



Brussels, 18 June 2014

Final report on budgetary and financial management 2013

This report has been prepared in accordance with the Financial Regulation.

In this report, the term 'Committee' and the acronym 'CoR' both refer to the Committee of the Regions. The acronym 'EESC' refers to the European Economic & Social Committee. All amounts are expressed in € except otherwise stated.

The report contains the following four sections:

1. Report on implementation of the General Budget 2013, section VII;
2. List of transfers of appropriations 2013;
3. Financial statements of the Committee as of December 31, 2013;
4. Situation of the premises of the Committee.

Tamara Hoffman

1. Report on implementation of the General Budget 2013, section VII

1.1 Overall comments

1.1.1 *Appropriations of the year (C1 credits)*

The approved budget for 2013 was € 87.4 mios of which, € 84.8 mios or 97% were committed and € 77.9 mios or 89.2% were paid at the end of the year.

The 2013 C1 budget execution result was impacted by the ruling of the Court of Justice of the European Union of November 2013, on the 2011 salary indexation and by the Council's subsequent rejection of salary indexation related transfers. It should be noted that other EU-institutions have the same experience as the CoR.

1.1.1.1 Commitments

At the end of the year, the percentage committed from the approved budget was 97%. The mid term budget execution and subsequent reallocation of the resources at the end of the year contributed to achieve this result.

By the end of December 2013, the commitment execution rate for Title 1 "Expenditure relating to persons working with the Committee" was 96.1% and 99.5% for Title 2 "Buildings, equipment and miscellaneous operating expenditure".

There were some € 2.6 mios or 3% of all C1 credits left uncommitted at the end of the year. Both in relative and monetary terms, this was significantly higher compared to the result of the two previous years, in 2012 and 2011, where € 1.5 mios (1.8%) and € 2.1 mios (2.5%), respectively, were left uncommitted in C1 credits.

1.1.1.2 Payments

The overall execution rate for payments at the end of December 2013 was 89.2%, slightly lower than 2012 (89.4%), still better than 2011 (87.3%) but less than 2010 and 2009 where, two times in a row since the CoR obtained its budgetary autonomy in 2000, the payment execution rate at year-end exceeded the 90% mark (91.1% in 2010 and 90.7% in 2009).

The final payment execution rate at the end of the budget cycle will be higher, as part of the committed credits related to 2013 was carried forward to C8 credits of 2014 and will be paid in 2014. The actual payment execution rate for 2013 will only be known by the end of 2014 when the final payment execution rate of C8 credits of 2014 will be determined.

Overall, the final payment execution rate for 2013 budget appropriations should be close to the level of 2013 commitments (i.e. 97%) by the end of 2014.

Title 1: Expenditure relating to persons working with the Committee

In this title, most of the payments relates to staff remunerations. For budgetary items 1200, 1202, 1204 and 129, the total budget amounted to € 47 mios of which a total of € 44.7 mios or 95% was paid as at 31 December 2013. This is the same in monetary terms but less in percentage terms than in December 2012, when € 44.7 mios EUR or 97.4% were paid out. This situation is mainly the result of a higher vacancy rate during 2013.

At the end of the year, the amount of € 7.8 mios or 95% was paid from budget item 1004 "Members travel and subsistence allowances, attendance at meetings and associated expenditure". This is less in percentage and monetary terms than in the same period of the last year (98.1% and € 8 mios respectively).

Title 2: Buildings, equipments and miscellaneous operating expenditure

In total, 77.7% of the Title 2 budget was paid out by the end of the year 2013, principally due to the 86.2% payment execution rate of chapter 20 "Buildings and associated costs". The other chapters of Title 2 showed lower payment execution rates.

1.1.1.3 2013 in comparison with 2012 and 2011

The following table gives a comparative overview of execution rates for commitments and payments per title, at the end of December for the years 2013, 2012 and 2011.

Outturn as at end December

	2013			2012			2011		
	Budget 000 €	Commitments	Payments	Budget 000 €	Commitments	Payments	Budget 000 €	Commitments	Payments
T1	64 730	96.1%	93.2%	63 427	98.0%	94.6%	61 706	96.9%	92.0%
T2	22 643	99.5%	77.7%	23 076	98.9%	75.3%	22 353	99.2%	74.1%
Total	87 373	97.0%	89.2%	86 503	98.2%	89.4%	84 059	97.5%	87.3%

Title 1: Expenditure relating to persons working with the Committee

The payment and commitment execution rates in 2013 were slightly below the ones registered in 2012 due to the lower execution of staff salaries related items (chapter 12). The latter was mainly caused by higher vacancy rates throughout 2013 that, in turn mainly was a result of an attempt to accumulate the necessary means to be able to deal with the pending 2011 salary indexation. As no new Council decision regarding the pending 2011 salary indexation was adopted in 2013, this latter did not support the CoR attempt to frontload the accumulated means into 2014 budget (Transfers INF 10/2013 and DEC 1/2013). As a result, the appropriations meant to be used to solve the pending salary indexation issues were returned back to the EU budget at the end of 2013.

Title 2: Buildings, equipment and miscellaneous operating expenditure

The execution rate for commitments as at 31 December 2013 was slightly higher than the equivalent rate in 2012 and 2011. Payments, which are again a more representative indicator, were also higher than in the same period in 2012 and 2011.

1.1.2 Carried forward appropriations (C8 credits)

The appropriations committed in 2012 but not yet paid out by the end of that year were carried forward and converted into C8 credits of 2013. In total, € 7.9 mios – or 9.1% of the CoR's 2012 budget – were transferred into C8 credits during January 2013. This amount was broken down as follows: € 7.6 mios derived from C1 credits and € 0.3 mios derived from C4 and C5 credits of 2012.

The total amount of C8 credits carried forward from 2012 to 2013 was lower in monetary and percentage terms than the previous year when 8.7 mios € (or 10.4% of the CoR's 2011 budget) was carried forward to 2012.

The following table gives a summary of the carried forward appropriations from 2012 to 2013 (C8) as at 31 December 2013 (€ and %).

Carried forward appropriations 2012 to 2013

	Budget (€)	Commitments	Payments
T1	2,162,620	96.1%	84.3%
T2	5,740,446	88.6%	86.2%
Total	7,903,066	90.7%	85.7%

At the end of December 2013, the execution rate for C8 credits of 2013 was 85.7%. In total 6.8 mios € were paid out during this year. The cumulative results of the year were above the trends of the previous 3 years, i.e. December 2012 (79.2%), December 2011 (84.2%) and December 2010 (82.1%).

There were some € 1.1 mios or 14.3% of all C8 credits remained unutilized at the end of the year. This amount was returned to the EU budget at the end of the year.

1.1.3 Summary of funds returned to the member states at the end of 2013

At the end of the financial year 2013, the Committee returned some € 3.8 mios to the member states. This amount represented all unutilised funds for C1 and C8 credits in 2013 and equals to 4.3% of CoR 2013 Budget. This was higher than in 2012 when a total of some € 3.3 mios or 3.9% of 2012 CoR budget was left unutilised and therefore returned. For comparison, only 2.1% were left unutilised in 2010, the lowest, and best, year ever. The amount returned to the member states at the end of 2013 was a total comprising two main elements:

- € 2.6 mios of 2013 C1 credits that were not committed by the end of the year. € 2.4 mios of that was on the account of the salaries related budget lines and was the result of higher vacancy rates this year that, in turn mainly was the result of an attempt to accumulate the necessary means to be able to deal with pending 2011 salary indexation. As no new Council decision regarding the pending 2011 salary indexation was adopted in 2013, this latter did not support the CoR attempt to frontload the accumulated means into 2014 budget (Transfers INF 10/2013 and DEC 1/2013). As a result, the appropriations meant to be used to solve the pending salary indexation issues were returned back to the member states at the end of 2013.
- € 1.2 mios of 2013 C8 credits (i.e. 2012 budget appropriations carried forward to 2013), that were not paid out by the end of the year 2013.

1.2 Detailed execution analysis

1.2.1 Execution tables

1.2.1.1 Appropriations 2013 (C1 Credits)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the Committee	8,343,850	8,343,850	100.0%	7,905,700	94.7%
1000	Salaries, allowances and payments	80,000	80,000	100.0%	69,351	86.7%
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	8,243,350	8,243,350	100.0%	7,830,597	95.0%
105	Courses for Members of the Committee	20,500	20,500	100.0%	5,752	28.1%
12	Officials and temporary staff	47,079,803	44,720,710	95.0%	44,720,710	95.0%
1200	Remuneration and allowances	46,214,016	44,467,437	96.2%	44,467,437	96.2%
1202	Paid overtime	60,000	57,025	95.0%	57,025	95.0%
1204	Entitlements in connection with entering the service, transfer and leaving the service	570,000	196,248	34.4%	196,248	34.4%
129	Provisional appropriation	235,787	0	0.0%	0	0.0%
14	Other staff and outside services	7,819,679	7,736,310	98.9%	6,621,152	84.7%
1400	Other staff	2,035,152	2,009,624	98.7%	1,964,819	96.5%
1402	Interpreter services	4,333,917	4,326,934	99.8%	3,427,942	79.1%
1404	Graduate traineeships, grants and exchanges of officials	713,160	674,936	94.6%	657,471	92.2%
1408	Entitlements in connection with entering the service, transfer and leaving the service	30,000	30,000	100.0%	1,078	3.6%
1420	Supplementary services for the translation service	258,500	245,865	95.1%	237,608	91.9%
1422	Expert advice connected with consultative work	448,950	448,950	100.0%	332,234	74.0%
16	Other expenditure relating to persons working with the Committee	1,487,200	1,416,820	95.3%	1,104,411	74.3%
1610	Miscellaneous expenditure on recruitment	45,000	35,000	77.8%	28,266	62.8%
1612	Further training, retraining and information for staff	418,200	400,395	95.7%	225,610	53.9%
162	Staff mission costs	376,000	335,000	89.1%	270,176	71.9%
1630	Social welfare	10,000	10,000	100.0%	6,559	65.6%
1632	Social contacts between members of staff and other social measures	26,050	25,675	98.6%	25,127	96.5%
1633	Transport/mobility	63,000	63,000	100.0%	30,862	49.0%
1634	Medical service	45,000	45,000	100.0%	23,269	51.7%
1636	Current operating expenditure for restaurants and canteens	1,200	0	0.0%	0	0.0%
1638	Early Childhood Centre and approved day nurseries	502,750	502,750	100.0%	494,542	98.4%
20	Buildings and associated costs	15,000,609	14,988,114	99.9%	12,933,361	86.2%
2000	Rent	1,516,695	1,516,695	100.0%	1,493,615	98.5%
2001	Annual lease payments	8,994,855	8,994,855	100.0%	8,434,932	93.8%
2007	Fitting-out of premises	225,893	225,892	100.0%	18,026	8.0%
2008	Other expenditure on buildings	41,762	37,839	90.6%	0	0.0%
2022	Cleaning and maintenance	1,986,332	1,985,764	100.0%	1,261,541	63.5%
2024	Energy consumption	667,427	667,427	100.0%	209,928	31.5%
2026	Security and surveillance of buildings	1,519,563	1,519,563	100.0%	1,481,335	97.5%
2028	Insurance	48,083	40,079	83.4%	33,985	70.7%
21	Data processing, equipment and furniture: purchase, hire and maintenance	3,692,975	3,664,168	99.2%	2,808,857	76.1%
2100	Purchase, service and maintenance of equipment and software; related work	1,160,440	1,160,429	100.0%	737,439	63.5%
2102	Outside assistance in connection with the operation, development and maintenance of software systems	1,568,581	1,568,372	100.0%	1,323,372	84.4%

2103	Telecommunications	168,032	168,024	100.0%	168,024	100%
212	Furniture	79,793	53,804	67.4%	39,137	49.0%
214	Technical equipment and installations	636,129	633,538	99.6%	472,760	74.3%
216	Vehicles	80,000	80,000	100.0%	68,124	85.2%
23	Current administrative expenditure	355,722	337,000	94.7%	256,823	72.2%
230	Stationery, office supplies and miscellaneous consumables	147,970	141,052	95.3%	132,233	89.4%
231	Financial charges	1,000	1,000	100.0%	457	45.7%
232	Legal costs and damages	30,000	30,000	100.0%	13,503	45.0%
236	Postage on correspondence and delivery charges	72,000	65,994	91.7%	36,005	50.0%
238	Other administrative expenditure	104,752	98,954	94.5%	74,626	71.2%
25	Meetings and conferences	682,195	679,592	99.6%	310,559	45.5%
2540	Miscellaneous expenditure on internal meetings	98,645	98,645	100.0%	72,954	74.0%
2541	Observers	72,800	72,800	100.0%	48,752	67.0%
2542	Meetings, congresses and conferences	360,750	359,689	99.7%	142,712	39.6%
2546	Entertainment and representation expenses	150,000	148,458	99.0%	46,141	30.8%
26	Expertise and information	2,911,603	2,865,412	98.4%	1,284,049	44.1%
2600	Expenditure on publishing, dissemination of information and participation in public events	659,718	658,227	99.8%	402,452	61.0%
2602	General publications	897,305	876,467	97.7%	374,904	41.8%
2604	Official Journal	207,093	207,093	100.0%	174,305	84.2%
2620	External expertise and studies	471,453	459,835	97.5%	124,939	26.5%
2622	Documentation and library expenditure	155,734	154,076	98.9%	81,893	52.6%
2624	Expenditure on archive resources	121,300	120,689	99.5%	55,227	45.5%
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	399,000	389,025	97.5%	70,328	17.6%
Total Budget:		87,373,636	84,751,975	97.0%	77,945,623	89.2%

1.2.1.2 Carried forward appropriations (C8 credits)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the Committee	187,637	187,637	100.0%	114,666	61.1%
1000	Salaries, allowances and payments	20,630	20,630	100.0%	4,680	22.7%
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	157,969	157,969	100.0%	100,949	63.9%
105	Courses for Members of the Committee	9,037	9,037	100.0%	9,037	100%
12	Officials and temporary staff	0	0	NA	0	NA
1200	Remuneration and allowances	0	0	NA	0	NA
1202	Paid overtime	0	0	NA	0	NA
1204	Entitlements in connection with entering the service, transfer and leaving the service	0	0	NA	0	NA
129	Provisional appropriation	0	0	NA	0	NA
14	Other staff and outside services	1,193,067	1,178,524	98.8%	1,020,393	85.5%
1400	Other staff	76,114	71,336	93.7%	71,336	93.7%
1402	Interpreter services	972,202	972,202	100.0%	852,611	87.7%
1404	Graduate traineeships, grants and exchanges of officials	19,187	19,187	100.0%	13,159	68.6%
1408	Entitlements in connection with entering the service, transfer and leaving the service	50,000	40,281	80.6%	40,281	80.6%
1420	Supplementary services for the translation service	19,897	19,851	99.8%	19,851	99.8%
1422	Expert advice connected with consultative work	55,668	55,668	100.0%	23,156	41.6%
16	Other expenditure relating to persons working with the Committee	781,916	712,918	91.2%	688,474	88.0%
1610	Miscellaneous expenditure on recruitment	16,516	3,916	23.7%	3,916	23.7%
1612	Further training, retraining and information for staff	196,015	184,825	94.3%	184,825	94.3%
162	Staff mission costs	105,596	62,366	59.1%	43,230	40.9%
1630	Social welfare	2,794	2,794	100.0%	2,124	76.0%
1632	Social contacts between members of staff and other social measures	2,470	2,430	98.4%	2,430	98.4%
1633	Transport/mobility	20,575	20,574	100.0%	20,574	100%
1634	Medical service	28,492	28,325	99.4%	23,686	83.1%
1638	Early Childhood Centre and approved day nurseries	409,459	407,688	99.6%	407,688	99.6%
20	Buildings and associated costs	1,606,137	1,157,099	72.0%	1,155,337	71.9%
2000	Rent	24,803	7,791	31.4%	7,791	31.4%
2001	Annual lease payments	23,773	5,054	21.3%	5,054	21.3%
2007	Fitting-out of premises	317,231	308,228	97.2%	308,228	97.2%
2008	Other expenditure on buildings	20,169	20,169	100.0%	20,169	100%
2022	Cleaning and maintenance	584,116	532,732	91.2%	532,732	91.2%
2024	Energy consumption	529,450	194,346	36.7%	194,346	36.7%
2026	Security and surveillance of buildings	103,708	86,962	83.9%	86,962	83.9%
2028	Insurance	2,887	1,818	63.0%	56	1.9%
21	Data processing, equipment and furniture: purchase, hire and maintenance	1,992,025	1,923,993	96.6%	1,923,850	96.6%
2100	Purchase, service and maintenance of equipment and software; related work	413,999	410,669	99.2%	410,669	99.2%
2102	Outside assistance in connection with the operation, development and maintenance of software systems	1,305,901	1,270,972	97.3%	1,270,972	97.3%
2103	Telecommunications	0	0	NA	0	NA
212	Furniture	77,489	77,489	100.0%	77,489	100%
214	Technical equipment and installations	186,581	164,302	88.1%	164,160	88.0%
216	Vehicles	8,055	561	7.0%	561	7.0%
23	Current administrative expenditure	76,234	34,560	45.3%	33,970	44.6%
230	Stationery, office supplies and miscellaneous consumables	14,986	14,814	98.9%	14,814	98.9%

231	Financial charges	1,113	1,113	100.0%	523	47.0%
232	Legal costs and damages	17,630	0	0.0%	0	0.0%
236	Postage on correspondence and delivery charges	22,840	7,954	34.8%	7,954	34.8%
238	Other administrative expenditure	19,665	10,679	54.3%	10,679	54.3%
25	Meetings and conferences	436,703	425,742	97.5%	322,012	73.7%
2540	Miscellaneous expenditure on internal meetings	27,723	20,178	72.8%	20,178	72.8%
2541	Observers	54,898	54,898	100.0%	0	0.0%
2542	Meetings, congresses and conferences	259,392	255,976	98.7%	253,672	97.8%
2546	Entertainment and representation expenses	94,690	94,690	100.0%	48,162	50.9%
26	Expertise and information	1,629,347	1,543,768	94.8%	1,514,102	92.9%
2600	Expenditure on publishing, dissemination of information and participation in public events	242,432	227,236	93.7%	227,236	93.7%
2602	General publications	750,031	739,870	98.6%	710,204	94.7%
2604	Official Journal	30,014	30,014	100.0%	30,014	100.0%
2620	External expertise and studies	295,570	295,570	100.0%	295,570	100.0%
2622	Documentation and library expenditure	74,000	70,550	98.6%	70,550	95.3%
2624	Expenditure on archive resources	30,489	30,489	100.0%	30,489	100%
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	206,810	150,038	72.6%	150,038	72.5%
Total Budget:		7,903,066	7,164,240	90.7%	6,772,805	85.7%

