



Annual accounts of the European Data Protection Supervisor

Financial year 2015

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CERTIFICATION OF THE ACCOUNTS

The annual accounts of the European Data Protection Supervisor for the year 2015 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 Union 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 officers, 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

BACKGROUND INFORMATION ON THE EDPS

The European Data Protection Supervisor (EDPS) is an independent supervisory authority which ensures that the European institutions and bodies respect the right to privacy when they process personal data and develop new policies. A number of specific duties of the EDPS are laid down in Regulation (EC) No 45/2001. The three main fields of work are:

- (1) **Supervision:** The EDPS monitors the processing of personal data in the EU administration and ensures compliance with the data protection rules;
- (2) **Consultation:** The EDPS advises the European Commission, the European Parliament and the Council on proposals for new legislation and a wide range of other issues having an impact on data protection and
- (3) **Cooperation:** The EDPS cooperates with other data protection authorities in order to promote consistent data protection throughout Europe.

The EDPS operates as a unique and independent institution with its own budgetary responsibility before the Parliament and the Council. Its budget is entirely administrative and is funded directly by the EU General Budget.

As an EU institution, within the context of the Financial Regulation (FR), the EDPS is required to prepare and adopt its own annual accounts, which are ultimately consolidated within those of the EU. The preparation of the annual accounts is entrusted to the EDPS Accounting Officer who is (on the decision of the EDPS) the Accounting Officer of the Commission.

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

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

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BALANCE SHEET

EUR '000

	Note	31.12.2015	31.12.2014
NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	161	254
<i>Property, plant and equipment</i>		43	50
		204	303
CURRENT ASSETS			
<i>Exchange receivables and non-exchange recoverables</i>	2.2	11	40
		11	40
TOTAL ASSETS		215	344
CURRENT LIABILITIES			
<i>Payables</i>		-	(6)
<i>Accrued charges and deferred income</i>	2.3	(296)	(331)
		(296)	(338)
TOTAL LIABILITIES		(296)	(338)
NET ASSETS			
<i>Accumulated surplus (deficit)</i>		6	(3 945)
<i>Economic result of the year</i>		(87)	3 951
NET ASSETS		(81)	6

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2015	2014
REVENUE			
Revenue from non-exchange transactions			
<i>Funds transferred from the Commission</i>		6 968	6 488
<i>Other non-exchange revenue</i>	3.1	946	4 536
Total		7 914	11 025
Revenue from exchange transactions			
<i>Other exchange revenue</i>	3.2	0	53
Total		0	53
		7 914	11 078
EXPENSES			
<i>Staff and pension costs</i>	3.3	(5 614)	(4 837)
<i>Other expenses</i>	3.4	(2 386)	(2 290)
		(8 001)	(7 127)
ECONOMIC RESULT OF THE YEAR		(87)	3 951

CASHFLOW STATEMENT ¹

EUR '000

	2015	2014
<i>Economic result of the year</i>	(87)	3 951
Operating activities		
<i>Amortisation and depreciation</i>	102	102
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	29	125
<i>Increase/(decrease) in provisions</i>	-	(139)
<i>Increase/(decrease) in payables</i>	(6)	(278)
<i>Increase/(decrease) in accrued charges and deferred income</i>	(36)	(47)
<i>Increase/(decrease) in employee benefits</i>	-	(3 656)
Investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(3)	(58)
NET CASHFLOW	-	-
<i>Net increase/(decrease) in cash and cash equivalents</i>	-	-
<i>Cash and cash equivalents at the beginning of the year</i>	-	-
<i>Cash and cash equivalents at year-end</i>	-	-

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

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets
BALANCE AS AT 31.12.2013	(3 768)	(177)	(3 945)
<i>Allocation of the 2013 economic result</i>	<i>(177)</i>	<i>177</i>	<i>-</i>
<i>Economic result of the year</i>	<i>-</i>	<i>3 951</i>	<i>3 951</i>
BALANCE AS AT 31.12.2014	(3 945)	3 951	6
<i>Allocation of the 2014 economic result</i>	<i>3 951</i>	<i>(3 951)</i>	<i>-</i>
<i>Economic result of the year</i>	<i>-</i>	<i>(87)</i>	<i>(87)</i>
BALANCE AS AT 31.12.2015	6	(87)	(81)

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. LEGAL BASIS AND ACCOUNTING RULES

In accordance with Article 143 of the Financial Regulation, the EU entities prepare their financial statements on the basis of accrual-based accounting rules that are based on International Public Sector Accounting Standards (IPSAS). The accounting rules adopted by the Accounting Officer of the Commission are applied by all the Institutions, bodies of the EU and other entities consolidated in the EU accounts 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 .

