

EUROPEAN DATA
PROTECTION SUPERVISOR

ANNUAL ACCOUNTS OF THE EUROPEAN DATA PROTECTION SUPERVISOR

**FINANCIAL YEAR
2013**

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CERTIFICATION OF THE ACCOUNTS

The annual accounts of the European Data Protection Supervisor for the year 2013 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by myself in my capacity as the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Data Protection Supervisor in accordance with Article 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Data Protection Supervisor's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Data Protection Supervisor.

(signed)
Manfred Kraff
Accounting Officer

**EUROPEAN DATA PROTECTION
SUPERVISOR**

**PART I: FINANCIAL STATEMENTS
AND EXPLANATORY NOTES**

FINANCIAL YEAR 2013

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

BALANCE SHEET

		<i>EUR '000</i>	
	Note	31.12.2013	31.12.2012
NON-CURRENT ASSETS			
Property, plant and equipment	2.1	4	5
Intangible assets	2.2	344	305
		348	310
CURRENT ASSETS			
Receivables	2.3	165	6
TOTAL ASSETS		513	316
NON-CURRENT LIABILITIES			
Employee benefits	2.4	(3 656)	(3 209)
CURRENT LIABILITIES			
Provisions	2.5	(139)	(253)
Payables	2.6	(663)	(622)
		(802)	(875)
TOTAL LIABILITIES		(4 458)	(4 084)
NET ASSETS		(3 945)	(3 768)
Accumulated deficit		(3 768)	(2 568)
Result of the year		(177)	(1 200)
NET ASSETS		(3 945)	(3 768)

STATEMENT OF FINANCIAL PERFORMANCE

		<i>EUR '000</i>	
	Note	2013	2012
OPERATING REVENUE			
Funds transferred from the Commission	3.1	6 324	6 131
Other operating revenue		822	713
		7 146	6 844
OPERATING EXPENSES			
Administrative expenses	3.2	(6 876)	(7 121)
		(6 876)	(7 121)
SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES		270	(277)
Movement in employee benefits liability	3.3	(447)	(923)
ECONOMIC RESULT OF THE YEAR		(177)	(1 200)

CASHFLOW STATEMENT¹

	<i>EUR '000</i>	
	2013	2012
Economic result of the year	(177)	(1 200)
<u>Operating activities</u>		
Amortisation and depreciation	25	2
(Increase)/decrease in current receivables	(160)	3
Increase/(decrease) in current provisions	(114)	219
Increase/(decrease) in accounts payable	40	51
<u>Increase/(decrease) in employee benefits liability</u>	447	923
<u>Investing activities</u>		
(Increase)/decrease in intangible assets and property, plant and equipment	(63)	2
NET CASHFLOW	-	-
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the year	-	-
Cash and cash equivalents at year-end	-	-

¹ The EDPS does not have its own bank accounts. All payments are processed via the Commission's treasury system and registered on an intercompany account. At year-end, this account is regularised and the total cash transfer is reflected as funds transferred from the Commission in the statement of financial performance.

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus / (Deficit)	Economic result of the year	Total
BALANCE AS AT 31 DECEMBER 2011	(2 761)	193	(2 568)
Allocation of the economic result 2011	193	(193)	-
Economic result of the year	-	(1 200)	(1 200)
BALANCE AS AT 31 DECEMBER 2012	(2 568)	(1 200)	(3 768)
Allocation of the economic result 2012	(1 200)	1 200	-
Economic result of the year	-	(177)	(177)
BALANCE AS AT 31 DECEMBER 2013	(3 768)	(177)	(3 945)

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 LEGAL BASIS AND ACCOUNTING RULES

The accounting rules adopted by the Accounting Officer of the Commission are applied in all the Institutions and bodies of the European Union (EU) currently falling within the scope of consolidation in order to establish a uniform set of rules for accounting, valuation and presentation of the accounts with a view to harmonising the process for drawing up the financial statements and consolidation, as required by Article 152 of the Financial Regulation².