1.2.1.3 Appropriations corresponding to assigned revenue of the year (C4 credits)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the Committee	806	0	0.0%	0	0.0%
1000	Salaries, allowances and payments	0	0	NA	0	NA
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	806	0	0.0%	0	0.0%
105	Courses for Members of the Committee	0	0	NA	0	NA
12	Officials and temporary staff	0	0	NA	0	NA
1200	Remuneration and allowances	0	0	NA	0	NA
1202	Paid overtime	0	0	NA	0	NA
1204	Entitlements in connection with entering the service, transfer and leaving the service	0	0	NA	0	NA
129	Provisional appropriation	0	0	NA	0	NA
14	Other staff and outside services	1,087	0	0.0%	0	0.0%
1400	Other staff	0	0	NA	0	NA
1402	Interpreter services	0	0	NA	0	NA
1404	Graduate traineeships, grants and exchanges of officials	1,087	0	0.0%	0	0.0%
1408	Entitlements in connection with entering the service, transfer and leaving the service	0	0	NA	0	NA
1420	Supplementary services for the translation service	0	0	NA	0	NA
1422	Expert advice connected with consultative work	0	0	NA	0	NA
16	Other expenditure relating to persons working with the Committee	1,416	818	57.8%	777	54.9%
1610	Miscellaneous expenditure on recruitment	0	0	NA	0	NA
1612	Further training, retraining and information for staff	0	0	NA	0	NA
162	Staff mission costs	818	818	100.0%	777	95.0%
1630	Social welfare	0	0	NA	0	NA
1632	Social contacts between members of staff and other social measures	0	0	NA	0	NA
1633	Transport/mobility	0	0	NA	0	NA
1634	Medical service	0	0	NA	0	NA
1638	Early Childhood Centre and approved day nurseries	598	0	0.0%	0	0.0%
20	Buildings and associated costs	2,339,800	2,339,800	100.0%	2,108,361	90.1%
2000	Rent	0	0	NA	0	NA
2001	Annual lease payments	1,330,546	1,330,546	100.0%	1,330,546	100.0%
2007	Fitting-out of premises	0	0	NA	0	NA
2008	Other expenditure on buildings	0	0	NA	0	NA
2022	Cleaning and maintenance	0	0	NA	0	NA
2024	Energy consumption	906,051	906,501	100.0%	724,895	80.0%
2026	Security and surveillance of buildings	51,283	51,283	100.0%	1,000	2.0%
2028	Insurance	51,921	51,921	100.0%	51,921	100.0%
21	Data processing, equipment and furniture: purchase, hire and maintenance	17,746	6,763	38.1%	6,763	38.1%
2100	Purchase, service and maintenance of equipment and software; related work	246	246	100.0%	246	100.0%
2102	Outside assistance in connection with the operation, development and maintenance of software systems	0	0	NA	0	NA
2103	Telecommunications	10,983	0	0.0%	0	0.0%
212	Furniture	0	0	NA	0	NA
214	Technical equipment and installations	6,517	6,517	100.0%	6,517	100.0%
216	Vehicles	0	0	NA	0	NA
23	Current administrative expenditure	0	0	NA	0	NA
230	Stationery, office supplies and miscellaneous consumables	0	0	NA	0	NA
231	Financial charges	0	0	NA	0	NA
232	Legal costs and damages	0	0	NA	0	NA

236	Postage on correspondence and delivery charges	0	0	NA	0	NA
238	Other administrative expenditure	0	0	NA	0	NA
25	Meetings and conferences	0	0	NA	0	NA
2540	Miscellaneous expenditure on internal meetings	0	0	NA	0	NA
2541	Observers	0	0	NA	0	NA
2542	Meetings, congresses and conferences	0	0	NA	0	NA
2546	Entertainment and representation expenses	0	0	NA	0	NA
26	Expertise and information	15,201	15,201	100.0%	5,625	37.0%
2600	Expenditure on publishing, dissemination of information and participation in public events	0	0	NA	0	NA
2602	General publications	0	0	NA	0	NA
2604	Official Journal	625	625	100.0%	625	100.0%
2620	External expertise and studies	0	0	NA	0	NA
2622	Documentation and library expenditure	0	0	NA	0	NA
2624	Expenditure on archive resources	0	0	NA	0	NA
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	14,576	14,576	100.0%	5,000	34.3%
Total Budget:		2,376,056	2,362,582	99.4%	2,121,526	89.3%

1.2.1.4 Appropriations corresponding to assigned revenue carried over from previous year (C5 credits)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the Committee	1,803	0	0.0%	0	0.0%
1000	Salaries, allowances and payments	700	0	0.0%	0	0.0%
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	1,103	0	0.0%	0	0.0%
105	Courses for Members of the Committee	0	0	NA	0	NA
12	Officials and temporary staff	0	0	NA	0	NA
1200	Remuneration and allowances	0	0	NA	0	NA
1202	Paid overtime	0	0	NA	0	NA
1204	Entitlements in connection with entering the service, transfer and leaving the service	0	0	NA	0	NA
129	Provisional appropriation	0	0	NA	0	NA
14	Other staff and outside services	0	0	NA	0	NA
1400	Other staff	0	0	NA	0	NA
1402	Interpreter services	0	0	NA	0	NA
1404	Graduate traineeships, grants and exchanges of officials	0	0	NA	0	NA
1408	Entitlements in connection with entering the service, transfer and leaving the service	0	0	NA	0	NA
1420	Supplementary services for the translation service	0	0	NA	0	NA
1422	Expert advice connected with consultative work	0	0	NA	0	NA
16	Other expenditure relating to persons working with the Committee	1,575	1,575	100.0%	1,575	100.0%
1610	Miscellaneous expenditure on recruitment	0	0	NA	0	NA
1612	Further training, retraining and information for staff	0	0	NA	0	NA
162	Staff mission costs	0	0	NA	0	NA
1630	Social welfare	0	0	NA	0	NA
1632	Social contacts between members of staff and other social measures	1,575	1,575	100.0%	1,575	100.0%
1633	Transport/mobility	0	0	NA	0	NA
1634	Medical service	0	0	NA	0	NA
1638	Early Childhood Centre and approved day nurseries	0	0	NA	0	NA
20	Buildings and associated costs	8,389	8,389	100.0%	8,389	100.0%
2000	Rent	0	0	NA	0	NA
2001	Annual lease payments	1,467	1,467	100.0%	1,467	100.0%
2007	Fitting-out of premises	0	0	NA	0	NA
2008	Other expenditure on buildings	0	0	NA	0	NA
2022	Cleaning and maintenance	0	0	NA	0	NA
2024	Energy consumption	6,923	6,923	100.0%	6,923	100.0%
2026	Security and surveillance of buildings	0	0	NA	0	NA
2028	Insurance	0	0	NA	0	NA
21	Data processing, equipment and furniture: purchase, hire and maintenance	13,675	13,614	99.6%	13,614	99.6%
2100	Purchase, service and maintenance of equipment and software; related work	0	0	NA	0	NA
2102	Outside assistance in connection with the operation, development and maintenance of software systems	9	9	100.0%	9	100.0%
2103	Telecommunications	11,217	11,217	100.0%	11,217	100.0%
212	Furniture	0	0	NA	0	NA
214	Technical equipment and installations	2,449	2,388	97.5%	2,388	97.5%
216	Vehicles	0	0	NA	0	NA
23	Current administrative expenditure	247	247	100.0%	247	100.0%
230	Stationery, office supplies and miscellaneous consumables	0	0	NA	0	NA
231	Financial charges	0	0	NA	0	NA
232	Legal costs and damages	0	0	NA	0	NA

236	Postage on correspondence and delivery charges	0	0	NA	0	NA
238	Other administrative expenditure	247	247	100.0%	247	100.0%
25	Meetings and conferences	0	0	NA	0	NA
2540	Miscellaneous expenditure on internal meetings	0	0	NA	0	NA
2541	Observers	0	0	NA	0	NA
2542	Meetings, congresses and conferences	0	0	NA	0	NA
2546	Entertainment and representation expenses	0	0	NA	0	NA
26	Expertise and information	5,091	5,091	100.0%	5,091	100.0%
2600	Expenditure on publishing, dissemination of information and participation in public events	0	0	NA	0	NA
2602	General publications	0	0	NA	0	NA
2604	Official Journal	5,086	5,086	100.0%	5,086	100.0%
2620	External expertise and studies	0	0	NA	0	NA
2622	Documentation and library expenditure	0	0	NA	0	NA
2624	Expenditure on archive resources	5	5	100.0%	5	100.0%
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	0	0	NA	0	NA
Total Budget:		30,779	28,915	93.9%	28,915	93.9%

1.2.2 Comments (C1 credits)

1.2.2.1 Chapter 10 – Members

– Budgetary item 1000

This budgetary item includes the fixed contributions to the Members for their internet & office costs but also the cost of insurance premium for sickness and accidents.

The below table gives the allocation for the two types of costs and the comparative information for the payment execution 2012.

	2013					2012	
	Budget	Commitments	%	Payments	%	Payments	%
Internet & office costs	70.000	70.000	100,0	69.351	99,1	69.370	99,1
Insurance costs	10.000	10.000	100,0	0	0,0	0	0,0
Total	80.000	80.000	100,0	69.351	86,7	69.370	77,1

The low payment execution rate for the insurance element resulted from the payment scheme in place with the insurance company: invoice related to year N is only received in year N+1 and paid using carried forward appropriations.

– Budgetary item 1004

This budgetary item includes the fixed meeting allowances and transports re-imbursements to the Members that attended official meetings of the Committee during the year.

In total, at the end of 2013, 5,518 reimbursement requests were submitted by effective and alternate Members, of which 58 were put on hold given the lack of supporting documents (compared to 58 in 2012, 90 in 2011 and 89 in 2010). Those reimbursements covered 8,169 travel days and 7,615 meeting days.

The following table details the cumulated payments made to Members for the various types of meetings with a comparison to 2012, 2011 and 2010.

Meetings	2013	2012	2011	2010
Plenary sessions & Bureau meetings in Brussels	2.935.993	2.508.172	2.801.342	2.382.391
Extraordinary bureau meetings outside Brussels	107.384	55.016	122.537	156.422
Thematic commissions	2.991.328	3.186.544	2.713.034	2.761.888
Commission for Administrative & Financial Affairs (CAFA)	43.939	37.946	45.425	48.718
Working Groups	187.766	118.815	163.560	151.663
Political Groups	335.479	377.425	360.554	509.152
Seminars & Conferences	411.664	408.647	360.634	380.797
President	89.406	119.426	102.671	92.895
Individual attendances	342.210	585.385	406.959	285.964
Other	385.428	179.770	259.538	226.700
Copenhagen Summit	0	387.663	0	0
Total	7.830.597	7.964.810	7.336.254	6.996.590

The following table indicates the number of days of travels and meetings from 2010:

Year	Travel days	Meeting days
2010	7.387	7.072
2011	8.406	8.025
2012	8.507	7.928
2013	8.169	7.615

The surplus of this budgetary item, € 412,753 carried forward to 2014, was used to fund:

- the abovementioned 58 pending files for a total estimated at 84,680 €;
- the cost of meetings that took place early 2014 and for which formal invitations were sent in 2013 for an amount of about € 120,000.

An amount of € 250,000 € of appropriations was transferred from other budgetary items in the course of 2013 (see section 2.4 below).

– Budgetary item 105

This budgetary item includes the contribution of the Committee to the costs of training of the Members (linguistic and others). In 2013, 9 requests were financed for a total of 5,753 € (compared to 5,963 € in 2012, 6,499 € in 2011 and € 2,948 in 2010). 10 additional requests, related to 2013, are expected to be received in the course of 2014 and paid using carried forward credits.

An amount of € 5,500 € of appropriations was transferred from other budgetary items in the course of 2013 (see section 2.4 below).

1.2.2.2 Chapter 12 – Officials and temporary staff

– Budgetary item 1200

This budgetary item includes the various remuneration costs paid to the active staff members during the year 2013 based on the authorised establishment plan and in compliance with the rights established by the Staff Regulation and the Appointing Authority.

The following table indicates the various remuneration costs paid in 2013 and their comparative amounts for the years 2012 and 2011.

	2013	2012	2011
Basic pays	34.300.340	34.168.455	32.620.178
Expatriation allowances	4.593.863	4.578.791	4.360.106
Child allowances	3.216.392	3.257.476	2.845.002
Sickness insurance contributions	1.227.870	1.221.623	1.163.676
Annual trip contributions	739.761	746.410	721.086
Accident insurance contributions	180.738	179.888	241.823
Secretarial allowances	81.172	63.805	69.646
Unemployment insurance contributions	54.261	51.848	50.038
Other allowances and reimbursements	73.041	76.588	163.699
Total	44.467.437	44.344.886	42.235.254

– Budgetary item 1202

This budgetary item includes the overtime paid to staff members during the year. The payment execution rate 2013 increased compared to the previous year (from 89.4 to 95.0%).

– **Budgetary item 1204**

This budgetary item includes the amounts paid to staff members during the year further to entering, transfers or ending of service for the Committee. The payment execution rate 2013 sharply decreased compared to the previous year (from 86.0 to 34.4%).

The following table indicates the various types of entitlements paid in 2013 and their comparative amounts for the years 2012 and 2011.

	2013	2012	2011
Moving costs	6.293	21.728	8.153
Travel costs	4.729	6.805	10.062
Daily allowances	88.211	153.138	163.095
Installation allowances	70.672	104.938	114.979
Balance with other Institutions	17.643	35.864	2.655
Layoff indemnities	8.699	0	0
Total	196.248	322.472	298.945

– **Budgetary item 129**

This budgetary item is intended to cover the potential costs resulting from any remuneration adaptation that could have occurred during the year.

In 2013, the budgeted amount was not used.

1.2.2.3 Chapter 14 – Other staff & outside services

– **Budgetary item 1400**

This budgetary item includes the amounts paid to contractual and interim agents as well as to the medical advisor working for the Committee.

The following table indicates the amounts paid to each type of other staff in 2013 and their comparative amounts for the years 2012 and 2011.

	2013	2012	2011
Contractual agents	1.754.260	1.893.071	1.847.692
Interim agents	124.293	75.985	89.414
Medical advisor	86.265	88.226	55.942
Total	1.964.819	2.057.282	1.993.048

An amount of € 210,000 of appropriations was transferred to other budgetary items in the course of 2013 (see section 2.9 below).

– **Budgetary item 1402**

This budgetary item includes the amounts paid for the interpretation services of the Commission and the European Parliament. In 2013, the payment execution rate increased somewhat compared to the previous year (from 76.2 to 79.1%). This relatively low level was still explained by the delays of the two other institutions to submit their final debit notes. It is expected that the total execution rate of this budgetary item, after the use of appropriations carried forward in 2014, will be close to 100%.

A total amount of € 280,000 of appropriations was transferred to other budgetary items in the course of 2013 (see sections 2.1, 2.4 and 2.9 below).

– **Budgetary item 1404**

This budgetary item includes the allowances paid to seconded national experts and to trainees. Until 2012, it also included prizes granted further to the annual thesis competition "Local and regional authorities in the European Union" organised in order to promote the dialogue with academics across Europe. This annual competition was not organised in 2013 and the related appropriations not re-assigned.

The following table indicates the amounts paid for each type of costs in 2013 and their comparative amounts for the years 2012 and 2011.

	2013	2012	2011
Seconded National Experts	430.236	325.784	233.981
Trainees	227.235	237.513	241.054
Research & study prizes	0	30.000	30.000
Total	657.471	593.297	505.035

An amount of € 27,000 of appropriations was transferred to other budgetary items in the course of 2013 (see section 2.9 below).

– **Budgetary item 1408**

This budgetary item includes the amounts paid to other staff members during the year further to entering, transfers or ending of service for the Committee.

Most of the amount committed was used in 2014, using carried forward credit, to pay the debit notes received, according to a Service Level Agreement, from the Payment Master Office (PMO) for retirement calculation files communicated by the Committee in the course of 2013.

– **Budgetary item 1420**

This budgetary item includes the costs of the translation works outsourced to external third parties. The use of external third parties takes only place in cases where the internal translation service cannot treat a request because of excessive workload or where a request concerns a non official EC language or when a request is related to a specific project such as EURAMIS, IATE or QUEST II (inter-institutional projects).

A total amount of € 88,700 of appropriations was transferred to other budgetary items in the course of 2013 (see sections 2.4 and 2.9 below).

– **Budgetary item 1422**

This budgetary item includes the travel reimbursements and allowances granted to experts and speakers invited in the context of the consultative works or other events of the Committee. The payment execution rate decreased compared to the previous year (from 88.8% to 74.0%).

In total, 323 reimbursement requests were financed in 2013 and 20 files were put on hold given the lack of supporting documents (compared to 20 in 2012, 36 in 2011 and 41 in 2010).

The following table indicates the cumulated amounts paid to experts and speakers in 2013 and their comparative amounts for the years 2012 and 2011.

	2013	2012	2011
Experts	200.986	284.679	207.947
Speakers	131.248	156.812	148.316
Total	332.234	441.492	356.263

An amount of € 46,300 of appropriations was transferred to other budgetary items in the course of 2013 (see section 2.9 below).

1.2.2.4 Chapter 16 – Other expenditure relating to persons working with the Committee

– Budgetary item 1610

This budgetary item includes the costs of recruitment of new staff on the basis of the declarations of travel and subsistence allowances submitted after the interviews and/or medical check-up according to the provisions applicable. The payment execution rate slightly increased compared to the previous year (from 61.1 to 62.8%). By nature, related expenses are difficult to predict.

An amount of € 5,000 of appropriations was transferred to other budgetary items in the course of 2013 (see section 2.9 below).

– Budgetary item 1612

This budgetary item includes the costs of trainings (internal or external) organised for staff working for the Committee. Compared to the previous year, the payment execution rate slightly increased (from 51.2 to 53.9%). This low level was explained by an important number of training actions organised during the last quarter of 2013 and for which the corresponding payments were executed in the course of 2014 (using carried forward appropriations).

– Budgetary item 162

This budgetary item includes the costs of missions for staff working for the Committee (travel costs & fixed allowances). The payment execution rate decreased compared to the previous year (from 76.5 to 71.9%).

A total amount of € 49,000 of appropriations was transferred to other budgetary items in the course of 2013 (see sections 2.7 and 2.9 below).

– Budgetary item 1630

This budgetary item includes the cost of assistance to handicapped officials or temporary agents (or their relatives) in the context of an inter-institutional policy agreed on this matter. The payment execution rate increased compared to the previous year (from 60.1 to 65.6%). By nature, related expenses are difficult to predict.

– Budgetary item 1632

This budgetary item includes the contribution of the Committee to the Staff Committee as well as the costs related to internal social events (i.e. '20 years of service' ceremony) or legal advices to staff members. The payment execution rate increased compared to the previous year (from 91.3 to 96.5%).

– **Budgetary item 1633**

This budgetary item includes the costs related to the mobility policy applied by the Committee towards its staff starting from January 1st, 2010 (inter-institutional policy). The low payment execution rate is explained by the fact that most requests of staff members are received after year-end. By nature, related expenses are difficult to predict.

An amount of € 8,000 of appropriations was transferred from other budgetary items in the course of 2013 (see section 2.7 below).

– **Budgetary item 1634**

This budgetary item includes the costs of the compulsory medical visits for the staff members as well as medical furniture's, medical controls, medicines and other expenses considered as medically necessary. The payment execution rate increased sharply compared to the previous year (from 34.5 to 51.7%). This low level was mainly explained, as usual, by orders made at the end of 2013 and for which payments took only place in 2014 (using carried forward appropriations). By nature, related expenses are difficult to predict.

– **Budgetary item 1638**

This budgetary item includes the contribution of the Committee to the inter-institutional children gardens and early childhood centres used by its staff members. In 2013, the payment execution rate of this item sharply increased compared to the previous year (from 23.2 to 98.4%).

An amount of € 75,000 of appropriations was transferred from other budgetary items in the course of 2013 (see section 2.1 below).

1.2.2.5 Chapter 20 – Buildings & associated costs

– **Budgetary item 2000**

This budgetary item includes:

- The contribution of the Committee to the renting fees & related charges of the building VMA (Van Maerland rented to the Commission) but practically paid by the EESC that is acting as the single paying agent towards the Commission;
- The cost for the renting of rooms for plenary sessions within the facilities of other European Institutions (Parliament).

The following table indicates the two types of costs paid in 2013 and their comparative amounts for the years 2012 and 2011.

	2013	2012	2011
Renting fee & charges VMA building	1.453.696	1.375.679	1.376.170
Renting rooms for plenary sessions	39.919	43.830	40.066
Total	1.493.615	1.419.509	1.416.236

An amount of € 10,000 of appropriations was transferred to other budgetary items in the course of 2013 (see section 2.9 below).