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 1 'Financial Statements' (the same as in IPSAS 1): fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting according to Article 144 of the Financial Regulation are relevance, reliability, understandability and comparability.

1.3. BASIS OF PREPARATION

1.3.1. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being 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. 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.

Euro exchange rates

Currency	31.12.2015	31.12.2014	Currency	31.12.2015	31.12.2014
BGN	1.9558	1.9558	LTL	-	3.4528
CZK	27.0230	27.7350	PLN	4.2639	4.2732
DKK	7.4626	7.4453	RON	4.5240	4.4828
GBP	0.7340	0.7789	SEK	9.1895	9.3930
HRK	7.6380	7.6580	CHF	1.0835	1.2024
HUF	315.9800	315.5400	JPY	131.0700	145.2300
			USD	1.0887	1.2141

1.3.2. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; amounts for employee benefit liabilities, provisions, financial risk on inventories and 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.

1.4. BALANCE SHEET

1.4.1. Intangible assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

1.4.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets 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
<i>Buildings</i>	<i>4% to 10%</i>
<i>Plant and equipment</i>	<i>10% to 25%</i>
<i>Furniture and vehicles</i>	<i>10% to 25%</i>
<i>Fixtures and fittings</i>	<i>10% to 33%</i>
<i>Computer hardware</i>	<i>25% to 33%</i>
<i>Other</i>	<i>10% to 33%</i>

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

Leases

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

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the period of the lease.

1.4.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation 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 its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

1.4.4. Financial assets

The financial assets are classified in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

(i) Financial assets at fair value through profit or loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

(iv) Available for sale financial assets

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the time period in which the entity expects to dispose of them which is usually the remaining maturity at the balance sheet date.

1.4.5. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or the basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing is reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses) and amounts returned.

At year-end, outstanding pre-financing amounts are measured at the amount(s) initially recognised on the balance sheet less amounts returned and eligible expenses, including estimated amounts where necessary, incurred during the period.

1.4.6. Receivables and recoverables

Receivables and recoverables are carried at original amount less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity 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.

1.4.7. Cash and cash equivalents

Cash and cash equivalents are financial instruments and classified as available for sale financial assets. They include cash at hand, deposits held at call or at short notice with banks, other short-term highly liquid investments with original maturities of three months or less.

1.4.8. Provisions

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

1.4.9. Payables

A significant amount of the payables of the entity are not related to the purchase of goods or services – instead they are unpaid cost claims from beneficiaries of grants or other EU funding. They are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

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 entity.

1.4.10. Accrued and deferred income and charges

At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists, an accrued income will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

1.5. STATEMENT OF FINANCIAL PERFORMANCE

1.5.1. Revenue

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Exchange revenue from the sale of goods and services 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.

1.5.2. Expenses

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Non-exchange expenses relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.6. CONTINGENT ASSETS AND LIABILITIES

1.6.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.6.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

1.7. CONSOLIDATION

The accounts of this entity are fully consolidated in the EU consolidated annual accounts.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. INTANGIBLE ASSETS

The entire balance under this heading (kEUR 161) relates to a data protection case management software that was developed for the EDPS and has been operational since October 2013. The decrease of kEUR 92 is due to the amortisation expense of the year.

2.2. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

On 31 December 2015 EDPS does not have any amounts related to non-exchange recoverables. The entire balance of kEUR 11 is composed of exchange receivables from staff.

The decrease in the total amount of receivables and recoverables is related to the absence of the non-exchange recoverables of 31 December 2014, specifically accrued income (kEUR 36) for the expected reimbursement of a surplus from the translation services price stability reserve (accumulated in prior years by the Translation Centre for the Bodies of the EU). This amount was received during 2015.

LIABILITIES

2.3. ACCRUED CHARGES AND DEFERRED INCOME

The whole amount refers to accrued charges. The most significant accrued charges concern untaken staff holidays (kEUR 69), translation and interpretation costs (kEUR 60), and IT services (kEUR 47).

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1. OTHER NON-EXCHANGE REVENUE

	EUR '000	
	2015	2014
<i>Release of employee benefits liability</i>	–	3 656
<i>Staff</i>	915	790
<i>Other</i>	31	90
Total	946	4 536

The administration and the payment of the Members' pensions, i.e. the current and former European Data Protection Supervisors and Assistant Supervisors, have been transferred to the Commission and the related liability was shown in the Commission's accounts at 31.12.2014. Consequently, the 2013 liability of the EDPS was fully released to other non-exchange revenue in 2014. As expected from the above, there is no amount under this sub heading for 2015.

The amount under the sub-heading 'Staff' relates to taxes and other deductions from staff.