The accounts of the European Data Protection Supervisor (EDPS) comprise financial statements and budgetary accounts. These accounts are kept in euro on the basis of the calendar year (see section 1.4).

1.2 ACCOUNTING PRINCIPLES

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 2 and are the same as those described in IPSAS 1, that is: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information.

1.3 CONSOLIDATION

The accounts of the EDPS are fully consolidated in the EU's accounts.

1.4 BASIS OF PREPARATION

1.4.1 Currency and basis for conversion

The financial statements are presented in euros, which is the EU's functional and reporting currency.

Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions.

² Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 – OJ L 298, 26.10.2012, p. 1.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euros on the basis of the exchange rates applying on 31 December 2013:

Currency	31.12.2013	31.12.2012	Currency	31.12.2013	31.12.2012
BGN	1.9558	1.9558	PLN	4.1543	4.0740
CZK	27.4270	25.1510	RON	4.4710	4.4445
DKK	7.4593	7.4610	SEK	8.8591	8.5820
GBP	0.8337	0.8161	CHF	1.2276	1.2072
HUF	297.0400	292.3000	JPY	144.7200	113.6100
LVL	0.7028	0.6977	USD	1.3791	1.3194
LTL	3.4528	3.4528	HRK	7.6265	7.5575

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

1.4.2 Use of estimates

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management using the most reliable information available. Significant estimates include, but are not limited to, amounts for pensions, provisions for future charges, financial risk on accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

1.5 BALANCE SHEET

1.5.1 Intangible assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These assets are amortised over their estimated useful lives (4 years). The EDPS does not develop intangible assets internally. Costs associated with maintaining computer software programmes are recognised as expenses as incurred.

1.5.2 Property, plant and equipment

All property, plant and equipment (PPE) are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenses that are directly attributable to the acquisition or construction of the asset.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the EDPS and the cost of the item can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Land is not depreciated as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as they are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
Buildings	4%
Plant, machinery and equipment	10% to 25%
Furniture	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%
Other PPE	10% to 33%

Gains and losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed assets and are included in the statement of financial performance.

1.5.3 Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

1.5.4 Receivables

Receivables are carried at original amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the EDPS will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.5.5 Employee benefits

The European Union operates defined benefit pension plans. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date. The defined benefit obligation is calculated by actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of government bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

1.5.6 Provisions

Provisions are recognised when the EDPS has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be

required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenses expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ("expected value" method).

1.5.7 Payables

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

1.6 STATEMENT OF FINANCIAL PERFORMANCE

1.6.1 Revenue

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

1.6.2 Expense

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

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation (Financial Regulation, Staff Regulations, or other regulation) or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

2. NOTES TO THE BALANCE SHEET

NON-CURRENT ASSETS

2.1 Property, plant and equipment

These amounts refer to computer hardware and equipment.

2.2 Intangible assets

This relates to a software programme that was developed for the EDPS. The software became operational as from October 2013 and the corresponding amortisation charges have been accounted for.

2.3 Receivables

The receivables are mainly composed of deferred rental charges (debit note issued by the European Parliament related to 2014 rent), see note 2.6.

NON-CURRENT LIABILITIES

2.4 Employee benefits

This amount is the estimated pension liability, calculated using actuarial techniques, relating to the European Data Protection Supervisor and the Assistant Supervisor. The increase in the pension liability is explained by an increase in the service cost.

CURRENT LIABILITIES

2.5 Provisions

The provision amount relates primarily to the proposed adjustment of the remuneration of EU civil servants of 2011 and 2012 that was successfully contested by the Council. The decrease in the provision is in line with the new proposal presented by the Commission. The situation is expected to be resolved in 2014.