– **Budgetary item 2001**

This budgetary item includes the contribution of the Committee to the annual lease payments paid for the 5 following buildings: JDE, BvS, REM, TR74 & B68 (more detailed information regarding buildings is available

in section 4). It also includes the annual renting fees for bridges and accesses between those buildings. For the 5 leased buildings, the Committee is co-lessee together with the EESC and acted, in 2013, as the single paying agent towards external lessors of all building except for the JDE. On its side, the EESC paid its contribution directly to the Committee through inter-entity invoicing arrangements (as in previous years).

The following table indicates the two types of costs paid in 2013 and their comparative amounts for the years 2012 and 2011.

	2013	2012	2011
Lease payments of the 5 main buildings	8.418.301	8.166.873	7.793.287
Other renting fees (bridges & access between buildings)	16.631	19.393	19.164
Total	8.434.932	8.186.266	7.812.450

The following table indicates the total amount of lease payments made to external lessors in 2013, 2012 and 2011 for each individual building (for the Committee and for the EESC):

<i>Total payments to external lessors</i>	2013	2012	2011
JDE	10.196.856	9.947.027	9.613.489
BvS	5.821.642	5.679.008	5.488.582
TR74	1.473.935	1.447.873	1.422.272
B68	2.348.842	2.295.387	2.228.131
REM	99.025	89.330	66.415
Total	19.940.300	19.458.624	18.818.890

For the JDE, BvS and the B68 buildings, the annual increase between 2011 and 2013 is explained by the annual indexation (based on the Belgian harmonised indices of consumer prices as contractually foreseen). For the TR74 building, the indexation definitively fixed at 1,80% in the contract, also explained the increase between 2011 and 2013.

Regarding the REM building, the full capital portion of lease payments was paid anticipatively by the two Committees in 2006 and 2007; as a consequence, from 2008, amounts paid only included the annual indexation. This situation will be valid for the remaining period of the leasing (until 2034).

The following table indicates the total amount of lease payments made to external lessors in 2011, 2012 and 2013 by the Committee per fund source (including the contribution received from the EESC):

<i>Total payments to external lessors per fund source</i>	2013	2012	2011
C1 credits (CoR contribution)	8.418.301	8.166.873	7.793.287
C4 credits (EESC contribution of the year)	1.323.676	11.291.751	11.025.603
C5 credits (EESC contribution carried over)	1.467	0	0
Total	9.743.444	19.458.624	18.818.890

An amount of € 540,807 of appropriations was transferred from other budgetary items in the course of 2013 (see section 2.9 below).

– Budgetary item 2007

This budgetary item includes the fitting out costs of premises. As most of the orders were signed during the second half of 2013, most of the payments will be made during 2014 using carried forward appropriations. This element explained the low payment execution rate for 2013.

– Budgetary item 2008

Same comment as for budgetary item 2007.

– **Budgetary item 2022**

This budgetary item includes the cost of the various cleaning and maintenance works necessary for the proper functioning of the buildings. The payment execution rate decreased compared to the previous year (from 69.0 to 63.5%). This level was mainly explained by delays in receiving final invoices from the external suppliers.

– **Budgetary item 2024**

This budgetary item includes the cost of the energy consumption of the buildings (water, electricity, gas and heating). Compared to 2012, the payment execution rate increased (from 29.4 to 31.5%). This low level was mainly explained by delays in receiving final invoices from the external suppliers.

– **Budgetary item 2026**

This budgetary item includes the cost of the security guards working in the various buildings of the Committee. Further to invoicing arrangements between the Committee and the EESC, the CoR transferred the total related budget in 2013 to the EESC as this latter acted as single paying agent for this budgetary item towards external suppliers (as in previous years). This arrangement explained the high payment execution rate.

– **Budgetary item 2028**

This budgetary item includes the cost of insurance premium paid in relation with the buildings. Further to invoicing arrangements between the Committee and the EESC, the CoR received an amount of € 51,921 in 2013 from the EESC as the Committee acted as single paying agent for this budgetary item towards external suppliers (as in previous years). Compared to the previous year, the payment execution rate decreased (from 91.4 to 70.7%).

1.2.2.6 Chapter 21 – Data processing, equipment and furniture: purchase, hire and maintenance

Overall, the payment execution rate for this chapter increased in 2013 compared to the previous year (from 54.8 to 76.1%). This level was mainly explained by delays in receiving final invoices from external suppliers.

A total net amount of € 61,424 was transferred to other budgetary items in the course of 2013 (see sections 2.2, 2.5, 2.6 and 2.9 below).

1.2.2.7 Chapter 23 – Current administrative expenditure

Overall, the payment execution rate for this chapter decreased in 2013 compared to the previous year (from 76.2 to 72.2%). This low level and was mainly explained by delays in receiving final invoices from external suppliers.

A total net amount of € 38,576 of appropriations was transferred to other budgetary items in the course of 2013 (see sections 2.2, 2.3 and 2.9 below).

1.2.2.8 Chapter 25 – Meetings and conferences

Overall, the payment execution rate for this chapter decreased in 2013 compared to the previous year (from 63.6 to 45.5%). This low level was mainly explained by delays in receiving final invoices from external suppliers.

A total net amount of € 138,500 of appropriations was transferred to other budgetary item in the course of 2013 (see sections 2.3, 2.8 and 2.9 below).

1.2.2.9 Chapter 26 – Expertise and information

Overall, the payment execution rate for this chapter somewhat decreased in 2013 compared to the previous year (from 47.4 to 44.1%). This low level was mainly explained by delays in receiving final invoices from external suppliers. This trend generally concerned all budgetary items and in particular external studies given the long period between the launching of open calls and the related payments once the work is completed and studies delivered.

A total net amount of € 75,193 of appropriations was transferred from other budgetary item in the course of 2013 (see sections 2.3, 2.8 and 2.9 below).

1.2.3 Comments (C8 credits)

The C8 credits include the portion of the commitments validated during the previous year that was effectively paid during the current year.

The overall payment execution rate of C8 credits in 2013 was 85.7% for a cumulated amount of € 6,772,805. Added to the amount of payments made in 2012 on commitments funded by C1, C4 and C5 credits (€ 89,518,655), the final payment execution rate of the year 2011 equals 97.3%. This percentage increased compared to the year 201 where the final payment execution rate reached 95.9%.

1.2.4 Comments (C4 credits)

The C4 credits include the assigned revenues cashed during the current year by the Committee. According to the Article 14 of the Financial Regulation, these credits must be used before C1 credits. If these revenues are not used during the current year, they are carried over to the next year (and become C5 credits).

As in previous years, most of the C4 credits of the Committee concerned the invoicing arrangements with the EESC (mainly regarding annual payments of leased buildings, energy consumption and insurance premium) as already mentioned in the section 1.2.2.5.

1.2.5 Comments (C5 credits)

The C5 credits include the assigned revenues cashed during the previous years by the Committee and carried over to the current year. According to the Article 14 of the Financial Regulation, these credits must be used before C4 and C1 credits.

1.3 Budget Outturn 2013

Revenue 2013 (universal & assigned)	9.486.223
<i>Universal income (IC1)</i>	7.110.167
<i>Internal assigned income (IC4)</i>	2.376.056
Payments from appropriations 2013 & assigned revenue	80.096.064
<i>Appropriations 2013 (C1 credits)</i>	77.945.623
<i>Assigned revenue 2013 (C4 credits)</i>	2.121.526
<i>Carried over assigned revenue from 2012 to 2013 (C5 credits)</i>	28.915
Payments appropriation carried forward/over to 2014	7.062.746
<i>Unused committed appropriations 2013 (C1 to C8 credits)</i>	6.806.352
<i>Unused committed assigned revenue 2013 (C4 & C5 to C8 credits)</i>	241.057
<i>Unused assigned revenue 2013 (C4/C5 to C5 credits)</i>	15.337
Cancellations of unused payment appropriations from previous years	1.130.261
<i>Unused carried forward/over appropriations from previous years (C8 credits)</i>	1.130.261
Budget Outturn 2013	76.542.326

1.4 Incomes

The following table summarises the various types of incomes of the Committee and their respective situation at the end of the year 2013.

Fund source / Item	Description	Budget	Established	Cashed	Not cashed
IC1	Universal income	7.939.689	7.110.167	7.110.167	0
400	Proceeds from taxation on the salaries, wages and allowances of members of the institution, officials, other servants and recipients of pensions	3.105.726	3.241.950	3.241.950	0
403	Proceeds of the temporary contribution from the salaries of members of the body, officials and other servants in active employment	p.m.	31	31	0
404	Proceeds from the special levy on the salaries of members of the body, officials and other servants in active employment	296.213	6.925	6.925	0
410	Staff contributions to the pension scheme	4.493.611	3.728.184	3.728.184	0
411	Transfer or purchase of pension rights by staff	p.m.	129.516	129.516	0
412	Contributions to the pension scheme by officials and temporary staff on leave on personal grounds	p.m.	0	0	0
520	Revenue from investments or loans granted, bank and other interest on the body's accounts	44.139	3.561	3.561	0
522	Interest from pre-financing	p.m.	0	0	0
590	Other revenue from administrative operations	p.m.	0	0	0
900	Miscellaneous revenue	p.m.	0	0	0
IC4	Assigned revenue	0	2.435.006	2.376.056	58.950
500	Proceeds from the sale of movable property	p.m.	0	0	0
502	Proceeds from the sale of publications, printed works and films	p.m.	625	625	0
5110	Proceeds from letting and subletting immovable property	p.m.	1.330.546	1.330.546	0
5111	Reimbursement of charges connected with lettings	p.m.	0	0	0
550	Proceeds from the supply of services and works for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf	p.m.	1.085.328	1.015.100	70.228
551	Revenue from third parties in respect of services or work supplied at their request	p.m.	0	0	0
570	Revenue arising from the repayment of amounts wrongly paid	p.m.	6.025	18.803	-12.778
571	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to the committee	p.m.	1.500	0	1.500
573	Other contributions and refunds in connection with the administrative operation of the body	p.m.	10.983	10.983	0
580	Revenue arising from indemnities connected with renting	p.m.	0	0	0
581	Revenue from insurance payments received	p.m.	0	0	0
Total		7.939.689	9.545.174	9.486.223	58.950

The IC4 incomes ('assigned revenue') cashed during 2013 (€ 2,376,056) were made available in the form of C4 credits (commitments & payments).

2. List of transfers of appropriations of the year 2013

During 2013 the following transfers of appropriations submitted by the CoR were approved by the Council and Parliament:

2.1 INF 1/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was to allow the CoR to pay the bills for the increasing number of enrolments and presence in the day nurseries and other childcare facilities (managed by other EU institutions) and compensate for the increasing cost per unit.

The amount of the transfer was € 75,000:

- From budgetary item 1402 "Interpreter services";
- To budgetary item 1638 "Early Childhood Centre and approved day nurseries".

2.2 INF 2/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was to finance future moving costs, the "Oxfam" project and also some other smaller expenditure. As the related budget items are jointly managed with the EESC, the CoR had to pay its share of the expenditure in accordance with the existing cooperation agreement.

The amount concerned was € 16,924:

- From budgetary item 212 "Furniture";
- To budgetary item 238 "Other administrative expenditure".

2.3 INF 3/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was to allow the CoR to compensate for the increase of the number of publications in 2013 and for the payment of certain expenditures occurred in 2012 but which were invoiced in 2013.

The amount of the transfer was € 57,093:

- From budgetary items:
 - 236 "Postage on correspondence and delivery charges" (€ 30,000);
 - 2546 "Representation expenses" (€ 27,093).
- To budgetary item 2604 "".

2.4 INF 4/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was: (i) to reinforce the budget item 1004 "Travel and subsistence allowances, attendance at meetings and associated expenditure" due to slightly higher cost of the plenary sessions and Bureau meetings and due to a creation of a new Political Group; and (ii) to reinforce the budget item 105 "Courses for members of the institution" due to a higher demand for language courses by CoR members.

The amount concerned was € 255,500:

- From budgetary items:
 - 1402 "Interpreter services" (€ 195,500); and
 - 1420 "Supplementary services for the translation service" (€ 60,000).
- To budgetary items:
 - 1004 "Travel and subsistence allowances, attendance at meetings and associated expenditure" (€ 250,000); and
 - 105 " Courses for Members of the CoR " (€ 5,500).

2.5 INF 5/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was to allow the CoR/EESC to replace some network switches, which were acquired as far as in 2007 and thus becoming obsolete and their support ended in 2015. The CoR had to contribute to its share of the joint CoR/EESC expenditure in accordance with the existing cooperation agreement

The amount of the transfer was € 59,234:

- From budgetary item 212 "Furniture";
- To budgetary item 2100 "Purchase, service and maintenance of equipment and software; related work".

2.6 INF 6/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was to allow the CoR to finance the replacement of the inventory management tool ELS by ABAC-Assets.

The amount of the transfer was € 40,000:

- From budgetary item 214 "Technical equipment and installations";
- To budgetary item 2100 " Purchase, service and maintenance of equipment and software; related work ".

2.7 INF 7/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was to allow the CoR to pay all the requests for reimbursement of public transport tickets under the framework of the inter-institutional mobility policy. The overall number of reimbursements remained more or less at the same level as in the previous year but the public transport ticket prices increased since then and the appropriations were kept on the same level as in 2012.

The amount of the transfer was € 8,000:

- From budgetary item 162 "Staff mission costs";
- To budgetary item 1633 "Transport/mobility".

2.8 INF 8/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was to allow the CoR to finance the upgrading of the "Hermes" system and external editing. Investment in the "Hermes" database will increase the capacity of dissemination of key media information and support better the political work of the CoR.

The amount of the transfer was € 62,000:

- From budgetary item 2542 "Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other European Institutions";
- To budgetary item 2602 "Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports".

2.9 INF 9/2013

This transfer was submitted under Article 25 of the Financial Regulation.

The purpose of this transfer was allow the CoR to pay part of the 2014 lease payments on the joint CoR-EESC buildings in Brussels (due by 1 January 2014) under the 2013 budget rather than the 2014 budget. This would allow freeing some appropriations on the said budget line (2001) in 2014, which, in turn, would be used (by means of transfer later in the year) to contract additional projects to improve the energy efficiency of CoR/EESC buildings to be in conformity with the European energy efficiency directive 2012/27/EU, for which there were no funding available in the 2014 budget.

The amount of the transfer was € 540,807:

- From budgetary items:
 - 1400 "Other staff" (€ 210,000);
 - 1402 "Interpreter services" (€ 9,500);
 - 1404 "Graduate traineeships, grants and exchanges of officials" (€ 27,000);
 - 1420 "Supplementary services for the translation service" (€ 28,700);
 - 1422 "Expert advice connected with consultative work" (€ 46,300);
 - 1610 "Miscellaneous expenditure on recruitment" (€5,000);

- 162 "Staff mission costs" (€41,000);
- 2000 "Rent" (€ 10,000);
- 212 "Furniture" (€ 12,500);
- 214 "Technical equipment and installations" (€ 32,000);
- 231 "Financial charges" (€ 3,500);
- 236 "Postage on correspondence and delivery charges" (€ 22,000);
- 2540 "Miscellaneous expenditure on internal meetings" (€ 36,500);
- 2541 "Observers" (€ 10,000);
- 2546 "Representation expenses" (€ 2,907);
- 2620 "External expertise and studies" (€ 27,900); and
- 2622 "External expertise and studies" (€ 16,000).

— To budgetary item 2001 "Annual lease payments".

3. Financial statements of the Committee as of December 31st, 2013

3.1 Economic Outturn Account

3.1.1 Summary comparative table 2012 & 2013

	31/12/2012	31/12/2013
Surplus / Deficit of the year	- 2.544.064	2.304.303
From ordinary activities	2.573.183	7.457.402
Revenue	84.903.466	85.818.675
Staff expenses	- 49.191.421	- 46.445.031
Depreciation, amounts written-off & provisions	- 3.562.428	- 3.574.074
Land & building related expenses	- 3.669.714	- 3.535.222
Other expenses	- 25.906.720	- 24.806.947
From financial activities	- 5.117.247	- 5.153.099
Revenue	8.485	4.030
Expenses	- 5.125.733	- 5.157.129

3.1.2 Comments

3.1.2.1 Revenue

The following table indicates the various types of revenue allowing the Committee to fund its budget execution for the years 2012 and 2013.

	2012	2013	Variation	
Treasury transfers from EC	75.778.536	77.600.000	1.821.464	2,4%
Staff contributions	7.991.074	7.119.892	- 871.181	-10,9%
Revenue with other EU institutions	868.785	1.085.926	217.142	25,0%
Other	265.071	12.857	- 252.215	-95,1%
Total	84.903.466	85.818.675	915.209	1,1%

The decrease in staff contributions is mainly explained by the end of the special levy contributions in 2013 (given the expiration of the "method" as of January 1st, 2013) and the retroactive decrease of the pension contribution percentage from 11.6 to 11.0 as from July 1st, 2013.

3.1.2.2 Expenses

In relative terms, expenses incurred in the context of the ordinary activities evolved globally in line with the increase of budget execution between 2012 and 2013.

3.1.3 Reconciliation Economic & Budget result

The following table details the reconciliation items between the economic and the budgetary results (as computed in section 1.3 above).

Economic outturn 2013	2,304,303
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	- 69,974,975
<i>Adjustments for Accrual Cut-off (reversal 31.12.2012)</i>	<i>- 4,407,737</i>
<i>Adjustments for Accrual Cut-off (cut-off 31.12.2013)</i>	<i>2,242,141</i>
<i>Treasury transfers from the Commission booked in the Economic Outturn Account</i>	<i>- 77,600,000</i>
<i>Unpaid invoices at year end but booked in charges</i>	<i>- 498,091</i>
<i>Depreciation of intangible and tangible fixed assets</i>	<i>3,570,269</i>
<i>Provisions</i>	<i>-</i>
<i>Recovery orders issued during the year but uncashed at year-end</i>	<i>- 58,950</i>
<i>Value reductions</i>	<i>3,805</i>
<i>Payments made from carry over of payment appropriations (C8 credits)</i>	<i>6,772,805</i>
<i>Exchange rate differences</i>	<i>783</i>
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	- 8,871,654
<i>Asset acquisitions (less unpaid amounts)</i>	<i>- 466,173</i>
<i>Capital payments on financial leasing (they are budgetary payments but not in the economic result)</i>	<i>- 2,472,996</i>
<i>Payment appropriations carried forward/over to 2013</i>	<i>- 7,062,746</i>
<i>Cancellation of unused carried over payment appropriations from previous year</i>	<i>1,130,261</i>
Budget Outturn 2013	- 76,542,326

3.2 Balance Sheet

3.2.1 Assets

3.2.1.1 Summary comparative table 2012 & 2013

	31/12/2012	31/12/2013
Intangible assets (NBV)	96.116	80.041
Computer Software's	96.116	80.041
Tangible assets (NBV)	79.541.426	76.447.500
Plant, Machinery & Equipment	19.701	54.307
Furniture & Vehicles	598.839	490.910
Computer Hardware	730.645	634.466
Other Fixtures & Fittings	132.456	85.670
Land & Buildings under financial lease	78.059.785	75.182.146
Short term receivables	58.305	162.117
Customers	15.417	74.089
VAT	1.419	376
Staff receivables	33.473	67.326
Other receivables	719	-
Accruals & Deferrals	7.277	20.326
Cash & cash equivalents	1.385.628	1.541.765
Bank account	1.385.628	1.541.765
TOTAL ASSETS	81.081.475	78.231.423

3.2.1.2 Comments

Leased buildings transactions

Excluding the amounts available in cash on the bank account of the Committee at year-end, most of the assets (97.9% in 2012, 98.0% in 2013) were resulting from the transactions generated by the leased buildings (more detailed information regarding buildings is available in section 1.2.2.5).