In 2015 the amount under the sub-heading 'Other' refers to the reimbursement of a surplus from the translation services price stability reserve (accumulated in prior years by the Translation Centre for the Bodies of the EU). The decrease in the amount under this sub-heading is due to the absence of the following 2 amounts of 2014:

- (a) EUR 54 which referred to the unused part of the provision for the EU civil servants' remuneration adjustments (released to other non-exchange revenue in 2014); and
- (b) kEUR 36 which referred to accrued income for the expected reimbursement of a surplus from the translation services price stability reserve (see also note 2.2).

3.2. OTHER EXCHANGE REVENUE

This amount in 2014 referred to property plant and equipment related revenue. The decrease in the amount under this heading relates to the absence of such revenue in 2015.

EXPENSES

3.3. STAFF AND PENSION COSTS

These amounts are paid directly by the European Commission to the beneficiaries and recharged to the EDPS using a liaison account.

3.4. OTHER EXPENSES

EUR '000

	2015	2014
<i>Property, plant and equipment related expenses</i>	102	102
<i>Land and buildings</i>	837	751
<i>Communications & publications</i>	83	94
<i>Training Costs</i>	63	55
<i>Missions</i>	164	105
<i>IT related services</i>	532	393
<i>Other</i>	605	789
Total	2 386	2 290

The amount under the 'Other' sub-heading largely relates to translations and other non-IT external services provided.

4. CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

4.1. OTHER SIGNIFICANT DISCLOSURES

4.1.1. Outstanding commitments not yet expensed

At 31.12.2015 outstanding commitments not yet expensed amounted to kEUR 497. The amount comprises the budgetary RAL ('Reste à Liquider') less related amounts which have been included as expenses in the 2015 statement of financial performance. The budgetary RAL is an amount representing open commitments for which payments and/or de-commitments have not yet been made.

REPORTS ON THE IMPLEMENTATION OF THE BUDGET AND EXPLANATORY NOTES

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

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1. BUDGETARY PRINCIPLES AND STRUCTURE

1.1. BUDGETARY PRINCIPLES

The establishment and implementation of the budget of EDPS is governed by the following basic principles set out in the Financial Regulation applicable to the general budget of the Union:

Principles of unity and budgetary accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the budget of EDPS.

No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuality

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

Principle of specification

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

Principle of sound financial management

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

Principle of transparency

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union within three months of their adoption.

1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

The EDPS budget, as with other EU institutions, is not balanced since the revenue is shown in the Commission's budgetary accounts. This is because the Commission is the institution which collects the own resources and distributes the revenues to the other EU institutions. The only source of EDPS budget revenue is the revenue from taxes and other deductions from its staff.

As the whole of the expenditure is of an administrative nature, all EDPS appropriations are of the non-differentiated type.

The budgetary accounts shall present a true and fair view of the budgetary revenue and expenditure operations.

The structure of the budgetary implementation reports shall be the same as that of the EDPS budget itself.

Title 1 budget lines are related to staff expenditure such as salaries and allowances for persons working with EDPS. It also includes recruitment expenses, staff missions, and expenses for the socio-medical infrastructure.

Title 2 budget lines relate to all buildings, equipment and miscellaneous administrative expenditure.

Title 3 budget lines relate to the creation of the EDPB (European Data Protection Board) which would be administratively attached to the EDPS Secretariat. The first appropriations were requested for 2015 in order to create an internal Task Force by mid-2015 with the mandate of executing preliminary preparatory work.

1.3. HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

The allocated budget for the EDPS in 2015, after amending budget n°2015/8, was EUR 8 760 417, which represents an increase of 1.09% compared to the 2014 budget.

In 2015, for a third consecutive year, the EDPS remained fully committed to the EU's policy of austerity and budget consolidation, and strictly followed the orientations proposed by the Commission as regards the EDPS current activities. Some additional resources were nevertheless requested to carry out some new activities foreseen in the EDPS Multiannual Financial Framework 2014-2020. As regards these new activities, the most important one was the creation of a small task-force by mid-2015 with the responsibility of assessing the necessary legal, operational and budgetary means for the creation of the European Data Protection Board (EDPB) and assisting with the transformation of the Article 29 Working Party into the future EDPB (further to the adoption of the new General Data Protection Regulation).

The outcome from the selection procedure for a new team of Supervisors resulted in the nomination of Mr. Buttarelli as the new EDPS. As a result, some of the credits requested to cover for the temporary allowances became unnecessary; an amending budget (DAB n°2015/8) to return the corresponding unused credits to the general EU budget was introduced in October 2015.

The budget implementation control mechanism created in 2011, which monitors the implementation rate of each budget line, provides the Management Board of the institution with a comparison between the estimated and the actual consumption, as well as the evolution of the implementation rate from one year to another. The intensive and continuous use of this tool has resulted in a more efficient use of the EDPS human and financial resources and therefore has consolidated a positive evolution of the budget implementation rate.