2.6 Payables

Accounts payable are mainly composed of accrued charges (EUR 378k out of EUR 663k) and rental amounts payable to EU consolidated entities (EUR 164k, see also note 2.3) The accrued charges represent costs incurred in/relating to 2013 that thus have to be included in the expenses for 2013, even though the related invoice was not received until after 31 December 2013. The most material accruals relate to non-IT services (EUR 109k), mission costs (EUR 44k) and communication/publication costs (EUR 35k). Under accrued charges, the estimated cost relating to the untaken holidays of EDPS staff is also included.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

The EDPS is funded directly by the General Budget of the EU. It incurs only staff and other administrative expenses.

3.1 OPERATING REVENUE

EUR '000

	2013	2012
Funds transferred from the Commission	6 324	6 131
<i>Other operating revenue:</i>		
Staff	635	713
PPE and intangible asset related revenue	52	-
Other	136	-
	822	713
Total operating revenue	7 146	6 844

The "other" operating revenue refers to the decrease in the provision for the proposed adjustment of EU civil servants remuneration.

3.2 OPERATING EXPENSES

EUR '000

	2013	2012
<i>Administrative expenses:</i>		
Staff expenses	4 563	4 602
PPE related expenses	25	2
Land and buildings	821	646
Other	1 467	1 871
Total operating expenses	6 876	7 121

Salaries are paid directly to staff by the European Commission and recharged to the EDPS by using a liaison account.

The main items under the "other" sub-heading are IT and non-IT services (e.g. translations) of EUR 224k and EUR 887k respectively, mission expenses (EUR 155k), and communication/publication expenses (EUR 83k).

3.3 MOVEMENT IN EMPLOYEE BENEFITS LIABILITY

The actuarial losses incurred in 2012 were significantly higher than those in 2013.

**EUROPEAN DATA PROTECTION
SUPERVISOR**

**PART II: REPORTS ON THE
IMPLEMENTATION OF THE BUDGET**

FINANCIAL YEAR 2013

BUDGET RESULT

EUR

	2013	2012
Revenue for the financial year	662 025.74	713 222.51
Payments against current year appropriations	(6 492 391.74)	(6 344 263.12)
Payment appropriations carried over to year N+1	(795 101.99)	(914 281.99)
Cancellation of unused payment appropriations carried over from year N-1	420 397.38	323 527.76
Exchange rate differences	4.86	-
Budget result	(6 205 065.75)	(6 221 794.84)

EDPS: European Data Protection Supervisor
FINANCIAL YEAR 2013: SUMMARY OF BUDGET IMPLEMENTATION - REVENUE

EUR

Title	Income appropriations	Expenditures established		Revenue		% of budget	Outstanding	
		annual year	carried	current year	carried			
			Total		Total			
REVENUE ACCRUING FROM PERSONS WORKING 4 WITH THE INSTITUTIONS AND OTHER UNION BODIES	643,000.00	662,025.74	0.00	662,025.74	0.00	662,025.74	70.20 %	0.00
Total	643,000.00	662,025.74	0.00	662,025.74	0.00	662,025.74	70.20 %	0.00

EDPS: European Data Protection Supervisor

FINANCIAL YEAR 2013: SUMMARY OF BUDGET IMPLEMENTATION - REVENUE

Title 4 : Miscellaneous community taxes, levies and charges

Item	Income appropriations		Expenditures established		Revenue			Outstanding
	initial	final	current year	carried	current year	carried	Total	
Chapter 40 : MISCELLANEOUS TAXES AND DEDUCTIONS								
4000	448,000.00	448,000.00	347,124.77	0.00	347,124.77	0.00	347,124.77	77.83 %
4040	75,000.00	75,000.00	688.93	0.00	688.93	0.00	688.93	0.89 %
Total Chapter 40	523,000.00	523,000.00	347,793.10	0.00	347,793.10	0.00	347,793.10	66.76 %
Chapter 41 : CONTRIBUTIONS TO THE PENSION SCHEME								
4100	422,000.00	422,000.00	314,232.64	0.00	314,232.64	0.00	314,232.64	74.49 %
Total Chapter 41	422,000.00	422,000.00	314,232.64	0.00	314,232.64	0.00	314,232.64	74.46 %
Total Title 4	945,000.00	945,000.00	662,025.74	0.00	662,025.74	0.00	662,025.74	70.20 %
Total	943,000.00	943,000.00	662,025.74	0.00	662,025.74	0.00	662,025.74	70.20 %

EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)												
Budget 2013 : Implementation of commitment appropriations per budget chapter on 31.12.2013												
Chapter	Budget appropriations				Additional appropriations				Total			EUR
	Voted budget	Changes	Total	Execution	%	Appropriations	Execution	Appropriations	Execution	%		
	1	2	3=1+2	4	5=4/3	6	7	8=3+6	9=4+7	10=9/8		
Title 1 : EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION												
10	MEMBERS OF THE INSTITUTION	730,419.00	0.00	730,419.00	654,045.47	89.73 %	0.00	0.00	730,419.00	654,045.47	89.73 %	
11	STAFF OF THE INSTITUTION	4,635,535.00	0.00	4,635,535.00	4,327,656.35	93.36 %	0.00	0.00	4,635,535.00	4,327,656.35	93.36 %	
Total Title 1		6,375,954.00	0.00	6,375,954.00	5,021,701.79	86.41 %	0.00	0.00	6,375,954.00	5,021,701.79	86.41 %	
Title 2 : BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION												
20	BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION	2,395,436.00	0.00	2,395,436.00	2,265,752.00	94.54 %	0.00	0.00	2,395,436.00	2,265,752.00	94.54 %	
Total Title 2		2,395,436.00	0.00	2,395,436.00	2,265,752.00	94.54 %	0.00	0.00	2,395,436.00	2,265,752.00	94.54 %	
Total EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)		7,691,408.00	0.00	7,691,408.00	7,287,463.79	94.75 %	0.00	0.00	7,691,408.00	7,287,463.79	94.75 %	

EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)												
Budget 2013 : Implementation of payment appropriations per budget chapter on 31.12.2013												
Chapter	Budget				Additional appropriations				Total			
	Voiced budget	Changes	Total	Exercises	%	Appropriations	Exercises	Appropriations	Exercises	%	Exercises	%
	11	12	10=11+12	13	10=1013	14	15	16=15+13	17	18=14+17	19=18/13	20=18/13
Title 1 : EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION												
00	MEMBERS OF THE INSTITUTION	740,448.00	0.00	740,448.00	672,416.54	90.81 %	737,200	2,554.11	747,616.20	675,377.65	90.31 %	
11	STAFF OF THE INSTITUTION	4,635,535.00	0.00	4,635,535.00	4,155,386.24	89.65 %	477,682.93	69,760.23	4,913,423.93	4,205,349.47	85.78 %	
Total Title 1		6,376,883.00	0.00	6,376,883.00	4,828,802.78	89.81 %	195,367.83	72,314.34	5,081,260.18	4,900,728.12	86.19 %	
Title 2 : BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION												
20	BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION	2,295,426.00	0.00	2,295,426.00	1,553,985.96	72.81 %	723,014.86	421,552.27	3,014,448.66	2,095,590.23	69.59 %	
Total Title 2		2,295,426.00	0.00	2,295,426.00	1,000,388.90	72.81 %	728,014.86	481,602.27	3,014,448.66	2,095,590.23	69.59 %	
Total EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)												
		7,691,009.00	0.00	7,691,009.00	8,402,191.74	85.74 %	874,281.66	483,864.61	9,076,660.89	8,088,278.35	81.47 %	

**EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)
Budget 2013 : Implementation of commitment appropriations per budget line on 31.12.2013**