The following table details the total gross booked value (GBV) of the 5 leased buildings and its respective accounting allocation between the Committee and the EESC (both co-lessees in all cases):

Building	CoR	EESC	Total
JDE (Belliard I & II)	46,979,040	95,381,686	142,360,726
BvS (Belliard III & IV)	20,643,284	41,912,122	62,555,406
B68	16,784,665	11,189,777	27,974,442
TR74	14,250,099	9,500,066	23,750,165
REM	5,101,705	5,101,706	10,203,411
TOTAL	103,758,793	163,085,357	266,844,150

The following table details the net booked value (NBV) of the 5 leased buildings as recorded in the accounts of the Committee. It also provides the annual depreciation charge recorded in the economic outturn account in 2013:

Buiding	GBV	Annual depreciation charge	Cumulated depreciation	NBV
JDE	46.979.040	1.365.473	13.085.783	33.893.256
BvS	20.643.284	534.547	6.681.841	13.961.443
B68	16.784.665	459.227	4.592.266	12.192.399
TR74	14.250.099	385.924	3.344.674	10.905.425
REM	5.101.706	132.468	872.082	4.229.623
Total	103.758.793	2.877.639	28.576.647	75.182.146

Overall variation

The decrease of the assets between 2012 and 2013 was mainly explained by the annual depreciation charge of the fixed assets and the evolution of the available cash & cash equivalent at year-end.

3.2.2 Liabilities

3.2.2.1 Summary comparative table 2012 & 2013

	31/12/2012	31/12/2013
Accumulated surplus / deficit	5.930.325	8.234.629
Accumulated surplus / deficit from previous years	8.474.390	5.930.325
Economic result of the year	- 2.544.064	2.304.303
Long term liabilities	67.515.390	65.051.695
Financial lease	67.515.390	65.051.695
Financial lease debt	67.515.390	65.051.695
Short term liabilities	7.635.759	4.945.099
Financial lease debt (falling due within the year)	2.472.996	2.463.695
Suppliers	2.498.166	1.219.564
Staff payables	2.662.980	1.261.488
Other payables	-	-
Accruals & Deferrals	1.617	352
TOTAL LIABILITIES	81.081.475	78.231.423

3.2.2.2 Comments

Leased building transactions

As for the assets, excluding the accumulated economic results, most of the liabilities of the Committee were resulting from the transactions generated by the leased buildings (93.1% in 2012, 94.9% in 2013). At the end of 2013, the financial lease debt (including the portion falling due within the year) amounted to € 67,515,390.

The following table details the total financial lease debt of the 5 buildings and its respective accounting allocation between the Committee and the EESC (both co-lessees in all cases):

Buiding	CoR	EESC	Total
JDE	28.441.722	57.745.315	86.187.037
BvS	14.524.696	29.489.534	44.014.231
B68	11.931.236	7.954.157	19.885.393
TR74	12.617.736	8.411.824	21.029.560
REM	0	0	0
Total	67.515.390	103.600.831	171.116.221

The financial lease debt of the REM building was fully reimbursed anticipatively in 2006 and 2007. Until the end of the leasing period, only the contractual annual indexation (contingent rent) will be paid (until 2034).

The following table details the financial lease debt of the Committee for each building and according to its various maturity years:

Buiding	Total	2014	2015-2019	> 2019
JDE	28.441.722	996.403	5.976.964	21.468.355
BvS	14.524.696	691.156	4.129.879	9.703.660
B68	11.931.236	461.729	2.678.909	8.790.598
TR74	12.617.736	314.407	2.103.501	10.199.829
REM	0	0	0	0
Total	67.515.390	2.463.695	14.889.253	50.162.443

The following table details the various elements of annual lease payments made during 2013:

Buiding	Capital	Interests	Contingent rent	Total
JDE	938.835	1.643.267	782.861	3.364.963
BvS	652.034	822.153	446.955	1.921.142
B68	598.611	568.154	242.541	1.409.305
TR74	283.516	600.845	0	884.361
REM	0	0	49.512	49.512
Total	2.472.996	3.634.419	1.521.868	7.629.283

According to the information provided for the payment execution of the budgetary item 2001 (section 1.2.2.5), the Committee paid a total amount of € 9,743,444 as annual lease payments in 2013 to external lessors. Given the contribution received from the EESC of € 1,330,301, the net amount paid by the Committee equalled € 8,413,143. This net amount was higher than the accounting share of these lease payments (as mentioned in the table above) by € 783,859 (€ 8,413,143 - € 7,629,283). This difference, in disfavour of the Committee (and recorded in the economic outturn account as a building expense), resulted from the difference between:

- The fixed (once and for all) accounting share of the leased buildings; and
- The allocation of effective annual lease payments between the Committee and the EESC that evolves over time with the effective use of these buildings.

Staff payables

Refused salary adaptation 2011 by the Council

In December 2011, the Council decided not to adopt the annual adaptation of the remunerations of officials and other servants of the European Union as proposed by the European Commission in compliance with the rules of "the method" laid down in the Staff Regulation. According to this proposal, the adaptation should have been an increase of 1.7% from 1st July 2011 onwards (and a decrease of the pension contribution from 11.6 to 11%). The Commission considered that the decision of the Council did not respect the Staff Regulation and decided therefore, in January 2012, to lodge an action for annulment before the European Court of Justice (ECJ).

In November 2013, the ECJ rejected the action of the Commission and recognized the right of the Council to trigger to the exception clause foreseen in the Staff Regulation. As a consequence, the Commission tabled a new proposal to the Council and the European Parliament in December 2013: a salary adaptation of +0.9% from 1st July 2011 onwards. No new proposal regarding the pension contribution was made. No decision had been taken at the date of the closing the provisional accounts 2013.

At the end of 2013, the Accounting Officer of the Commission considered probable that the latest proposal of remuneration adaptation would, in the end, have to be paid to the staff in the course of 2014. Therefore, in compliance with the accounting rules, he recommended to accounting officers of other institutions, bodies and agencies to record a specific provision in their accounts corresponding to the refused adaptation 2011. For the Committee, this provision amounted to € 1,093,730 as of December 31st, 2013 (compared to € 1,320,961 as of December 31st, 2012). This amount was recorded in the 2013 provisional annual accounts transmitted to the Commission as 31 March 2014.

However, in April 2014, the final decision was taken and published in the official journal (REG No 423/2014). For 2011 the result of the global approach to settle the disputes regarding the 2011 adjustments of remuneration and pensions leads to an adjustment of 0 % resulting in no provision in the final accounts of 2013.

Refused salary adaptation 2012 by the Council

In December 2012, the Council decided not to adopt the annual adaptation of the remunerations of officials and other servants of the European Union as proposed by the European Commission in compliance with the rules of "the method" laid down in the Staff Regulation. According to this proposal, the adaptation should have been an increase of 1.7% from 1st July 2012 onwards (and a decrease of the pension contribution from 11.0 to 10.6%). The Commission considered that the decision of the Council did not respect the Staff Regulation and decided therefore, in January 2013, to lodge an action for annulment before the European Court of Justice (ECJ).

In November 2013, the ECJ rejected the action of the Commission and recognized the right of the Council to trigger to the exception clause foreseen in the Staff Regulation. As a consequence, the Commission tabled a new proposal to the Council and the European Parliament in December 2013: a salary adaptation of +0.9% from 1st July 2012 onwards. No decision had been taken at the date of the closing the provisional accounts. As regard the pension contribution, the Council decided in December 2013 a reduction from 11.6 to 10.6% as from 1st July 2012. The retroactive payment was executed by the CoR during the last days of 2013.

At the end of 2013, the Accounting Officer of the Commission considered probable that its latest proposal of remuneration adaptation would, in the end, have to be paid to the staff in the course of 2014. Therefore, in compliance with the accounting rules, he recommended to accounting officers of other institutions, bodies and agencies to record a specific provision in their accounts corresponding to the refused adaptation 2012. For the Committee, this provision amounted to € 535,807 as of December 31st, 2013 (compared to € 424,442 as of December 31st, 2012). This amount was recorded in the 2013 provisional annual accounts transmitted to the Commission as 31 March 2014.

However, in April 2014, the final decision was taken and published in the official journal (REG No 423/2014). For 2012 the result of the global approach to settle the disputes regarding the 2012 adjustments of remuneration and pensions leads to an adjustment 0,8 %. The provision was revised accordingly and set at €477,032 as of December 31st, 2013.

4. Situation of the premises of the Committee

Building	Entry into force of lease contract	Reception	Duration	Rent/ lease payments on entry into force of contract €	Initial index	2013 annual rent/lease payments	CoR advance payments €	Reduction following advance payment €
BvS	01/01/2001	01/07/2001	27 years	4,467,233	Average IPCH for Belgium for 2000	5,821,642	0	0
JDE	15/12/2000	01/06/2004	27 years from the theoretical date of reception (18/02/04)	6,709,288 until the theoretical date of reception; 8,280,000 years from the theoretical date of reception	Average IPCH for Belgium for 2000	10,196,856	2,636,132 (paid in 2002 & 2004)	The basic payment was reduced from 8,280,000 to 7,824,551
B68	01/01/2004	01/01/2004	27 years	1,679,826 (*1)	IPCH for Belgium for October 2003.	2,084,060 (*1)	0	0
T74	01/02/2005	01/05/2005	27 years	1 st payment: 1,503,477 and from second payment: 1,277,898	Fixed at 1,8%	1,473,935	0	0
REM	02/12/2005	01/06/2007	27 years from the provisional date of reception	610,136 (*2)	Average IPCH for Belgium for January 2005	99,025 (*3)	2,740,000 paid (2,140,000 + 600,000 (60% EESC and 40% CoR) and 570,175	0
VMA	01/04/2007	-	12 years + automatic renewal	2,458,439 (*4)	Average IPCH for Belgium for 2000	3,365,700 (*4)	0	0
(*1) In addition to the annual lease payment, a specific fixed annual payment of 264,782 € is due for ten years (non indexable).								
(*2) Two half-yearly amounts of 305,068 €; the amount will be reduced following advance payments.								
(*3) Starting 2008, only annual indexation is paid.								
(*4) + charges estimated at 740,957 € per annum.								

Company code CDRE Business area ***

Amounts in EUR

C Code	Comp Code	Bus. Area	Texts	Reporting period (01.2013-16.2013)	Comparison period (01.2013-16.2013)	Absolute difference	Rel. diff.	Sumtn level
			ECONOMIC OUTTURN ACCOUNT					
			I. ECONOMIC RESULT OF THE YEAR (CALCULATED)	2.304.303,25	2.304.303,25	0,00		*2*
			II. SURPLUS/DEFICIT FROM ORDINARY ACTIVITIES					
			II.1 SURPLUS/ DEF. FROM OPERATING ACTIVITIES					
			II.1.1. OPERATING REVENUES					
			II.1.1.1. OWN RESOURCE AND CONTRIBUTIONS REV.					
			II.1.1.1.5. FUNDING INSTITUTIONS					
CDRE			70601900 Funding institutions	77.600.000,00- 77.600.000,00- 77.600.000,00-	77.600.000,00- 77.600.000,00- 77.600.000,00-	0,00 0,00 0,00		*6* *5*
			II.1.1.2. OTHER OPERATING REVENUE					
			II.1.1.2.4. REVENUES FROM ADMIN. OPERATIONS					
			II.1.1.2.4.4. OTHER ADMINISTRATIVE OPERATIONS					
CDRE		PA90	74009000 Acm. revenues with other consolidated e	1.085.926,20- 1.085.926,20- 1.085.926,20- 1.085.926,20-	1.085.926,20- 1.085.926,20- 1.085.926,20- 1.085.926,20-	0,00 0,00 0,00 0,00		*8* *7* *6*
			II.1.1.2.5. OTHER OPERATING REVENUES					
			II.1.1.2.5.3. OTHER OPERATING REVENUES					
CDRE		PA90	74025000 Miscellaneous income	7.132.748,96- 7.132.748,96- 7.132.748,96- 7.132.748,96- 8.218.675,16- 85.818.675,16-	7.132.748,96- 7.132.748,96- 7.132.748,96- 7.132.748,96- 8.218.675,16- 85.818.675,16-	0,00 0,00 0,00 0,00 0,00 0,00		*8* *7* *6* *5* *4*
			II.1.2. OPERATING EXPENSES					
			II.1.2.1. ADMINISTRATIVE EXPENSES					
			II.1.2.1.1. STAFF EXPENSES					
CDRE		PA90	62000000 Staff Costs (excluding ENDS and others	34.140.915,61	34.140.915,61	0,00		
CDRE		PA90	62020000 Pensioners & temporary unemployment	1.550.156,75	1.550.156,75	0,00		
CDRE		PA90	62030000 Employer's contribution for social secu	62.539,82	62.539,82	0,00		
CDRE		PA90	62040000 Staff perquisites and social activitie	188.101,12	188.101,12	0,00		
CDRE		PA90	62050000 Allowances (excluding ENDS and other Ex	9.456.447,26	9.456.447,26	0,00		
CDRE		PA90	62051000 Allowances for ENDS and other Experts	430.402,75	430.402,75	0,00		
			II.1.2.1.3. FIXED ASSETS RELATED EXPENSES	45.828.563,31	45.828.563,31	0,00		*6*
CDRE		PA90	63020000 Depreciation of tangible fixed assets	3.570.269,42	3.570.269,42	0,00		
CDRE		PA90	63090000 Amounts written off tangible fixed asse	3.804,62	3.804,62	0,00		
			II.1.2.1.5. OTHER ADMINISTRATIVE EXPENSES	3.574.074,04	3.574.074,04	0,00		*6*
			LAND AND BUILDINGS					
CDRE		PA90	61001000 Rent of Land & Buildings	32.560,48	32.560,48	0,00		
CDRE		PA90	61001500 Rental Expenses - Other	122.071,46	122.071,46	0,00		
CDRE		PA90	61002000 Maintenance & Security - Building	3.294.627,92	3.294.627,92	0,00		
CDRE		PA90	61003000 Insurance, Building	85.961,97	85.961,97	0,00		
			OTHER	3.535.221,83	3.535.221,83	0,00		*7*
			OTHER					
CDRE		PA90	61001700 Operating Lease Expenses	59.621,43	59.621,43	0,00		
CDRE		PA90	61010000 Office Supplies & maintenance	1.005.575,83	1.005.575,83	0,00		
CDRE		PA90	61020000 Communications & publications	1.851.586,21	1.851.586,21	0,00		
CDRE		PA90	61030000 Legal Expenses	13.502,73	13.502,73	0,00		
CDRE		PA90	61040000 Insurance - others	5.927,65	5.927,65	0,00		
CDRE		PA90	61050000 Car & Transport expenses	5.204,33	5.204,33	0,00		
CDRE		PA90	61060000 EPSO Costs (Recruitment)	31.075,10	31.075,10	0,00		
CDRE		PA90	61070000 Training Costs	270.635,88	270.635,88	0,00		

CDRE Business area ****

Amounts in EUR

Comp code	Bus. area	Texts	Reporting period (01.2013-16.2013)	Comparison period (01.2013-16.2013)	Absolute difference	Rel diff	Sumtn level
CDRE	PA90	61080000 Missions	314.756,43	314.756,43	0,00		*8*
CDRE	PA90	61085000 Experts and related expenditure	8.537.123,25	8.537.123,25	0,00		*8*
CDRE	PA90	61095000 OTHER EXTERNAL SERVICE PROVIDER (NON-IT	4.616.684,70	4.616.684,70	0,00		*7*
		CONSOLIDATED EC ENTITIES-ADMIN. COSTS	16.711.693,54	16.711.693,54	0,00		*6*
CDRE	PA90	61100000 Expenses with other Consolidated entiti	8.710.121,65	8.710.121,65	0,00		*5*
		II.1.2.2. OPERATING EXPENSES	8.710.121,65	8.710.121,65	0,00		
		II.1.2.2.6. OTHER OPERATING EXPENSES	25.421.815,19	25.421.815,19	0,00		
		EXCHANGE RATE DIFFERENCES	28.957.037,02	28.957.037,02	0,00		
CDRE	PA90	64850000 Realised Exchange Rate Losses	78.359.674,37	78.359.674,37	0,00		
		OTHERS	783,29	783,29	0,00		*7*
CDRE	PA90	64200000 Losses on realisation of trade debtors	815,50	815,50	0,00		*8*
		OTHER OPERATING EXPENSES	815,50	815,50	0,00		*7*
		II.2.1.1. FINANCIAL REVENUES	1.598,79	1.598,79	0,00		*6*
		II.2.1.1.2. INTEREST REVENUES	1.598,79	1.598,79	0,00		*5*
		II.2.1.1.2.3. INTEREST CASH&CASH EQUIVALENTS	78.361.273,16	78.361.273,16	0,00		*4*
CDRE	PA90	75016000 Bank Interest	7.457.402,00	7.457.402,00	0,00		*3*
		II.2. SURPLUS/DEF. NON OPERATING ACTIVITIES					
		II.2.1. FINANCIAL OPERATIONS					
		II.2.1.1. FINANCIAL REVENUES					
		II.2.1.1.2. INTEREST EXPENSES					
		Other interest expenses					
CDRE	PA90	65010000 Interest expense on late payment of cha	4.030,02	4.030,02	0,00		*7*
		Interest expenses on leasing	4.030,02	4.030,02	0,00		*6*
CDRE	PA90	65011000 Interest expense on leasing	4.030,02	4.030,02	0,00		*5*
		II.2.1.2. FINANCIAL EXPENSES					
		II.2.1.2.1. INTEREST EXPENSE					
		II.2.1.2.1.1. OTHER INTEREST EXPENSES					
		Other interest expenses					
CDRE	PA90	65010000 Interest expense on late payment of cha	0,01	0,01	0,00		*8*
		Interest expenses on leasing	0,01	0,01	0,00		
CDRE	PA90	65011000 Interest expense on leasing	5.156.287,10	5.156.287,10	0,00		*8*
		II.2.1.2.4. OTHER FINANCIAL EXPENSES	5.156.287,10	5.156.287,10	0,00		*7*
		II.2.1.2.4.1. OTHER FINANCIAL EXPENSES	5.156.287,09	5.156.287,09	0,00		*6*
CDRE	PA90	65025000 Other financial expenses	841,68	841,68	0,00		*8*
		OTHER FINANCIAL EXPENSES	841,68	841,68	0,00		*7*
		II.2.1.2.4. OTHER FINANCIAL EXPENSES	841,68	841,68	0,00		*6*
		II.2.1.2.4.1. OTHER FINANCIAL EXPENSES	5.157.128,77	5.157.128,77	0,00		*5*
		OTHER FINANCIAL EXPENSES	5.153.098,75	5.153.098,75	0,00		*4*
		II.2.1.2.4. OTHER FINANCIAL EXPENSES	5.153.098,75	5.153.098,75	0,00		*3*
		II.2.1.2.4.1. OTHER FINANCIAL EXPENSES	2.304.303,25	2.304.303,25	0,00		*2*
		OTHER FINANCIAL EXPENSES	0,00	0,00	0,00		*1*