Budget line	Budget appropriations			Additional appropriations			Total		
	1	2	3	4	5	6	7	8	9
1000	644,322.00		644,322.00	603,750.66		603,750.66	644,322.00	603,750.66	59.70 %
1002	32,000.00		32,000.00	26,198.81		26,198.81	32,000.00	26,198.81	81.87 %
1010	4,702.00		4,702.00	-1,704.00		-1,704.00	4,702.00	4,702.00	99.81 %
1011	59,394.00		59,394.00	59,394.00		59,394.00	59,394.00	59,394.00	100.00 %
Total Chapter 10	740,418.00		740,418.00	664,646.67		664,646.67	740,418.00	664,646.67	89.76 %

Chapter 10 : MEMBERS OF THE INSTITUTION

Budget line	Budget appropriations			Additional appropriations			Total		
	1	2	3	4	5	6	7	8	9
1000	644,322.00		644,322.00	603,750.66		603,750.66	644,322.00	603,750.66	59.70 %
1002	32,000.00		32,000.00	26,198.81		26,198.81	32,000.00	26,198.81	81.87 %
1010	4,702.00		4,702.00	-1,704.00		-1,704.00	4,702.00	4,702.00	99.81 %
1011	59,394.00		59,394.00	59,394.00		59,394.00	59,394.00	59,394.00	100.00 %
Total Chapter 10	740,418.00		740,418.00	664,646.67		664,646.67	740,418.00	664,646.67	89.76 %

Chapter 11 : STAFF OF THE INSTITUTION

1100	3,673,368.00	-150,000.00	3,523,368.00	3,466,668.11		3,466,668.11	3,722,368.00	3,466,668.11	93.13 %
1101	70,664.00	-20,000.00	50,664.00	20,664.00		20,664.00	20,664.00	20,664.00	100.00 %
1110	168,917.00	330,000.00	498,917.00	356,776.16		356,776.16	448,917.00	356,776.16	86.39 %
1111	179,428.00	-55,000.00	124,428.00	124,428.00		124,428.00	124,428.00	124,428.00	100.00 %
1112	51,000.00		51,000.00	51,000.00		51,000.00	51,000.00	51,000.00	100.00 %
1120	112,666.00		112,666.00	112,666.00		112,666.00	112,666.00	112,666.00	100.00 %
1121	6,795.00		6,795.00	6,795.00		6,795.00	6,795.00	6,795.00	100.00 %
1122	64,674.00		64,674.00	64,674.00		64,674.00	64,674.00	64,674.00	100.00 %
1124	14,644.00		14,644.00	14,644.00		14,644.00	14,644.00	14,644.00	100.00 %
1125	60,000.00	-40,000.00	20,000.00	20,000.00		20,000.00	20,000.00	20,000.00	100.00 %
1126	3,665.00	6,000.00	9,665.00	8,665.00		8,665.00	8,665.00	8,665.00	100.00 %
Total Chapter 11	4,886,636.00	6,000.00	4,892,636.00	4,827,998.28		4,827,998.28	4,886,636.00	4,827,998.28	98.89 %
Total Title 1	6,376,688.00		6,376,688.00	6,051,741.79		6,051,741.79	6,376,688.00	6,051,741.79	94.89 %

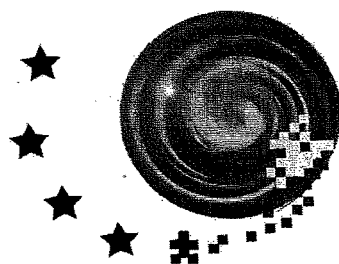
Chapter 20 : BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION

2000	798,616.00	80,000.00	878,616.00	878,616.00		878,616.00	878,616.00	878,616.00	100.00 %
2010	225,696.00	313,143.00	538,839.00	263,400.50		263,400.50	263,400.50	263,400.50	100.00 %
2011	10,624.00		10,624.00	10,624.00		10,624.00	10,624.00	10,624.00	100.00 %
2012	98,369.00		98,369.00	78,684.00		78,684.00	98,369.00	78,684.00	80.00 %
2013	875,000.00	-133,314.00	741,686.00	761,686.10		761,686.10	761,686.10	761,686.10	100.00 %
2014	150,000.00		150,000.00	150,000.00		150,000.00	150,000.00	150,000.00	100.00 %
2015	114,932.00		114,932.00	114,932.00		114,932.00	114,932.00	114,932.00	100.00 %
Total Chapter 20	2,286,636.00	666,686.00	2,953,322.00	2,286,762.60		2,286,762.60	2,286,762.60	2,286,762.60	89.14 %
Total Title 2	2,286,636.00		2,286,636.00	2,286,762.60		2,286,762.60	2,286,762.60	2,286,762.60	99.14 %
Total EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)	7,661,408.00		7,661,408.00	7,267,698.79		7,267,698.79	7,661,408.00	7,267,698.79	94.86 %

Chapter 20 : BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION

2000	798,616.00	80,000.00	878,616.00	878,616.00		878,616.00	878,616.00	878,616.00	100.00 %
2010	225,696.00	313,143.00	538,839.00	263,400.50		263,400.50	263,400.50	263,400.50	100.00 %
2011	10,624.00		10,624.00	10,624.00		10,624.00	10,624.00	10,624.00	100.00 %
2012	98,369.00		98,369.00	78,684.00		78,684.00	98,369.00	78,684.00	80.00 %
2013	875,000.00	-133,314.00	741,686.00	761,686.10		761,686.10	761,686.10	761,686.10	100.00 %
2014	150,000.00		150,000.00	150,000.00		150,000.00	150,000.00	150,000.00	100.00 %
2015	114,932.00		114,932.00	114,932.00		114,932.00	114,932.00	114,932.00	100.00 %
Total Chapter 20	2,286,636.00	666,686.00	2,953,322.00	2,286,762.60		2,286,762.60	2,286,762.60	2,286,762.60	89.14 %
Total Title 2	2,286,636.00		2,286,636.00	2,286,762.60		2,286,762.60	2,286,762.60	2,286,762.60	99.14 %
Total EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)	7,661,408.00		7,661,408.00	7,267,698.79		7,267,698.79	7,661,408.00	7,267,698.79	94.86 %

EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)											
Budget 2013 : Implementation of payment appropriations per budget line on 31.12.2013											
Budget line	Budget				Additional appropriations				Total		
	Used budget	Changes	Total	%	Appropriations	Excessions	%	Excessions	%	Excessions	%
	11	12	13-11+12	14	15	17	18	19-15+17	20	21	22-19+21
Title 1 : EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION											
Chapter 10 : MEMBERS OF THE INSTITUTION											
1000	644,322.00		644,322.00	93.79 %	503,750.66		644,322.00	644,322.00	93.79 %	603,750.66	93.79 %
1003	32,000.00		32,000.00	81.87 %	26,196.81		32,000.00	32,000.00	81.87 %	26,196.81	81.87 %
1010	4,733.00		4,733.00	99.41 %	4,704.00		4,733.00	4,733.00	99.41 %	4,704.00	99.41 %
1011	59,384.00		59,384.00	93.28 %	37,765.07		65,772.20	65,772.20	93.28 %	40,735.19	93.28 %
Total Chapter 10	740,448.00		740,448.00	90.81 %	612,316.54		747,828.20	747,828.20	90.81 %	676,377.66	90.81 %
Chapter 11 : STAFF OF THE INSTITUTION											
1100	3,872,365.00	-150,000.00	3,722,365.00	93.13 %	3,465,698.11		3,722,365.00	3,722,365.00	93.13 %	3,494,668.11	93.13 %
1101	70,554.00	-50,000.00	20,554.00	3.00 %	20,564.02		20,564.02	20,564.02	3.00 %	20,568.23	3.00 %
1110	159,917.00	250,000.00	419,917.00	63.39 %	398,776.15		448,917.00	448,917.00	63.39 %	398,776.15	63.39 %
1111	174,439.00	-85,000.00	89,439.00	13.56 %	116,400.54		140,080.50	140,080.50	13.56 %	117,431.96	13.56 %
1112	51,303.00		51,303.00	7.68 %	27,588.00		61,616.82	61,616.82	7.68 %	33,296.82	7.68 %
1120	113,595.00		113,595.00	16.84 %	71,568.70		123,955.27	123,955.27	16.84 %	84,524.57	16.84 %
1121	6,789.00		6,789.00	0.10 %	4,322.45		776.20	776.20	0.10 %	776.20	0.10 %
1122	94,874.00		94,874.00	14.11 %	30,266.84		123,623.77	123,623.77	14.11 %	43,793.54	14.11 %
1124	14,844.00		14,844.00	0.22 %	1,494.40		13,764.50	13,764.50	0.22 %	1,482.04	0.22 %
1125	80,000.00	-40,000.00	40,000.00	0.60 %	38,533.00		57,558.00	57,558.00	0.60 %	70,204.00	0.60 %
1126	3,955.00	5,000.00	8,955.00	0.13 %	8,186.40		138.40	138.40	0.13 %	8,315.18	0.13 %
Total Chapter 11	4,886,636.00		4,886,636.00	72.86 %	4,316,899.24		4,816,628.28	4,816,628.28	72.86 %	4,295,948.47	72.86 %
Total Title 1	6,876,893.00	0.00	6,876,893.00	89.81 %	4,828,498.78		5,852,297.18	5,852,297.18	89.81 %	4,800,718.32	89.81 %
Title 2 : BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION											
Chapter 20 : BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION											
2000	780,516.00	60,000.00	840,516.00	99.50 %	665,374.00		207,291.00	1,032,665.00	99.50 %	943,073.45	99.50 %
2010	228,088.00	33,314.50	261,402.50	74.82 %	196,793.42		100,624.11	343,020.91	74.82 %	291,729.14	74.82 %
2011	19,254.00		19,254.00	3.84 %	7,565.87		8,130.41	25,654.41	3.84 %	12,070.52	3.84 %
2012	93,369.00		93,369.00	65.55 %	64,491.00		35,472.87	79,899.06	65.55 %	59,609.06	65.55 %
2013	975,000.00	-113,314.90	861,685.10	96.28 %	428,703.30		246,731.73	1,008,415.03	96.28 %	599,609.60	96.28 %
2014	150,000.00		150,000.00	28.28 %	43,735.35		86,000.87	239,000.87	28.28 %	105,007.87	28.28 %
2016	114,922.00		114,922.00	14.88 %	59,322.62		40,753.87	155,076.49	14.88 %	75,174.15	14.88 %
Total Chapter 20	2,286,468.00		2,286,468.00	72.87 %	1,694,898.96		228,074.89	3,014,440.89	72.87 %	2,895,600.23	72.87 %
Total Title 2	2,286,468.00	0.00	2,286,468.00	72.81 %	1,695,958.69		729,014.88	3,014,440.89	72.81 %	2,896,608.28	72.81 %
Total EUROPEAN DATA PROTECTION SUPERVISOR (EDPS)	7,881,408.00		7,881,408.00	84.74 %	6,492,391.74		6,143,391.98	6,866,889.17	84.74 %	6,386,326.36	84.74 %



EUROPEAN DATA
PROTECTION SUPERVISOR

Accounting Officer

Brussels,
BUDG.DGA.C2/AP/mt

**NOTE TO MR VITOR DA SILVA CALDEIRA,
PRESIDENT OF THE EUROPEAN COURT OF AUDITORS**

Subject: Representation letter covering the 2013 annual accounts of the European Data Protection Supervisor (EDPS)

This representation letter is provided in connection with your audit of the Annual accounts of the EDPS consisting of the "Financial statements and the reports on the implementation of the budget" for the financial year ended 31 December 2013 for the purpose of expressing an opinion as to whether the "Consolidated accounts of the European Union"¹ consisting of the "Consolidated financial statements"² (into which the "Annual accounts of the EDPS" are consolidated) and the "Aggregated budgetary accounts" present fairly, in all material respects, the financial position of the European Union as of 31 December 2013 and of the results of its operations and its cash flows, and the changes in net assets for the year then ended.