Company Code CDRE Cashflow data ****

Amounts in EUR

Comp Code	Bus. Area	Texts	Reporting period 2013-2016-2014	Comparison period 2013-2016-2014	Absolute difference	Rel. diff.	Sumtn Level
CDRE	PA90	ASSETS					
CDRE	PA90	A.I. NON CURRENT ASSETS					
CDRE	PA90	A.I.1. INTANGIBLE ASSETS					
CDRE	PA90	A.I.1.1. COMPUTER SOFTWARE					
CDRE	PA90	21001001 Manual Assets Computer Software - Depr	428.919,02	428.919,02	0,00		*4*
CDRE	PA90	21008001 Manual Assets Computer Software - Depr	348.877,68	348.877,68	0,00		*3*
CDRE	PA90	21008001 Manual Assets Computer Software - Depr	80.041,34	80.041,34	0,00		
CDRE	PA90	21008001 Manual Assets Computer Software - Depr	80.041,34	80.041,34	0,00		
CDRE	PA90	A.I.2. PROPERTY, PLANT AND EQUIPMENT					
CDRE	PA90	A.I.2.2. PLANTS AND EQUIPMENT					
CDRE	PA90	23001001 Manual assets Plant, Machinery & Equipment	545.203,15	545.203,15	0,00		
CDRE	PA90	23008001 Manual Plant, Machinery & Equipment -	488.490,62	488.490,62	0,00		
CDRE	PA90	23008001 Manual Plant, Machinery & Equipment -	2.405,04	2.405,04	0,00		
CDRE	PA90	23008001 Manual Plant, Machinery & Equipment -	54.307,49	54.307,49	0,00		*4*
CDRE	PA90	A.I.2.3. FURNITURE AND VEHICLES					
CDRE	PA90	24001001 Manual assets Furniture and Vehicles	1.233.899,03	1.233.899,03	0,00		
CDRE	PA90	24001001 Manual assets Furniture and Vehicles	88.669,96	88.669,96	0,00		
CDRE	PA90	24008001 Manual Furniture and Vehicles - Depr.	710.710,48	710.710,48	0,00		
CDRE	PA90	24008001 Manual Furniture and Vehicles - Depr.	120.948,31	120.948,31	0,00		
CDRE	PA90	24008001 Manual Furniture and Vehicles - Depr.	490.910,20	490.910,20	0,00		*4*
CDRE	PA90	A.I.2.4. COMPUTER HARDWARE					
CDRE	PA90	24101001 Manual Computer Hardware	2.431.110,79	2.431.110,79	0,00		
CDRE	PA90	24101001 Manual Computer Hardware	338.399,15	338.399,15	0,00		
CDRE	PA90	24108001 Manual assets Computer Hardware - Depr	1.787.470,18	1.787.470,18	0,00		
CDRE	PA90	24108001 Manual assets Computer Hardware - Depr	347.574,02	347.574,02	0,00		
CDRE	PA90	24108001 Manual assets Computer Hardware - Depr	634.465,74	634.465,74	0,00		*4*
CDRE	PA90	A.I.2.5. OTHER FIXTURES AND FITTINGS					
CDRE	PA90	24201001 Manual Other Fixtures and Fittings	541.558,01	541.558,01	0,00		
CDRE	PA90	24201001 Manual Other Fixtures and Fittings	2.209,68	2.209,68	0,00		
CDRE	PA90	24208001 Manual Other Fixtures and Fittings - D	422.687,52	422.687,52	0,00		
CDRE	PA90	24208001 Manual Other Fixtures and Fittings - D	35.410,41	35.410,41	0,00		
CDRE	PA90	24208001 Manual Other Fixtures and Fittings - D	85.669,76	85.669,76	0,00		*4*
CDRE	PA90	A.I.2.7. LEASING					
CDRE	PA90	25001001 Man. assets Land & Buildings under Fin.	103.758.793,29	103.758.793,29	0,00		
CDRE	PA90	25008001 Man. assets L&B under Fin. Lease - Depr	28.576.646,97	28.576.646,97	0,00		
CDRE	PA90	25008001 Man. assets L&B under Fin. Lease - Depr	75.182.146,32	75.182.146,32	0,00		*4*
CDRE	PA90	25008001 Man. assets L&B under Fin. Lease - Depr	76.447.499,51	76.447.499,51	0,00		*3*
CDRE	PA90	25008001 Man. assets L&B under Fin. Lease - Depr	76.527.540,85	76.527.540,85	0,00		*2*
CDRE	PA90	A.II. CURRENT ASSETS					
CDRE	PA90	A.II.3.2. CURRENT RECEIVABLES AND RECOVERABLE					
CDRE	PA90	A.II.3.2.1. CURRENT RECEIVABLES					
CDRE	PA90	A.II.3.2.1.1. CR CUSTOMERS					
CDRE	PA90	40001000 Amounts receivable from customers	1.798,29	1.798,29	0,00		*6*
CDRE	PA90	40001000 Amounts receivable from customers	1.798,29	1.798,29	0,00		*5*
CDRE	PA90	40001000 Amounts receivable from customers	1.798,29	1.798,29	0,00		
CDRE	PA90	A.II.3.2.1.2. CR MEMBER STATES					
CDRE	PA90	CR MEMBER STATES SPECIFIC					
CDRE	PA90	VAT Gross amount	375,71	375,71	0,00		*7*
CDRE	PA90	41101100 TVA à récupérer - Portugal	375,71	375,71	0,00		*6*
CDRE	PA90	41101100 TVA à récupérer - Portugal	375,71	375,71	0,00		*5*
CDRE	PA90	A.II.3.2.1.5. CR OTHER					
CDRE	PA90	40004000 Amounts receivable from public bodies	1.500,00	1.500,00	0,00		
CDRE	PA90	40004000 Amounts receivable from public bodies	372,72	372,72	0,00		
CDRE	PA90	40004085 Amounts receivable from public bodies					

Amounts in EUR

Comp code	Bus. area	Texts	Reporting period 01.01.2013-31.12.2013	Comparison period 01.01.2013-31.12.2013	Absolute difference	Rel. diff.	Summ level
CDRE	PA90	A.II.3.2.1.8. CR CONSOLIDATED EC ENTITIES	1.872,72	1.872,72	0,00		*6*
CDRE	PA90	40005000 Amts rec. from conso ent.-Glob.conso/Cp	1.872,72	1.872,72	0,00		*5*
CDRE	PA90	40005100 Amts rec. from EU decentralised agence	70.228,00	70.228,00	0,00		
CDRE	PA90	45290000 salaires en attente	190,47	190,47	0,00		*5*
CDRE	PA90	45321000 Avances sur frais de missions	70.418,47	70.418,47	0,00		*4*
CDRE	PA90	45321000 Avances sur frais de missions	74.465,19	74.465,19	0,00		
CDRE	PA90	A.II.3.2.2. SUNDY RECEIVABLES	96.937,09	96.937,09	0,00		
CDRE	PA90	A.II.3.2.2.2. PERSONNEL	30.902,63	30.902,63	0,00		
CDRE	PA90	45290000 salaires en attente	68.605,87	68.605,87	0,00		
CDRE	PA90	45321000 Avances sur frais de missions	67.314,57	67.314,57	0,00		
CDRE	PA90	45321000 Avances sur frais de missions	67.325,76	67.325,76	0,00		*5*
CDRE	PA90	45321000 Avances sur frais de missions	67.325,76	67.325,76	0,00		*4*
CDRE	PA90	A.II.3.2.3. OTHER SHORT-TERM RECEIVABLES	2.000,00	2.000,00	0,00		
CDRE	PA90	ACCURED INCOME	2.000,00	2.000,00	0,00		
CDRE	PA90	49050000 Accrued income	17.235,17	17.235,17	0,00		
CDRE	PA90	DEFERRED CHARGES	17.235,17	17.235,17	0,00		
CDRE	PA90	49000000 Deferred charges	1.090,51	1.090,51	0,00		
CDRE	PA90	OTHER ACTIVE ACCRUALS AND DEFERRALS	109,05	109,05	0,00		
CDRE	PA90	49100000 interets bancaires a recevoir	109,05	109,05	0,00		
CDRE	PA90	49291000 Frais bancaires à imputer	1.090,51	1.090,51	0,00		*5*
CDRE	PA90	49291000 Frais bancaires à imputer	20.325,68	20.325,68	0,00		*4*
CDRE	PA90	49291000 Frais bancaires à imputer	162.116,63	162.116,63	0,00		*3*
CDRE	PA90	A.II.5. CASH AND CASH EQUIVALENTS	5.100,30	5.100,30	0,00		
CDRE	PA90	A.II.5.1. UNRESTRICTED CASH	1.536.664,72	1.536.664,72	0,00		*5*
CDRE	PA90	A.II.5.1.3. CURRENT ACCOUNTS	1.541.765,02	1.541.765,02	0,00		*4*
CDRE	PA90	55023000 ING Belgium EURO	1.541.765,02	1.541.765,02	0,00		*3*
CDRE	PA90	55040100 UNICREDIT BANK AG EUR	1.703.881,65	1.703.881,65	0,00		*2*
CDRE	PA90	55040100 UNICREDIT BANK AG EUR	78.231.422,50	78.231.422,50	0,00		*1*

CDRE addresse area

Amounts in EUR

C	Comp code	Bus. area	Texts	Reporting period 01-2013-12-2013	Comparison period 01-2013-12-2013	Absolute difference	Rel diff	SumTn level
	CDRE		LIABILITIES					
			P.I. NET ASSETS/LIABILITIES					
			P.I.2. ACCUMULATED SURPLUS/ DEFICIT					
			14000000 Accumulated results previous years after	5.930.325,31-	5.930.325,31-	0,00		*3*
			P.I.3. ECONOMIC RESULT OF THE YEAR (PROFIT)	5.930.325,31-	5.930.325,31-	0,00		
				2.304.303,25-	2.304.303,25-	0,00		*3*
				8.234.628,56-	8.234.628,56-	0,00		*2*
	CDRE		P.II. NON CURRENT LIABILITIES					
			P.II.4. OTHER LONG-TERM LIABILITIES					
			P.II.4.1. OTHER					
			17901000 Autres dettes à long terme	65.051.695,33-	65.051.695,33-	0,00		*5*
				65.051.695,33-	65.051.695,33-	0,00		*4*
				65.051.695,33-	65.051.695,33-	0,00		*3*
				65.051.695,33-	65.051.695,33-	0,00		*2*
	CDRE		P.III. CURRENT LIABILITIES					
			P.III.3. SHORT-TERM FINANCIAL LIABILITIES					
			P.III.3.1. BORROWINGS FALLING DUE 1 YEAR					
			43101000 Autres dettes à 12 mois	2.463.695,07-	2.463.695,07-	0,00		*4*
				2.463.695,07-	2.463.695,07-	0,00		*3*
	CDRE		P.III.4. ACCOUNTS PAYABLE					
			P.III.4.1. CURRENT PAYABLES					
			P.III.4.1.1. CP VENDORS					
			44001000 Amounts payable - Suppliers	9.852.142,60-	9.852.142,60-	0,00		
			44001085 Fournisseurs - correction de réévaluation	8.726.400,70	8.726.400,70	0,00		
			49030000 Eligibility to be confirmed	15,35	15,35	0,00		
			49040000 Verification - Invoices and Credit Note	35.426,89	35.426,89	0,00		
				1.090.299,66-	1.090.299,66-	0,00		*6*
	CDRE		P.III.4.1.9. CP CONSOLIDATED EC ENTITIES					
			44005000 Amts pay. from conso ent.-Glob.conso/ c	104.608,51	104.608,51	0,00		
			44005085 Fournisseurs - correction de réévaluation	46.658,91-	46.658,91-	0,00		
			44003100 Amts pay. from EU decentralised agencies	187.213,51-	187.213,51-	0,00		
			47000900 Dettes envers les institutions	31,65	31,65	0,00		
			47000900 Dettes envers les institutions	31,65	31,65	0,00		
			47003100 Treasury account with Commission	77.600.000,00	77.600.000,00	0,00		
			47003100 Treasury account with Commission	77.600.000,00	77.600.000,00	0,00		
				129.263,91-	129.263,91-	0,00		*6*
				1.219.563,57-	1.219.563,57-	0,00		*5*
	CDRE		P.III.4.1.3. SUNDRY PAYABLES					
			44007000 Amounts payable - Staff	2.901,28-	2.901,28-	0,00		
			44007085 Fournisseurs - correction de réévaluation	1.249.342,43-	1.249.342,43-	0,00		
			45622000 Assurances accidents - Fonctionnaires	139,41	139,41	0,00		
			45622000 Assurances accidents - Fonctionnaires	139,41	139,41	0,00		
			46207000 Crèche Garderie - Compte Courant	9.243,96-	9.243,96-	0,00		
			47530100 Virements traitements Bruxelles	654,60	654,60	0,00		
			47530100 Virements traitements Bruxelles	654,60	654,60	0,00		
				1.261.487,67-	1.261.487,67-	0,00		*5*
				2.481.051,24-	2.481.051,24-	0,00		*4*
	CDRE		P.III.4.2. OTHER ACCOUNTS PAYABLES					
			49055000 ACCRUED CHARGES					
			49055000 Accrued charges	352,30-	352,30-	0,00		*5*
				352,30-	352,30-	0,00		*4*

Subject/ Code CDRE business area ***

Amounts in EUR

C. Comp. code	Bus. area	Texts	Reporting period (01-2013-16-2013)	Comparison period (01-2013-16-2013)	Absolute difference	Rel. diff.	Sumtn level
			2.481.403,54- 4.945.098,61- 78.231.422,50-	2.481.403,54- 4.945.098,61- 78.231.422,50-	0,00 0,00 0,00		*3* *2* *1*

CDRE Balance sheet ****

Amounts in EUR

Comp Code	Bus Area	Texts	Reporting period for 2013-15-2013	Comparison period for 2013-15-2013	Absolute difference	Rel diff	Sumtn level
CDRE	PA90	85555555 NewGL Zero Balance Account	2.273.632,30-	2.273.632,30-	0,00		
CDRE		85555555 NewGL Zero Balance Account	2.273.632,30	2.273.632,30	0,00		
			0,00	0,00	0,00		*1*

CONSOLIDATION REPORTING PACKAGE 2013
Comparative year 2012

ENTITY DATA

Consolidation unit	REGI
Entity	COMMITTEE OF THE REGIONS
Policy area	PA INST PA90
Balance sheet	As of 31.12.2013
Economic outturn account period (ex. 1.1-31.12.2010)	As of 31.12.2013
Accounting Officer	Hoffman Tamara
Tel.	02/282.25.91
Contact person, if not same as acc officer	Gonzalez Sophia
Tel.	02/282.22.97
Version (example V1)	V3F
Date of sending	12/06/2014

Please do not forget to name the file according to the instructions!

I confirm that the amounts of the reporting package are coherent with those of the entity's individual accounts except differences explained in the M2 table.

Transmission by E-mail is equivalent to a signature

SIGNATURE OF ACCOUNTING OFFICER

Free field for pertinent information:

INSTRUCTIONS

CONSOLIDATION REPORTING PACKAGE - CLOSURE 2013

A General information

- 1 Identification of the package: Please identify the package by indicating in the entity data worksheet acronym of the entity, number of version and date of sending
- 2 Standardisation: The package is standardised in order to allow an automatic data upload into the consolidation tool (SAP ECCS). Therefore please do not change the structure of the tables and do not rename consolidation accounts. Additional information can be given by using footnotes at the bottom of each worksheet which has yellow zones or by adding a worksheet at the end of the file.
- 3 Colour of the data fields: Yellow fields - Data input is only necessary for all yellow fields (all other cells are protected and locked)
Green fields contain totals . These fields are locked.
Grey fields do not normally concern the other Institutions and Agencies. Please contact DG BUDG C2 if you think you need to use any of them.
Blue fields indicate in annexes the corresponding account of the balance sheet / Economic Outturn Account
- 4 +/- signs for data input: Trial balance is to be filled in with positive amounts for debit balances and with negative amounts for credit balances
In the same idea, contingent liabilities and other disclosure have to be filled in with negative amounts ; positive amounts for contingent assets.
Annexes tables are to be filled in with positive amounts, if not otherwise stated with +/- Indicated above or beside columns
- 5 Currency, unit: Reporting currency is €uro, all amounts should be captured with 2 decimals, no roundings are allowed (ex. 9.999,89)
- 6 Sending of the Excel file: Please use the following naming convention: FS13 + 'Trading Partner code of the entity' + Vx Example: FS13 PARL V1

B Data input method, automatic links and validations

- 1 Sequence of data input: As there are automatic links between the different tables, the following order of data input is recommended:

1. Trial balance (Financial performance statement, Balance sheet, Contingent assets and liabilities and other significant disclosures)
2. "R" table (receivables/liabilities/income/expenses with consolidated EU entities)
3. N1 table (Non-reconciled Accruals and Deferrals with consolidated entities)
4. Annex tables "E", "A" and "L"
5. Annex tables "O" (Off balance sheet) and "M" (Miscellaneous)

- 2 Trial balance: Reminder: positive amounts for debit balances and negative amounts for credit balances
For the entities using ABAC: If transactions with consolidated entities are not booked in FI in consolidable accounts (FS xxxxx9), they have to be reclassified in the Trial Balance in the correct consolidated account (FSxxxxx9)

- 3 R-table: All the transactions to be eliminated have to be booked to the consolidable account (FS xxxxx9)
Please indicate the amounts which are reconciled with other consolidated entities
The balances/transactions with other consolidated EU entities need to be broken down by partner entity concerned in the R-table
If the balance/transaction is with the Commission, please choose the correct DG in the worksheet (there is a separate line for each DG/Service)
The totals of the R-table are automatically linked to all other tables, so no further input is needed concerning consolidated EU entities

- 4 N1 : Accruals and Deferrals
Please, don't forget to fill in this sheet in case of Non-reconciled accruals or deferrals with consolidated entities
Cut-off on operational prefinancing is not concerned
Give details for amounts >500.000 euros

- 5 Validations: All tables have validation messages. To have an overview, all error messages are regrouped in the worksheet called "Validation"

When sending the filled out package, there should be no error messages left in the worksheet "Validations". If you find no explanation for the error, please contact DG BUC

- 6 IMPORTANT: NEVER use Ctrl-X (Cut+Paste) in the package. This destroys formulas in linked cells. If you have used this function you will be requested to fill in a new package
You must never use the "CUT"

DG BUDGET C.2

FS13 REGI V3F

CONSOLIDATION REPORTING PACKAGE

TABLE OF CONTENT

Instructions

Table of content

Entity data

Validations

Naming of annex tables:

R	Reconciliation of inter-entity balances
N	Non-reconciled, non-consolidated
E	Economic Outturn Account
A	Assets
L	Liabilities
O	Off balance Sheet positions
M	Miscellaneous

Table	Trial balance
4	Statement of Changes in Net assets
R	Inter-entity current year - Receivables/Liabilities/Revenues/Expenses against cons. entities
N1	Non-reconciled Accruals and Deferrals with consolidated entities
E1	Exchange / Non exchange revenues
E2	Operating lease
A1	Intangible Assets
A2	Property, plant and equipment
A3	Tangible assets under Finance lease
A4	Exchange / Non exchange receivables
L1	Employee benefits - Long-term liabilities
L2	Long term provisions for risks and liabilities
L3	Short term provisions for risks and liabilities
O	Details on Contingencies and Other disclosures including services in kind
M2	Adjustments for consolidation package
M3	Events after balance sheet date
M4	Related parties disclosures
M5	Depreciation table
M6	Reconciliation of the accrual based result with the budget result
	CECA tables 1-3 (only for CECA)

FS13 REGI V3F

L4
O3
O3
O3
M2
M2
M2
M3
M4
M6
Coca 1
Coca 1
Coca 2
Coca 2
Coca 2
Coca 2
Coca 3
Coca 3

DG BUDGET C.2.

FS13 REGI V3F

TRIAL BALANCE 2013

REGI V3F

Financial performance Item	Consolidation accounts (FS items)	Reporting period (- for credit; + for debit)
Statement of financial performance	800000	
ECONOMIC RESULT OF THE YEAR (Be aware exception:surplus:+/deficit:-)	800001	2.304.303,25
SURPLUS/DEFICIT FROM ORDINARY ACTIVITIES	800002	
II.1 SURPLUS/ DEF. FROM OPERATING ACTIVITIES	800003	
II.1.1. OPERATING REVENUES	777777	
II.1.1.1. OWN RESOURCE AND CONTRIBUTIONS REV.	777771	
II.1.1.1.5. FUNDING INSTITUTIONS	706199	-77.600.000,00
II.1.1.1.6. CONTRIBUTIONS OF EFTA COUNTRIES	740100	0,00
TOTAL - II.1.1.1. REVENUE FROM CONTRIBUTIONS	777771	-77.600.000,00
II.1.1.2. OTHER OPERATING REVENUE	777772	
II.1.1.2.3. RECOVERY OF EXPENSES	743000	
II.1.1.2.3.1. CENTRALISED DIRECT MANAGEMENT	743100	0,00
TOTAL - II.1.1.2.3. RECOVERY OF EXPENSES	743000	0,00
II.1.1.2.4. REVENUES FROM ADMIN. OPERATIONS	744000	
II.1.1.2.4.1. STAFF	760000	-7.119.892,42
II.1.1.2.4.2. FIXED ASSETS RELATED REVENUES	744100	0,00
II.1.1.2.4.4. OTHER ADMINISTRATIVE OPERATIONS	744900	
Revenues accruing from the administrative operation	744910	1.317.444,61
Adm. revenues with other consolidated entities	744919	-2.416.227,35
TOTAL - II.1.1.2.4.4. OTHER ADMINISTRATIVE OPERATIONS	744900	-1.098.782,74
TOTAL - II.1.1.2.4. REVENUES FROM ADMIN. OPERATIONS	744000	-8.218.675,16
II.1.1.2.5. OTHER OPERATING REVENUES	745000	
II.1.1.2.5.1. ADJUSTMENTS / PROVISIONS	745100	0,00
II.1.1.2.5.2. EXCHANGE RATE DIFFERENCES (GAINS)	745200	0,00
II.1.1.2.5.3. OTHER OPERATING REVENUES	745900	
OTHER NON CONSOLIDATED OPERATING REVENUE	745910	0,00
EU Subsidy	745919	0,00
Other operating revenue with consolidated EU Entities	745929	0,00
OPERATING REVENUE WITH CONSOLIDATED EU ENTITIES	745909	0,00
TOTAL - II.1.1.2.5.3. OTHER OPERATING REVENUES	745900	0,00
TOTAL - II.1.1.2.5. OTHER OPERATING REVENUES	745000	0,00
TOTAL - II.1.1.2. OTHER OPERATING REVENUE	777772	-8.218.675,16
TOTAL - II.1.1. OPERATING REVENUES	777777	-85.818.675,16
II.1.2. OPERATING EXPENSES	666666	
II.1.2.1. ADMINISTRATIVE EXPENSES	610000	
II.1.2.1.1. STAFF EXPENSES	620100	45.828.563,31
II.1.2.1.2. Staff expenses with other conso.	620109	0,00
II.1.2.1.3. FIXED ASSETS RELATED EXPENSES	630100	3.574.074,04
II.1.2.1.5. OTHER ADMINISTRATIVE EXPENSES	611000	
LAND AND BUILDINGS	611100	3.535.221,83
Land & building expenses with consolidated entities	611109	0,00
ALL OTHER	611900	
OTHER	611910	16.712.509,04
ADMINISTRATIVE EXPENSE WITH CONSOLIDATED ENTITIES	611919	8.710.121,65
TOTAL - ALL OTHER	611900	25.422.630,69
TOTAL - OTHER ADMINISTRATIVE EXPENSES	611000	28.957.852,52
TOTAL - ADMINISTRATIVE EXPENSES	610000	78.360.489,87

II.1.2.2. OPERATIONAL EXPENSES	600000	
II.1.2.2.1. DIRECT CENTRALISED MANAGEMENT	601000	
CENTRALISED DIRECT MANAGEMENT	601100	0,00
TOTAL - II.1.2.2.1. DIRECT CENTRALISED MANAGEMENT	601000	0,00
II.1.2.2.6. OTHER OPERATIONAL EXPENSES	606000	
ADJUSTMENTS/PROVISIONS	630000	0,00
EXCHANGE RATE DIFFERENCES	640000	0,00
OTHER OPERATIONAL EXPENSES	606900	
OTHER	606910	0,00
Operational act. with cons entities	606919	0,00
TOTAL - OTHER OPERATIONAL EXPENSES	606900	0,00
TOTAL - II.1.2.2.6. OTHER OPERATIONAL EXPENSES	606000	0,00
TOTAL - II.1.2.2. OPERATIONAL EXPENSES	600000	0,00
TOTAL - II.1.2. OPERATING EXPENSES	666666	78.360.489,87
SURPLUS/ DEF. FROM OPERATING ACTIVITIES	800003	-7.458.185,29
II.2. SURPLUS/DEF. NON OPERATING ACTIVITIES	800004	
II.2.1. FINANCIAL OPERATIONS	800041	
II.2.1.1. FINANCIAL REVENUE	750000	
II.2.1.1.2 INTEREST REVENUES	750200	
II.2.1.1.2.1. Other interest revenues	750240	
Other interest income	750241	0,00
Interest Income on late payment	750242	0,00
Interest income on SWAPS	750243	0,00
Interest Income on AFS assets	750244	0,00
Interest on prefinancing	750245	0,00
TOTAL - II.2.1.1.2.1. Other interest revenues	750240	0,00
II.2.1.1.2.2. INTEREST FIN. ASSETS A.C.	750220	0,00
II.2.1.1.2.3. INTEREST CASH&CASH EQUIVALENTS	750230	-4.030,02
TOTAL - II.2.1.1.2 INTEREST REVENUES	750200	-4.030,02
II.2.1.1.3. ADJUSTMENTS/ PROVISIONS	750300	0,00
II.2.1.1.4. EXCHANGE RATE DIFFERENCES	750400	0,00
II.2.1.1.5. OTHER FINANCIAL REVENUES	750900	
II.2.1.1.5.1. OTHER FIN. REVENUES	750910	0,00
II.2.1.1.5.2. REALIZED GAIN SALE OF FIN.ASSETS	750920	0,00
II.2.1.1.5.3. Rev. Impairment loss fin.assets	750930	0,00
II.2.1.1.5.4. CONSOLIDATED EU ENTITIES- OTHER FINANCIAL	750919	0,00
TOTAL - II.2.1.1.5. OTHER FINANCIAL REVENUES	750900	0,00
TOTAL - II.2.1.1. FINANCIAL REVENUE	750000	-4.030,02
II.2.1.2. FINANCIAL EXPENSES	650000	
II.2.1.2.1. INTEREST EXPENSE	650100	
II.2.1.2.1.1. OTHER INTEREST EXPENSES	650140	
Other interest expenses	650141	0,00
Interest expenses on SWAPS	650143	0,00
Interest expenses on leasing	650144	5.156.287,10
TOTAL - II.2.1.2.1.1. OTHER INTEREST EXPENSES	650140	5.156.287,10
II.2.1.2.1.2. INTEREST FIN. LIAB. A.C.	650120	0,00
II.2.1.2.1.3. INTEREST CASH&CASH EQUIVALENT	650130	0,00
TOTAL - II.2.1.2.1. INTEREST EXPENSE	650100	5.156.287,10
II.2.1.2.2. Adjustments / Provisions	650200	0,00
II.2.1.2.3. EXCHANGE RATE DIFFERENCES	650300	783,29
II.2.1.2.4. OTHER FINANCIAL EXPENSES	650900	
II.2.1.2.4.1. OTHER FINANCIAL EXPENSES	650910	
OTHER FINANCIAL EXPENSES (Bank charges)	650911	841,67

REALISED LOSS ON SALE OF FINANCIAL ASSETS	650912	0,00
IMPAIRED LOSSES ON FINANCIAL ASSETS	650913	0,00
TOTAL - II.2.1.2.4.1. OTHER FINANCIAL EXPENSES	650910	841,67
II.2.1.2.4.2. CONSOLIDATED EU ENTITIES- OTHER FINANCIAL EXPENSES	650919	0,00
TOTAL - II.2.1.2.4. OTHER FINANCIAL EXPENSES	650900	841,67
TOTAL - II.2.1.2. FINANCIAL EXPENSES	650000	5.157.912,06
TOTAL - II.2.1. FINANCIAL OPERATIONS	800041	5.153.882,04
II.2.1. MOVEMENT IN EMPL. BENEFITS LIABILITY	680000	0,00
OTHER NON OPERATING ACTIVITIES	800042	0,00
SURPLUS/DEF. NON OPERATING ACTIVITIES-TOTAL	800004	5.153.882,04
SURPLUS/DEFICIT FROM ORDINARY ACTIVITIES	800002	-2.304.303,25
III.SURPLUS/ DEFICIT FROM EXTRAORDINARY ITEMS	800006	
III.2. Extraordinary Gains	790000	0,00
III.3. EXTRAORDINARY LOSSES	690000	0,00
SURPLUS/ DEFICIT FROM EXTRAORDINARY ITEMS	800006	0,00
Validation result ok if 0	800000	0,00

Balance sheet item	Consolidation accounts	Reporting period
ASSETS	222220	
A.I. NON CURRENT ASSETS	222221	
A.I.1. INTANGIBLE ASSETS	210000	
A.I.1.1. COMPUTER SOFTWARE	211000	80.041,34
A.I.1.2. OTHER INTANGIBLE FIXED ASSETS	213000	0,00
A.I.1.3. INT. FIXED ASSETS UNDER CONSTRUC.	214000	0,00
TOTAL - A.I.1. INTANGIBLE ASSETS	210000	80.041,34
A.I.2. PROPERTY, PLANT AND EQUIPMENT	200000	
A.I.2.1. LAND AND BUILDINGS	220000	
LAND	220010	0,00
BUILDINGS	221010	0,00
TOTAL - A.I.2.1. LAND AND BUILDINGS	220000	0,00
A.I.2.2. PLANTS AND EQUIPMENT	230000	54.307,49
A.I.2.3. FURNITURE AND VEHICLES	240000	490.910,20
A.I.2.4. COMPUTER HARDWARE	241000	634.465,74
A.I.2.5. OTHER FIXTURES AND FITTINGS	242000	85.669,76
A.I.2.6. TFA UNDER CONSTRUCTION	244000	0,00
A.I.2.7. LEASING	250000	75.182.146,32
TOTAL - A.I.2. PROPERTY, PLANT AND EQUIPMENT	200000	76.447.499,51
A.I.4. NON-CURRENT FINANCIAL ASSETS	290000	
A.I.3.4. OTHER INVESTMENTS	281000	0,00
A.I.4.2. LOANS GRANTED FROM THE BUDGET	291000	0,00
A.I.4.3. LOANS GRANTED FROM BORROWED FUNDS	294000	0,00
A.I.4.4. Term deposits over 12 Months	295000	0,00
TOTAL - A.I.4. NON-CURRENT FINANCIAL ASSETS	290000	0,00
A.I.5. LT PRE-FINANCING	299000	
A.I.5.1. LT PRE-FINANCING	299100	
A.I.5.1.1. DIRECT CENTRALISED MANAGEMENT	299110	
Action Grants	299111	0,00
Functioning Grants	299112	0,00
Procurement	299211	0,00

Operational	299212	0,00
TOTAL - A.I.5.1.1. DIRECT CENTRALISED MANAGEMENT	299110	0,00
LT PF implemented by other consolidated EU entities	299191	0,00
LT PRE-FINANCING-TOTAL	299100	0,00
A.I.6. LT RECEIVABLES	292000	
A.I.6.1. LTR CUSTOMER	292100	
LTR Customer Gross amount	292101	0,00
LTR Customer Amount Written Down	292102	0,00
TOTAL - A.I.6.1. LTR CUSTOMER	292100	0,00
A.I.6.2. LTR MEMBER STATES	292200	
LTR Member states Gross amount	292201	0,00
LTR Member states Amount Written Down	292202	0,00
TOTAL - A.I.6.2. LTR MEMBER STATES	292200	0,00
A.I.6.5. LTR STAFF	292500	0,00
A.I.6.7. LTR GUARANTEES AND DEPOSITS	292700	0,00
A.I.6.8. LTR OTHER	292900	
LTR OTHER GROSS AMOUNT	292901	0,00
LTR Other Amount Written Down	292902	0,00
TOTAL - A.I.6.8. LTR OTHER	292900	0,00
A.I.6.9. LTR Consolidated EC Entities	292009	0,00
TOTAL - A.I.6. LT RECEIVABLES	292000	0,00
TOTAL - A.I. NON CURRENT ASSETS	222221	76.527.540,85
A.II. CURRENT ASSETS	222222	
A.II.1. INVENTORIES	310000	
A.II.1.3. PRODUCTION MATERIAL & SPARES	310500	
Production Material gross amount	310501	0,00
Production Material Amount Written Down	310502	0,00
TOTAL - A.II.1.3. PRODUCTION MATERIAL & SPARES	310500	0,00
A.II.1.4. PUBLICATIONS& GOODS FOR RE-SALE	311000	
Publication & Goods for re-sale gross amount	311001	0,00
Publ. & Goods for re-sale amount written down	311002	0,00
TOTAL - A.II.1.4. PUBLICATIONS& GOODS FOR RE-SALE	311000	0,00
A.II.1.5. WORK IN PROGRESS	312000	0,00
TOTAL -A.II.1. INVENTORIES	310000	0,00
A.II.2. SHORT-TERM PRE-FINANCING	405000	
A.II.2.1. ST PRE-FINANCING	405100	
A.II.2.1.1. DIRECT CENTRALISED MANAGEMENT	405110	
FUNCTIONING GRANTS	405112	0,00
PROCUREMENT	405211	0,00
OPERATIONAL	405212	0,00
PF EC Administrative credits	405214	0,00
TOTAL - A.II.2.1.1. DIRECT CENTRALISED MANAGEMENT	405110	0,00
A.II.2.1.7. ACCRUED CHARGES PF	405170	
ACCRUED CHARGES PF	405171	0,00
TOTAL - A.II.2.1.7. ACCRUED CHARGES PF	405170	0,00
Implemented by other cons. EC entities	405190	
ST PF EC	405191	0,00
Accrued Charges PF EC	405197	0,00
TOTAL - Implemented by other cons. EC entities	405190	0,00
TOTAL - A.II.2.1. ST PRE-FINANCING	405100	0,00
A.II.2.2. ST PRE-PAID EXPENDITURE	405200	
Implemented by other cons. EC entities	405290	0,00
Accrued charges PF TP	405297	0,00

TOTAL - A.II.2.2. ST PRE-PAID EXPENDITURE	405200	0,00
TOTAL - A.II.2. SHORT-TERM PRE-FINANCING	405000	0,00
A.II.3. CURRENT FINANCIAL ASSETS	400000	
A.II.3.1. ST LOANS & TD BETWEEN 3 MTHS > 1 YR	420000	
A.II.3.1.1. LOANS GRANTED FROM THE BUDGET	420100	0,00
A.II.3.1.2. LOANS GRANTED FROM BORROWED FUNDS	420200	0,00
A.II.3.1.3. Term Deposits between 3 Mths > 1	420300	0,00
A.II.3.1.4. Others (LT receivables falling due within a year)	420900	0,00
TOTAL - A.II.3.1. ST LOANS & TD BETWEEN 3 MTHS > 1 YR	420000	0,00
A.II.3.4. SHORT-TERM INVESTMENTS (AFS...)	501000	0,00
TOTAL -A.II.3. CURRENT FINANCIAL ASSETS	400000	0,00
A.II.3.2. CURRENT RECEIVABLES AND RECOVERABLE	400001	
A.II.3.2.1. CURRENT RECEIVABLES	401000	
A.II.3.2.1.1. CURRENT RECEIVABLES CUSTOMERS	401100	
Customer Gross amount	401101	1.798,29
Customer Amount Written Down	401102	0,00
TOTAL - A.II.3.2.1.1. CURRENT RECEIVABLES CUSTOMERS	401100	1.798,29
A.II.3.2.1.2. CURRENT RECEIVABLES MEMBER STATES	401200	
Member States Gross Amount	401201	1.500,00
Member States Amount Written Down	401202	0,00
Member States Specific	401203	
VAT Gross amount	401233	375,71
VAT amount written off	401234	0,00
Member States Specific Other	401253	0,00
TOTAL - MEMBER STATES SPECIFIC	401203	375,71
TOTAL - A.II.3.2.1.2. CURRENT RECEIVABLES MEMBER STATES	401200	1.875,71
A.II.3.2.1.3. CURRENT RECEIVABLES EFTA	401300	
EFTA Gross Amount	401301	0,00
EFTA Amount Written Down	401302	0,00
TOTAL - A.II.3.2.1.3. CURRENT RECEIVABLES EFTA	401300	0,00
A.II.3.2.1.4. CURRENT RECEIVABLES THIRD STATES	401600	
Third States Gross Amount	401601	0,00
Third States Amount Written Down	401602	0,00
TOTAL - A.II.3.2.1.4. CURRENT RECEIVABLES THIRD STATES	401600	0,00
A.II.3.2.1.5. CURRENT RECEIVABLES OTHER	401700	
Other Gross Amount	401701	0,00
Other Amount Written Down	401702	0,00
TOTAL - A.II.3.2.1.5. CURRENT RECEIVABLES OTHER	401700	0,00
A.II.3.2.1.8. CR CONSOLIDATED EC ENTITIES	401009	70.228,00
TOTAL - A.II.3.2.1. CURRENT RECEIVABLES	401000	73.902,00
A.II.3.2.2. SUNDRY RECEIVABLES	410000	
A.II.3.2.2.2. PERSONNEL	410300	67.325,76
A.II.3.2.2.4. OTHER	410900	563,19
TOTAL - A.II.3.2.2. SUNDRY RECEIVABLES	410000	67.888,95
A.II.3.2.3. OTHER SHORT-TERM RECEIVABLES	490000	
Accrued Income	490010	3.090,51
Deferred Charges	490011	17.235,17
Other active accruals & deferrals	490012	0,00
Accrued income with consolidated EU entities	490090	0,00
Deferred charges with consolidated EU entities	490091	0,00
other receivable with consolidated entities	490092	0,00
TOTAL - A.II.3.2.3. OTHER SHORT-TERM RECEIVABLES	490000	20.325,68
TOTAL - A.II.3.2. CURRENT RECEIVABLES AND RECOVERABLE	400001	162.116,63