In line with article 68 of the Financial Regulation (FR)³, the accounting systems laid down by myself and where appropriate, the systems laid down by the authorising officers to supply and justify accounting information have been validated.

All the information necessary for the production of the annual accounts of the EDPS which give a true and fair view of the assets and liabilities and of the budgetary implementation has been obtained from the authorising officers by delegation of the EDPS, who guaranteed its reliability.

I confirm, to the best of my knowledge and belief, having made such inquiries as I considered necessary for the purpose of appropriately informing myself, the following representations:

-
- ¹ The "Consolidated accounts of the European Union" cover the accounts of the European Union, the European Atomic Energy Community and the European Coal and Steel Community (in liquidation).
 - ² The "Consolidated financial statements" comprise the balance sheet, the statement of financial performance, the cash flow statement, the statement of changes in net assets and the notes to the financial statements.
 - ³ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 - OJ L 298, 26.10.2012, p. 1.

Annual Accounts

1. The Annual accounts of the EDPS for the financial year ended 31 December 2013 referred to above are presented in accordance with the FR, its rules of application⁴ and the accounting rules and methods established under the responsibility of the Accounting Officer of the European Commission. These accounting rules are based on internationally accepted accounting standards for the public sector: there is no material divergence requiring disclosure in the notes to the financial statements under Art 143(1) FR.
2. No issues requiring a reservation have been brought to my attention.
3. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the accounting rules.
5. All events subsequent to the date of the accounts and for which the accounting rules and methods require adjustment or disclosure have been adjusted or disclosed.
6. There are no uncorrected misstatements that are material, both individually and in the aggregate, to the financial statements as a whole.
7. We have considered the requirements of EC accounting rule 18, "Impairment of Assets", when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
8. There are no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements. The carrying value of receivables and recoverables which are potentially irrecoverable has been corrected, where necessary.
9. The EDPS has satisfactory title to all assets and there are no liens or encumbrances on the assets.
10. All liabilities, both actual and contingent, have been recorded or disclosed, as appropriate, and all guarantees that have been given to third parties have been disclosed in the notes to the financial statements.

11. All claims against the EDPS are reflected in the financial statements as a provision or, where relevant, as a contingent liability.
12. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts. There are no lines of credit arrangements.

⁴ Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union - OJ L 362, 31.12.2012, p. 1.

Information Provided

13. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the accounts such as records, documentation and other matters;
 - Additional information that you have requested for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
14. All transactions have been recorded in the accounting records and are reflected in the accounts.
15. We have disclosed to you the results of our assessment of the risk that the accounts may be materially misstated as a result of fraud.
16. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity and involving management, employees who have a significant role in internal control, or others where fraud could have a material effect on the entity's accounts, including issues communicated by employees, by former employees that we have been informed of by the relevant services, including the European Anti-Fraud Office (OLAF).
17. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware, in accordance with the EU accounting rule 15.
18. We have disclosed to you all instances of non-compliance and of suspected non-compliance with laws and regulations that we are aware of and whose effects should be considered when preparing the accounts.
19. Apart from the above, we confirm that:
 - for all receivables which are not yet definitive an adequate disclosure, including when possible an estimate of the amounts involved, is given in the notes to the accounts;
 - the accounts include all the recovery orders issued by the Authorising Officers concerning the operations giving rise to reimbursement to the EDPS by third parties recovery. Authorising Officers have not informed me of delays or other problems in the establishment of recovery orders.


Manfred Kraff