A.II.5. CASH AND CASH EQUIVALENTS	500000	
A.II.5.1. UNRESTRICTED CASH	505000	
A.II.5.1.2. TREASURY/CENTRAL BANK ACCOUNTS	505200	0,00
A.II.5.1.3. CURRENT ACCOUNTS	505300	1.541.765,02
A.II.5.1.4. IMPREST ACCOUNTS	505400	0,00
A.II.5.1.5. CASH IN HAND	505500	0,00
A.II.5.1.6. TRANSFERS	505600	0,00
A.II.5.1.7. CASH BELONGINGS TO FIN.INSTR.&TD	505700	0,00
TOTAL - A.II.5.1. UNRESTRICTED CASH	505000	1.541.765,02
A.II.5.2. RESTRICTED CASH	506000	
A.II.5.2.1. OTHER FINES - CURRENT ACCOUNTS	506100	0,00
TOTAL - A.II.5.2. RESTRICTED CASH	506000	0,00
TOTAL - A.II.5. CASH AND CASH EQUIVALENTS	500000	1.541.765,02
TOTAL -A.II. CURRENT ASSETS	222222	1.703.881,65
TOTAL - ASSETS	222220	78.231.422,50
 LIABILITIES	 111110	
P.I. NET ASSETS/LIABILITIES	111111	
P.I.1. RESERVES	100000	
P.I.1.1. FAIR VALUE RESERVES	102100	0,00
P.I.1.2. OTHER RESERVES	102200	0,00
TOTAL - P.I.1. RESERVES	100000	0,00
P.I.2. ACCUMULATED SURPLUS/ DEFICIT	140000	-5.930.325,31
P.I.3. ECONOMIC RESULT OF THE YEAR Profit (-) and Loss (+)	141000	-2.304.303,25
TOTAL - P.I. NET ASSETS/LIABILITIES	111111	-8.234.628,56
P.II. NON CURRENT LIABILITIES	111112	
P.II.1. Employee Benefits	161000	0,00
P.II.2. LONG-TERM PROVISIONS	163000	
Long Term Provisions - Legal Cases	163100	0,00
Long Term Provisions - Other	163900	0,00
TOTAL - P.II.2. LONG-TERM PROVISIONS	163000	0,00
P.II.3. LONG-TERM FINANCIAL LIABILITIES	170000	
P.II.3.2. BORROWINGS	170200	0,00
P.II.3.3. Held-for-trading Liabilities	170300	0,00
TOTAL - P.II.3. LONG-TERM FINANCIAL LIABILITIES	170000	0,00
P.II.4. OTHER LONG-TERM LIABILITIES	172000	
P.II.4.1. OTHER	172100	
Finance Lease	172110	-65.051.695,33
Other	172190	0,00
TOTAL -P.II.4.1. OTHER	172100	-65.051.695,33
P.II.4.2. CONSOLIDATED EU ENTITIES	172009	
LT PF received from consolidated entities	172019	0,00
Other LT liabilities from consolidated EU entities	172029	0,00
TOTAL - P.II.4.2. CONSOLIDATED EU ENTITIES	172009	0,00
TOTAL - P.II.4. OTHER LONG-TERM LIABILITIES	172000	-65.051.695,33
TOTAL - P.II. NON CURRENT LIABILITIES	111112	-65.051.695,33
P.III. CURRENT LIABILITIES	111113	
P.III.2. SHORT-TERM PROVISIONS	483000	
Short Term Provisions - Legal Cases	483100	0,00
Short Term Provisions - Other	483900	-477.032,72
TOTAL - P.III.2. SHORT-TERM PROVISIONS	483000	-477.032,72
P.III.3. SHORT-TERM FINANCIAL LIABILITIES	430000	
P.III.3.1. BORROWINGS FALLING DUE 1 YEAR	431000	0,00

P.III.3.2. Held-for-trading Liab. due <1 y	432000	0,00
P.III.3.3. Other current finan. liabilities	433000	0,00
TOTAL - P.III.3. SHORT-TERM FINANCIAL LIABILITIES	430000	0,00
P.III.4. ACCOUNTS PAYABLE	440000	
P.III.4.1. CURRENT PAYABLES	440001	
P.III.4.1.1. CURRENT PAYABLES	441000	
P.III.4.1.2. CP VENDORS	441100	-1.090.299,66
P.III.4.1.3. CP MEMBER STATES	441200	0,00
P.III.4.1.4. CP EFTA	441300	0,00
P.III.4.1.7. CP THIRD STATES	441600	0,00
P.III.4.1.8. CP OTHER	441700	-798.393,86
P.III.4.1.9. CP WITH CONSOLIDATED EU ENTITIES	441009	-115.325,00
TOTAL - P.III.4.1.1. CURRENT PAYABLES	441000	-2.004.018,52
P.III.4.1.2. LT LIABILITIES DUE 1 YEAR	442000	
P.III.4.1.2.1. LEASING	442010	-2.463.695,07
P.III.4.1.2.4. OTHER	442090	0,00
TOTAL - P.III.4.1.2. LT LIABILITIES DUE 1 YEAR	442000	-2.463.695,07
P.III.4.1.3. SUNDRY PAYABLES	443000	0,00
TOTAL - P.III.4.1. CURRENT PAYABLES	440001	-4.467.713,59
P.III.4.2. OTHER ACCOUNTS PAYABLES	491000	
Accrued charges	491010	-352,30
Deferred income	491011	0,00
Other passive accruals & deferrals	491012	0,00
Accrued charges with consolidated EU entities	491090	0,00
Deferred income with consolidated EU entities	491091	0,00
TOTAL - P.III.4.2. OTHER ACCOUNTS PAYABLES	491000	-352,30
P.III.4.3. CONSOLIDATED EC ACCOUNTS PAYABLES	440009	
Prefinancing received from consolidated EU entities	440019	0,00
TOTAL - P.III.4.3. CONSOLIDATED EC ACCOUNTS PAYABLES	440009	0,00
TOTAL - P.III.4. ACCOUNTS PAYABLE	440000	-4.468.065,89
TOTAL - P.III. CURRENT LIABILITIES	111113	-4.945.098,61
TOTAL - LIABILITIES	111110	-78.231.422,50

Contingent Assets and Liabilities and other significant disclosures

Off balance sheet Items	Consolidation accounts (FS items)	Reporting period (- for credit; + for debit)
OFF BALANCE SHEET ACCOUNTS	900000	
OB.1. CONTINGENT ASSETS	901000	
OB.1.1. CONTINGENT ASSETS GUARANTEES RECEIVED	901100	
Guarantees for Prefinancing	901120	0,00
Guarantees for Performance	901180	0,00
Other Guarantees	901190	0,00
TOTAL - OB.1.1. CONTINGENT ASSETS GUARANTEES RECEIVED	901100	0,00
OB.1.4. OTHER CONTINGENT ASSETS	901900	0,00
TOTAL - OB.1. CONTINGENT ASSETS	901000	0,00
OB.2. CONTINGENT LIABILITIES	902000	
OB.2.1. CONTINGENT LIABILITIES GUARANTEES GIVEN	902100	0,00
OB.2.4. OTHER CONTINGENT LIABILITIES	902800	0,00
OB.2.4. AMOUNTS RELATING TO LEGAL CASES	902900	0,00
TOTAL - OB.2. CONTINGENT LIABILITIES	902000	0,00

OB.3.2. RAL-COMM. AGAINST APPROPRIATION NOT YET CONSUMED	904200	-7.047.408,75
OB.3.3. SIGNIFICANT LEGAL COMMITMENTS	904300	
OB.3.3.7. Other contractual commitments	904370	-2.753.802,17
TOTAL - OB.3.3. SIGNIFICANT LEGAL COMMITMENTS	904300	-2.753.802,17
OB.3.5. OPERATING LEASE COMMITMENTS	904500	-8.302.007,19
OB.3. OTHER SIGNIFICANT DISCLOSURES	904000	-18.103.218,11
OB.4. BALANCING ACCOUNTS (counterpart of contingencies & other disclosures)	909000	0,00
TOTAL - OFF BALANCE SHEET ACCOUNTS	900000	-18.103.218,11

4. Statement of Changes in Net assets

Net assets	Reserves		Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2012	0,00	0,00	8.474.389,70	-2.544.064,39	5.930.325,31
Changes in accounting policies 1)	0,00	0,00	0,00	0,00	0,00
Balance as of 1 January 2013	0,00	0,00	8.474.389,70	-2.544.064,39	5.930.325,31
Other 2)	0,00	0,00	0,00	0,00	0,00
Fair value movements					0,00
Movement in Guarantee Fund reserve					0,00
Allocation of the Economic Result of Previous Year			-2.544.064,39	2.544.064,39	0,00
Amounts credited to Member States					0,00
Economic result of the year	0,00	0,00		2.304.303,25	2.304.303,25
Balance as of 31 December 2013	0,00	0,00	5.930.325,31	2.304.303,25	8.234.628,56
Account	102100	102200	140000	141000	

1) Only entities which are consolidated for the first time this year AND which have not adapted their accounts to accrual accounting before can use this line.

2) Please, specify 'Other'	Reserves		Acc. Surplus / Deficit	Eco. result of the year	Net assets (total)
	Fair value reserve	Other reserves			
None.	0,00	0,00	0,00	0,00	0,00
	0,00	0,00	0,00	0,00	0,00
	0,00	0,00	0,00	0,00	0,00
	0,00	0,00	0,00	0,00	0,00
Total Other	0,00	0,00	0,00	0,00	0,00

Trading Partner	Description	PA or PC	Funds transferred from the Commission to other Institutions	Administrative revenue from consolidated entities	Oper revenue with consolidated EU entities - EC subsidy	Oper revenue with consolidated EU entities - Other revenue	Financial oper revenue with consolidated EU entities	Land and building expenses with consolidated entities	Staff expenses with other consolidated entities	Other administrative expenses with consolidated entities	Other operational expenses with consolidated entities
TP			706199 Y	744919 Y	745919 Y	745929 Y	750919 Y	611109 Y	620109 Y	611919 Y	608919 Y
Validation with FS in Trial Balance											
ACER	EUROPEAN AGEI PA 32	PA ENER									
ASYL	EUROPEAN ASYL PA18	PA HOME									
AUDI	EUROPEAN COUPA90	PA INST									
AVIA	EUROPEAN AVIA PA08	PA MOVE									
BORD	FRONTEX PA18	PA HOME									
CECA	CECA in liquidation PA92	PA CECA									
CEDE	EUROPEAN CENT PA15	PA EAC									
CEPO	EUROPEAN POLI PA18	PA HOME									
CHEM	EUROPEAN CHEI PA02	PA ENTR									
COJU	COURT OF JUSTI PA90	PA INST									
CONS	COUNCIL OF THE PA90	PA INST									
DATA	EUROPEAN DATI PA90	PA INST									
DISE	EUROPEAN CENT PA17	PA SANCO									
DRUG	EUROPEAN MON PA18	PA HOME									
EBAL	EUROPEAN BAN PA12	PA MARKT									
EEAS	EUROPEAN EXTE PA90	PA INST									
EIOP	EUROPEAN INSU PA12	PA MARKT									
ENVI	EUROPEAN ENVI PA07	PA ENV-CLIM									
EPOL	EUROPEAN POLI PA18	PA HOME									
ESMA	EUROPEAN SECL PA12	PA MARKT									
FISH	COMMUNITY FISH PA11	PA MARE									
FOOD	EUROPEAN FOOD PA17	PA SANCO									
GEND	EUROPEAN INST PA33	PA JUSTICE									
GNSS	EUROPEAN GNSS PA02	PA ENTR									
ITRE	FUSION FOR ENER PA08	PA RTD									
JUST	EUROJUST PA33	PA JUSTICE									
LISA	EU-LISA PA18	PA HOME									
MARI	EUROPEAN MARI PA08	PA MOVE									
MARQ	OFFICE FOR HAR PA12	PA MARKT									
MEDI	THE EUROPEAN IPA17	PA SANCO									
NETW	EUROPEAN NETV PA09	PA CNECT									
OBER	OFFICE FOR BER PA09	PA CNECT									
OMBU	EUROPEAN OMB PA90	PA INST									
PARL	EUROPEAN PARL PA90	PA INST		70.228,00 Y						2.114.086,73 Y	
RACI	EUROPEAN MON PA33	PA JUSTICE									
RAIL	EUROPEAN RAIL PA06	PA MOVE									
REGI	COMMITTEE OF 1 PA90	PA INST									
SAFE	EUROPEAN AGEI PA04	PA EMPL									
SOCI	EUROPEAN ECOI PA90	PA INST		2.345.401,35 Y						3.423.247,15 Y	
TECH	EUROPEAN INST PA15	PA EAC									
TRAD	TRANSLATION CIPA31	PA LANGUAGE								19.513,09 Y	
TRAI	EUROPEAN TRAI PA15	PA EAC									
VEGE	COMMUNITY PLA PA17	PA SANCO									
WORK	EUROPEAN FOUT PA04	PA EMPL									
XEDU	EXECUTIVE AGEI PA15	PA EAC									
XENE	EXECUTIVE AGEI PA 32	PA ENER									
XERC	EUROPEAN RESE PA08	PA RTD									
XREA	RESEARCH EXEC PA08	PA RTD									
XSAN	EXECUTIVE AGEI PA17	PA SANCO									
XTRA	EXECUTIVE AGEI PA06	PA MOVE									
ARTE	ARTEMIS JU PA08	PA CNECT									
CSKY	CLEAN SKY JU PA08	PA RTD									
ENIA	ENIAC JU PA08	PA CNECT									
FUEL	FCN JU PA08	PA RTD									
IMIN	INNOVATIVE MEDE PA08	PA RTD									
ITRI	ITER organization (SI PA08	PA RTD									
SESA	SESAR Joint Undert PA08	PA TREN									
New1	Extra entity Not to be used										
COMM	Total COMM Profit Center		77.600.000,00	598,00	0,00	0,00	0,00	0,00	0,00	3.152.942,16	0,00
COMM	DG ECFIN 200										
COMM	DG COMP 400										
COMM	DG EMPL 500										
COMM	DG AGRI 600										
COMM	DG MOVE 700										
COMM	DG HR 900										
COMM	DG ENV 1100									91.820,67 Y	
COMM	DG RTD 1200										
COMM	DG INF SO 1300										
COMM	DG MARE 1400										
COMM	DG MARKT 1500										
COMM	DG REGIO 1600										
COMM	DG BUDG 1900		77.800.000,00 Y							95.000,00 Y	
COMM	DG TAXUD 2100										
COMM	DG IAS 2500										
COMM	DG ENER 2700										
COMM	DG SG 3100										
COMM	DG SJ 3200										
COMM	DG ESTAT 3400										
COMM	DG SCIC 3800										
COMM	DG OIB 3900			598,00 Y						1.946.596,40 Y	
COMM	DG PMO 4000									495.239,47 Y	
COMM	DG OIL 4100									79.397,89 Y	
COMM	DG EPSO 4200										
COMM	DG OP 4300										
COMM	DG DGT 4700									225.489,25 Y	
COMM	DG BEPA 4800									19.463,61 Y	
COMM	DG DIGIT 5000										
COMM	DG ECHO 5100									109.932,87 Y	
COMM	DG JRC 5300										
COMM	DG DEVCO 5500										
COMM	DG OLAF 5700										
COMM	DG FPIS 5900										
COMM	DG CAB 6000										
COMM	DG COMM 6100										
COMM	DG ENTR 6200										
COMM	DG EAC 6300										
COMM	DG SANCO 6400										
COMM	DG HOME 6500										
COMM	DG RELEX 6600										
COMM	DG TRADE 6700										
COMM	DG DEV 6800										
COMM	DG ELARG 6900										
COMM	RESTAURANT (7100										
COMM	DG JUST 7800										
COMM	DG CLIMA 8700										
COMM	other										
TOTAL	all entities		77.800.000,00	2.416.227,35	0,00	0,00	0,00	0,00	0,00	8.710.121,65	0,00

Recorded cut-off amounts relate normally only to pre-closing between the Commission and AGENCIES (subsidiary and operational programmes) and only those amounts falling in the R-table after they have been confirmed with the DG in question.

0 0 0 0

TP or DG

[illegible]

E1 - Exchange / Non exchange Revenues

	2013	Operating revenue		
		with non-consolidated entities	with consolidated entities	Total
S7771x	Non exchange revenue	5.802.447,81	80.016.227,35	85.818.675,16
S7772x	Exchange revenue	0,00	0,00	0,00
	Total	5.802.447,81	80.016.227,35	85.818.675,16

S777x0

S777x9

(2) Amounts in 745919 are only 'non exchange revenue'

E2 - Operating Lease 31.12.2013

Accounts	Description	Charges paid during the year	Charges still to be paid			Total charges to be paid
			<1yr	1-5 yrs	>5 yrs	
		A	B	C	D	E=B+C+D
	IT materials and other equipments	110.394,28	117.327,04	466.318,06	119.579,51	703.224,61
	Buildings	1.453.696,00	1.447.387,16	5.789.548,63	361.846,78	7.598.782,57
	Total	1.564.090,28	1.564.714,20	6.255.866,69	481.426,30	8.302.007,19

(A) : Including Operating Lease with COMM (DGs OIB, OIL,...)

Accounts	Description	Charges paid during the year	Charges still to be paid			Total charges to be paid
			<1yr	1-5 yrs	>5 yrs	
		A	B	C	D	E=B+C+D
	IT materials and other equipments	0,00	0,00	0,00	0,00	0,00
	Buildings	1.453.696,00	1.447.387,16	5.789.548,63	361.846,78	7.598.782,57
	Total	1.453.696,00	1.447.387,16	5.789.548,63	361.846,78	7.598.782,57

(B) : Including Operating Lease with other consolidated entity 1 : (ex: AVIA)

Accounts	Description	Charges paid during the year	Charges still to be paid			Total charges to be paid
			<1yr	1-5 yrs	>5 yrs	
		A	B	C	D	E=B+C+D
	IT materials and other equipments	0,00	0,00	0,00	0,00	0,00
	Buildings	0,00	0,00	0,00	0,00	0,00
	Total	0,00	0,00	0,00	0,00	0,00

(B) : Including Operating Lease with other consolidated entity 2 : (ex: PARL)

Accounts	Description	Charges paid during the year	Charges still to be paid			Total charges to be paid
			<1yr	1-5 yrs	>5 yrs	
		A	B	C	D	E=B+C+D
	IT materials and other equipments	0,00	0,00	0,00	0,00	0,00
	Buildings	0,00	0,00	0,00	0,00	0,00
	Total	0,00	0,00	0,00	0,00	0,00

A1 - Intangible assets

Please observe the sign +/-

None.

None.

	Not capitalised cost	Research cost	Not capitalised development cost =
Cost of the year		0,00	0,00

* Including yearly amortization on the capitalised Intangible Internally generated

A2 - Property, plant and equipment PPE

2013	Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other fixtures and fittings	Tangible assets under Finance lease	Tangible assets under construction	Total
Gross carrying amounts 01.01.2013	0,00	0,00	545.203,15	2.567.581,22	1.291.998,65	510.567,87	103.756.793,29	0,00	108.674.124,18
Additions	+	0,00	0,00	250.874,03	88.669,96	35.927,41	0,00	0,00	415.471,40
Disposals	-	0,00	0,00	-86.925,31	-56.096,62	-2.727,59	0,00	0,00	-148.752,52
Transfer between headings	+/	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other changes (1)	+/	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Gross carrying amounts 31.12.2013	0,00	0,00	545.203,15	2.769.509,94	1.322.568,99	543.767,89	103.756.793,29	0,00	108.939.843,06
Accumulated amortization and impairment 01.01.2013	-	0,00	-525.592,41	-1.836.916,40	-493.159,62	-378.112,17	-25.699.097,88	0,00	-28.132.698,48
Depreciation	-	0,00	-5.670,47	-439.739,11	-141.842,96	-41.829,86	-2.877.639,09	0,00	-3.506.721,51
Write-back of depreciation	+	0,00	0,00	86.407,81	57.637,98	1.030,65	0,00	0,00	147.076,44
Disposals	-	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Impairment (1)	-	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Write-back of impairment	+	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Transfer between headings	+/	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other changes (1)	+/	0,00	0,00	40.277,23	53.203,50	-39.186,56	0,00	0,00	0,00
Accumulated amortization and impairment 31.12.2013	0,00	0,00	-490.895,66	-2.135.044,20	-831.658,79	-458.097,93	-28.576.848,97	0,00	-32.492.343,55
Net carrying amounts 31.12.2013	0,00	0,00	54.307,49	634.465,74	490.910,20	85.669,76	75.182.146,32	0,00	76.447.489,51
Accounts	22010	22100	23000	24100	24000	24200	25000	24400	20000
	0,00								

(1) Please, give details on Other changes and Impairment	Gross amount	Amortization & Impairment	Net amount
			0,00
			0,00
			0,00
			0,00
Total	0,00	0,00	0,00

In case of material transfert of PPE received/transferred from/to another consolidated entity, please fill in the following table.

2013	Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other fixtures and fittings	Tangible assets under Finance lease	Tangible assets under construction	Total
Gross amount									
Additions	+								0,00
Disposals	-								0,00
Other changes	+/								0,00
Total Gross amount	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Amortization									0,00
Disposals	+								0,00
Other changes	+/								0,00
Total amortization	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Net amount transferred	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Counterpart account in the package (ex: 744319)									
Trading Partner (ex: PARL)									

A3 - Tangible assets under Finance lease

Account	Description	Cumulative Charges paid				Charges to be paid ¹⁾								Total value assets (C')	Acquisition Value of work	Asset Gross Value (A+C+E)	Depreciation (-)	Impairment (-)	Net Carrying Amount 31.12.2013 (A+C-E+F+G)
		<1yr		1-5 yrs		>5 yrs		Total											
		C'	I'	C'	I'	C'	I'	C'	I'	C'	I'								
	Land and Buildings	30.243.402,89	59.510.190,01	2.463.895,07	3.500.766,90	14.889.232,73	15.182.055,08	50.162.442,80	14.409.890,23	67.515.390,40	33.062.514,80	103.758.793,29	0,00	103.758.793,29	-28.576.846,97	0,00	75.182.146,32		
	Plant and Equipment	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
	Computer Hardware	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
	Furniture and Vehicles	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
280003	Total 31.12.2013	30.243.402,89	59.510.190,01	2.463.895,07	3.500.766,90	14.889.232,73	15.182.055,08	50.162.442,80	14.409.890,23	67.515.390,40	33.062.514,80	103.758.793,29	0,00	103.758.793,29	-28.576.846,97	0,00	75.182.146,32		

¹⁾ C= Capital

Comments on specific finance lease contracts

None.

A4 - Exchange / Non exchange receivables

	Trial balance	Long-term receivables	
		total	Non Exchange
292000			
range			
292009	0,00	0,00	0,00
LT receivables with consolidated EU entities		0,00	0,00
		S2922x S2921x	

400000	Short-term receivables				
401000	Current receivables		3.674,00	228.667,63	3.674,00
401100	Customers		1.798,29	0,00	3.674,00
401200	Member States		1.875,71	0,00	1.798,29
401300	EFTA		0,00	0,00	1.875,71
401600	Third States		0,00	0,00	0,00
401700	Other current receivables (1)		0,00	0,00	0,00
420300	Term Deposits between 3 months & 1 year		0,00	0,00	0,00
420900	LT receivables falling due within a year		0,00	0,00	0,00
410900	Sundry receivables		67.888,95	67.888,95	0,00
490000	Other		90.550,68	90.550,68	0,00
490010	Accrued income		3.090,51	3.090,51	0,00
490011	Deferred charges		17.232,17	17.232,17	0,00
490012	Other active accruals & deferrals		0,00	0,00	0,00
490090	Accrued income with consolidated EU entities		0,00	0,00	0,00
490091	Deferred charges with consolidated EU entities		0,00	0,00	0,00
401009	ST receivables with EU entities		70.228,00	70.228,00	0,00

Split as exchange and/or non exchange receivables for all categories of existing ST receivables

	Short-term receivables	
	Exchange	Non Exchange
total eliminated receivables with consol.entities	70.228,00	0,00
total other receivables	158.439,63	3.674,00
		S4002x S4001x

In a non-exchange transaction, an entity receives (gives) value from (to) another entity without directly giving (receiving) approximately equal value in exchange.

Examples - exchange receivables : receivables from fees, term deposits, staff in most cases, bank interests, selling of assets

- non exchange receivables : receivables to recover given prefinancing, VAT to be recovered, foreign exchange differences

L1 - Employee benefits (long-term)

Account	Amount 31.12.2012	Changes in provisions	Unused amounts reversed	Amounts used	Amount 31.12.2013
	(+)	(+/-)	(-)	(-)	
161000 Pensions	0,00	0,00		0,00	0,00

L2 - Long-term provisions for risks and liabilities

Accounts	Description	Amount 31.12.2012	Additional provisions	Unused amounts reversed	Amounts used	Transfer to short-term	Present value adjustments (discount **)	Other	Amount 31.12.2013
		(+)	(+)	(-)	(-)	(-)	(+/-)	(+/-)	
	Legal cases	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other *	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
163000	Total	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

* Please specify "Other":	Amount 31.12.2012	Additional provisions	Unused amounts reversed	Amounts used	Transfer to short-term	Present value adjustments (discount **)	Other	Amount 31.12.2013
None.	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

** Please specify the calculation (reasons for the provision calculation method e.g. discount rate...)

None.

L3 - Short-term provisions for risks and charges

Accounts	Description	Amount 31.12.2012	Additional provisions	Unused amounts reversed	Amounts used	Transfer from long-term	Other	Amount 31.12.2013
	Legal cases	(+)	(+)	(-)	(-)	(+)	(+/-)	
	Other *	0,00	0,00	0,00	0,00	0,00	0,00	0,00
		1.745.402,23	-1.268.369,51	0,00	0,00	0,00	0,00	477.032,72
483000	Total	1.745.402,23	-1.268.369,51	0,00	0,00	0,00	0,00	477.032,72

Accounts	Description	Amount 31.12.2012	Additional provisions	Unused amounts reversed	Amounts used	Transfer from long-term	Other	Amount 31.12.2013
	* Please specify "Other":							
	Refused salary indexation 2011	1.320.960,53	-1.320.960,53	0,00	0,00	0,00	0,00	0,00
	Refused salary indexation 2012	424.441,70	52.591,02	0,00	0,00	0,00	0,00	477.032,72
		0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total	1.745.402,23	-1.268.369,51	0,00	0,00	0,00	0,00	477.032,72
	** from 2008, untaken annual leave have to be filled in as accrued charges.			0,00	0,00	0,00	0,00	0,00
				0,00	0,00	0,00	0,00	477.032,72

O- Details on Contingencies and Other Significant Disclosures

Services in kind	Estimated amount for the year :	Services in kind offered until when ?
Please, indicate the services in kind, according to EU accounting rule n° 17, received by your Entity Ex: free use of the office Building during the year offered by the host State	2013	31/12/2014
None.	1.000.000,00	None.
	0,00	
	0,00	
	0,00	
	0,00	
TOTAL	0,00	

Please specify "Contractual commitments (for which budget commitments have not yet been made)": Make sure to consider only commitments up to the earliest date when it is possible to end the contract. Possible penalty payments have to be taken into consideration	31.12.2013
Trial balance (FS 904370)	-2.753.802,17
Maintenance contract	1.033.574,05
Cleaning contract	161.302,50
Security contract	1.558.925,62
None.	0,00
	0,00
	0,00
Total	2.753.802,17
Difference	0,00

Please indicate if any Other Signif. Disc. concern other consolidated EU entities. If yes, please specify:	31.12.2013	TP (ex. PARL)
Type of Other Significant Disclosure and trading partner of the concerned entity (ex: PARL)		
Trial balance (FS 904500)	-8.302.007,19	
Operating lease with consolidated entity	7.598.782,57	
Operating lease with consolidated entity	0,00	
Operating lease with consolidated entity	0,00	
None.	0,00	0
	0,00	0
Total	7.598.782,57	

Please indicate if any Conting. Liability concerns other consolidated EU entities. If yes, please specify:	31.12.2013	TP (ex. PARL)
Type of Contingent Liability and trading partner of the concerned entity (ex: PARL)		
Other Contingent liabilities (902800)	0,00	
None.	0,00	0,00
	0,00	0,00
	0,00	0,00
Total	0,00	

M2 - ADJUSTMENTS FOR CONSOLIDATION PACKAGE

Please contact DG Budget C2 in case of difference between your reporting package and your individual statements!

The consolidation reporting package has to be based on exactly the same accounting data than the individual financial statements of an EC entity. Redclassification of accounts and/or a more detailed structure of the individual financial statements are of course possible in order to take into consideration the specificities of each EC entity. Nevertheless, the accounting treatment of the underlying business transactions remains the same.

Only in very exceptional cases the accounting treatment of specific transactions could differ between the consolidation reporting package and the individual financial statements of an EC entity. In this case, the difference appears in the column "Difference" and needs to be explained with a posting in the A/B-table below.

Consolidation account	BALANCE SHEET as of 31.12.2013			
	Reporting package	Individual statements	Difference	adjustment N° (*)
I. NON CURRENT ASSETS	76.537.540,85	76.537.540,85	0,00	0,00
210000 Intangible fixed assets	80.041,34	80.041,34	0,00	0,00
220000 Tangible fixed assets	76.447.499,51	76.447.499,51	0,00	0,00
230000 Non current financial assets	0,00	0,00	0,00	0,00
240000 Long-term pre-financing	0,00	0,00	0,00	0,00
250000 Long-term receivables	0,00	0,00	0,00	0,00
II. CURRENT ASSETS	1.703.881,65	1.703.881,65	0,00	0,00
310000 Stocks	0,00	0,00	0,00	0,00
320000 Short-term pre-financing	0,00	0,00	0,00	0,00
330000 Current financial assets	0,00	0,00	0,00	0,00
340000 Current receivables and recoverables	162.116,63	162.116,63	0,00	0,00
350000 Cash and cash equivalents	1.541.765,02	1.541.765,02	0,00	0,00
TOTAL ASSETS	78.231.422,50	78.231.422,50	0,00	0,00
III. NON-CURRENT LIABILITIES	65.051.895,33	65.051.895,33	0,00	0,00
161000 Employee benefits	0,00	0,00	0,00	0,00
162000 Provisions for risks and charges	0,00	0,00	0,00	0,00
170000 Financial liabilities	0,00	0,00	0,00	0,00
180000 Other long-term liabilities	65.051.895,33	65.051.895,33	0,00	0,00
IV. CURRENT LIABILITIES	4.945.095,61	4.945.095,61	0,00	0,00
410000 Provisions for risks and charges	477.032,72	477.032,72	0,00	0,00
420000 Financial liabilities	0,00	0,00	0,00	0,00
430000 Accounts payable	4.468.062,89	4.468.062,89	0,00	0,00
TOTAL LIABILITIES	69.996.990,94	69.996.990,94	0,00	0,00
V. NET ASSETS/LIABILITIES	8.234.431,56	8.234.431,56	0,00	0,00
190000 Reserves	8.234.431,56	8.234.431,56	0,00	0,00
191000 Accumulated result	0,00	0,00	0,00	0,00
192000 Provisions (long-term)	0,00	0,00	0,00	0,00
193000 Other reserves	8.234.431,56	8.234.431,56	0,00	0,00
TOTAL NET ASSETS/LIABILITIES	8.234.431,56	8.234.431,56	0,00	0,00

Consolidation account	STATEMENT OF FINANCIAL PERFORMANCE 2013			
	Reporting package	Individual statements	Difference	adjustment N° (*)
717777 TOTAL OPERATING REVENUE	85.818.575,16	85.818.575,16	0,00	0,00
810000 Administrative expenses	78.360.489,87	78.360.489,87	0,00	0,00
820000 Operational expenses	0,00	0,00	0,00	0,00
TOTAL OPERATING EXPENSES	78.360.489,87	78.360.489,87	0,00	0,00
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	7.458.085,29	7.458.085,29	0,00	0,00
730000 Financial revenue	4.030,02	4.030,02	0,00	0,00
740000 Financial expenses	0,00	0,00	0,00	0,00
750000 Movement in pensions	5.157.972,06	5.157.972,06	0,00	0,00
SURPLUS/(DEFICIT) FROM NON OPERATING ACTIVITIES	-5.153.862,04	-5.153.862,04	0,00	0,00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0,00	0,00	0,00	0,00
ECONOMIC RESULT OF THE YEAR	2.304.303,25	2.304.303,25	0,00	0,00

(*) In the Adjustment N° column, please indicate N° of your posting mentioned in the A/B-table below

Consolidation account	SIGNIFICANT DISCLOSURES FIGURES 2013			
	Reporting package	Individual statements	Difference	adjustment N° (*)
901000 Total Contingent Assets	0,00	0,00	0,00	0,00
902000 Total Contingent Liabilities	0,00	0,00	0,00	0,00
904000 Total other significant disclosures	18.103.216,11	18.103.216,11	0,00	0,00

A. Carry forward of M2 adjustments from year 2012

Please fill in the M2 adjustments from last year carried forward. It's a copy of your M2 table from last with the exception of account 140000 instead of 6/7 accounts.

Carry forward n°	Account of consolidation package	Description account	DB	CR	Description
Example 1	401010	accrued charges	123 456,00		Reversal of accrued expenses with consolidated entities - Invoices still to be received from the Centre de Traduction
1	140000	accrued surplus/deficit from previous years	123 456,00		Reversal of accrued expenses with consolidated entities - Invoices still to be received from the Centre de Traduction
2					
3					
4					
5					

B. Adjustments of year 2013

Please fill in the M2 adjustments for this year in table B. An adjustment of this year could be a reversal of an adjustment from last year (see example 1) or a completely new transaction of this year that caused a difference between the consolidation reporting package and the individual financial statements of an EC entity (see example 2 concerning a payment from Commission being in transfer at year end that has not been booked in the individual financial statements of the EC entity). Please note that the reversal of the next year transaction must be made against an account with third parties in order to avoid any influence on the accounts in the R inter-entity table.

Adjustment n°	Account of consolidation package	Description account	DB	CR	Description
Example 1	611010	Other administrative expenses	123 456,00		Reversal of M2 transaction from last year (No 1)
	401010	accrued charges		123 456,00	Reversal of M2 transaction from last year (No 1)
Example 2	505000	Cash in Transit	300 000,00		Payment from COMAD in transfer at year end and is not booked in the individual financial statements of the EC entity
	400000	Short term receivables - consolidated entities		300 000,00	Payment from COMAD in transfer at year end and is not booked in the individual financial statements of the EC entity
1					
2					
3					
4					
5					
6					
7					

M3 - EVENTS AFTER BALANCE SHEET DATE

Subsequent events are defined as events which occur between the year-end 31.12.2013 and the date on which the accounts are issued

Two types of event can be identified:

- Subsequent events relating to an **existing situation** at year-end need to be reflected in the annual accounts, for example, the value of a provision can be adjusted should new information come to light in the 3 month period January to March for the provisional closure, extended to July for the final closure. Similarly a completely new provision may be required if information not previously known about a situation existing at 31 December becomes available in this period.
- If the subsequent event is "new", i.e. does **not concern a situation already existing** at 31 December no accounting entry is necessary, but it should be mentioned if the amount is significant (indication of the nature of the event, estimate of the financial effect or indication of impossibility of carrying out the estimate).

Description	
	<p>Regulation (EU) No 423/2014 of the European Parliament and of the Council of 16 April 2014 adjusting with effect from 1 July 2012 the remuneration and pensions of officials and other servants of the European Union and the correction coefficients applied thereto</p> <p>Provision for salaries adaptations was adapted accordingly.</p>

M4 - RELATED PARTIES DISCLOSURES

Please indicate the highest staff grade of your entity, the number of persons in this grade and the loans at preferential rates received by these persons from your entity or any other EU consolidated entity. This doesn't include advances on salaries or the repayment of sickness fund overpayments.

Highest grade description	Grade	Number of persons of this grade	Loans to related parties	
			Nominal amount	Remaining open amount as of 31/12
ex: Director, Deputy director,...	ex: A16	2	50.000,00	7.000,00
Secretary General	AD16	1	0,00	0,00

M5 - AMORTISATION/DEPRECIATION

Please indicate in column B the depreciation rate used by your Institution/Agency.

Asset type	A Depreciation rate, consolidation manual entity	B Depreciation rate used by reporting entity	C Comments if differs from the Common rates (see column A)
<u>Intangible assets</u>			
Software for personal computers and servers	25%	25,0%	N/A
Other intangible fixed assets	25%		
<u>Tangible assets</u>			
<u>Land</u>			
<u>Buildings</u>			
<u>Plant and equipment</u>			
Scientific and laboratory equipment	25%	25,0%	N/A
Tools for industry and workshops	12,5%	12,5%	N/A
Lifting and mechanical handling equipment for public works, prospecting and mining	12,5%	12,5%	N/A
Control and transmission devices, motors, compression, vacuum and pumping equipment	12,5%	12,5%	N/A
Equipment for the supply and treatment of electric power	12,5%, 25%	12,5%, 25%	N/A
Specific electric equipment	25%	25,0%	N/A
<u>Furniture and vehicles</u>			
Office, laboratory and workshop furniture	10%	10,0%	N/A
Electrical office equipment, printing and mailing equipment	25%	25,0%	N/A
Printshop and postroom equipment	12,5%	12,5%	N/A
Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school	12,5%	12,5%	N/A
Motorised outdoor equipment	25%	25,0%	N/A
Specific furniture and equipment for schools, crèches and childcare centres	25%	25,0%	N/A
Furniture for restaurant/café/bar area	10%, 12,5%	10%, 12,5%	N/A
Cash registers and card acceptor devices	25%	25,0%	N/A
Antiques, artistic works, collectors' items	0%	0,0%	N/A
Transport equipment (vehicles and accessories)	25%	25,0%	N/A
<u>Computer hardware</u>			
Computers, servers, accessories, data transfer equipment, printers, screens	25%	25,0%	N/A
Copying equipment, digitising and scanning equipment	25%	25,0%	N/A
<u>Other fixtures and fittings</u>			
Telecommunications equipment	25%	25,0%	N/A
Audiovisual equipment	25%	25,0%	N/A
Computer, scientific and general books, documentation			
Computer books, CDs, DVDs	33%	33,0%	N/A
Scientific books, general books, CDs, DVDs	25%	25,0%	N/A
Health, safety and protective equipment, medical equipment, fire-fighting equipment, equipment for surveillance and security services	12,5%	12,5%	N/A
Medical and nursing equipment	25%	25,0%	N/A
other	10%	10,0%	N/A
<u>Tangible fixed assets under construction</u>	0%	0,0%	N/A

M6 - Reconciliation of the accrual based result with the budget result

Economic result (+ for surplus and - for deficit) of the consolidation reporting package including table M2		sign +/-	amount
Adjustment for accrual items (items not in the budgetary result but included in the economic result)			
A	Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-4.407.737,23
B	Adjustments for Accrual Cut-off (cut-off 31.12.N)	+	2.242.140,95
C	Amount from liaison account with Commission booked in the Economic Outcome Account	-	-77.600.000,00
D	Unpaid invoices at year end but booked in charges (class 6)	+	-498.090,72
E	Depreciation of intangible and tangible assets (1)	+	3.570.269,42
F	Provisions (1)	+	0,00
G	Value reductions (1)	+	3.804,62
H	Recovery Orders issued in 2013 in class 7 and not yet cashed	-	-58.950,12
I/a	Pre-financing given in previous year and cleared in the year	+	0,00
I/b	Pre-financing received in previous year and cleared in the year	-	0,00
J	Payments made from carry over of payment appropriations	+	6.772.805,23
K	Other *)	+/-	0,00
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)			
M	Asset acquisitions (less unpaid amounts)	-	-466.173,36
N	New pre-financing paid in the year 2013 and remaining open as at 31.12.2013	-	0,00
O	New pre-financing received in the year 2013 and remaining open as at 31.12.2013	+	0,00
P	Budgetary recovery orders issued before 2013 and cashed in the year	+	0,00
Q	Budgetary recovery orders issued in 2013 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0,00
R	Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	-2.472.996,03
S	Payment appropriations carried over to 2014	-	-7.062.745,68
T	Cancellation of unused carried over payment appropriations from previous year	+	1.130.260,95
U	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0,00
V	Payments for pensions (they are budgetary payments but booked against provisions)	-	0,00
W	Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0,00
X	Other **)	+/-	0,00
Budgetary result (+ for surplus) (2)			-76.543.108,92
including amount of exchange rate differences (3)			-76.542.325,63
Delta not explained			0,00

Control of Exchange rate differences	
Trial balance	amount
745200	0,00
640000	0,00
750400	0,00
650300	783,29
Total	783,29
difference	0,00

- (1) it's the impact of the year
(2) Equals line "Balance of the outcome account for the financial year" of the budget outcome table for the Agencies
(3) if it's a gain: sign + ; if it's a loss: sign -

*) Please specify J 'Other':

None.

**) Please specify W 'Other':

None.