2. RESULT OF IMPLEMENTATION OF THE BUDGET

EUR '000

	2015	2014
<i>Revenue for the financial year</i>	982	780
<i>Payments against current year appropriations</i>	(7 580)	(6 875)
<i>Payment appropriations carried over to year N+1</i>	(795)	(887)
<i>Cancellation of unused payment appropriations carried over from year N-1</i>	498	430
<i>Exchange rate difference</i>	(0)	(0)
Budget result	(6 895)	(6 552)

3. IMPLEMENTATION OF BUDGET REVENUE

Item	Income appropriations		Entitlements established			Revenue			% of budget	EUR '000 Outstanding		
	Initial	Final	Current year	Carried over	Total	Current year	Carried over	Total				
Title 4 : Miscellaneous community taxes, levies and charges												
Chapter 40 : MISCELLANEOUS TAXES AND DEDUCTIONS												
4000	Proceeds from the tax on the salaries, wages and allowances of officials, other servants and persons in receipt of a pension		497	497	456	-	456	456	-	456	92%	-
4040	Proceeds from the special levy on the salaries of officials and other servants in active employment		81	81	83	-	83	83	-	83	103%	-
Total Chapter 40	578	578	539	-	539	-	539	539	-	539	93%	-
Chapter 41 : CONTRIBUTIONS TO THE PENSION SCHEME												
4100	Staff contributions to the pension scheme		381	381	376	-	376	376	-	376	99%	-
Total Chapter 41	381	381	376	-	376	-	376	376	-	376	99%	-
Total Title 4	959	959	915	-	915	-	915	915	-	915	95%	-
Title 9 : Miscellaneous revenue												
Chapter 90 : MISCELLANEOUS REVENUE												
9000	Miscellaneous revenue		-	-	67	-	67	67	-	67	0%	-
Total Chapter 90	-	-	67	-	67	-	67	67	-	67	0%	-
Total Title 9	-	-	67	-	67	-	67	67	-	67	0%	-
Total EDPS	959	959	982	-	982	-	982	982	-	982	102%	-

4. IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY BUDGET LINE

EUR '000

Budget line	Budget appropriations					Additional appropriations			Total		
	Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Apprpr. 6	Execution 7	Apprpr. 8=3+6	Execution 9=4+7	% 10=9/8	
Title 1 : EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION											
Chapter 10 : MEMBERS OF THE INSTITUTION											
1000	Remuneration and allowances	628	81	708	708	100%	-	-	708	708	100%
1001	Entitlements on entering and leaving the service	-	-	-	-	0%	-	-	-	-	0%
1002	Temporary allowances	296	(126)	170	162	95%	-	-	170	162	95%
1004	Provisional appropriation	11	(11)	-	-	0%	-	-	-	-	0%
1010	Further training	15	-	15	7	48%	-	-	15	7	48%
1011	Mission expenses, travel expenses and other ancillary expenditure	59	-	59	59	100%	-	-	59	59	100%
Total Chapter 10		1 009	(56)	953	937	98%	-	-	953	937	98%
Chapter 11 : STAFF OF THE INSTITUTION											
1100	Remuneration and allowances	4 106	(230)	3 876	3 789	98%	-	-	3 876	3 789	98%
1101	Entitlements on entering, transfer and leaving the service	50	(40)	10	-	0%	-	-	10	-	0%
1110	Contract staff	252	497	749	749	100%	-	-	749	749	100%
1111	Cost of traineeships and staff exchanges	179	(106)	73	73	100%	-	-	73	73	100%
1112	Services and work to be contracted out	51	(51)	-	-	0%	-	-	-	-	0%
1120	Mission, travel expenses and other ancillary expenditure	157	(40)	117	117	100%	-	-	117	117	100%
1121	Recruitment costs	7	-	7	2	27%	-	-	7	2	27%
1122	Further training	79	-	79	79	100%	-	-	79	79	100%
1124	Medical service	15	(4)	11	7	68%	-	-	11	7	68%
1125	Union nursery centre, other day nurseries, after-school centres	80	(30)	50	50	100%	-	-	50	50	100%
1126	Relations between staff, other welfare expenditure	6	4	10	9	92%	-	-	10	9	92%
Total Chapter 11		4 982	(0)	4 982	4 876	98%	-	-	4 982	4 876	98%
Total Title 1		5 991	(56)	5 935	5 813	98%	-	-	5 935	5 813	98%

Budget line	Budget appropriations					Additional appropriations			Total		%
	Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Appropriations 6	Execution 7	Appropriations 8=3+6	Execution 9=4+7	% 10=9/8	

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	Rents, charges and buildings expenditure	885	-	885	798	90%	-	-	885	798	90%
2010	Equipment	368	225	593	556	94%	-	-	593	556	94%
2011	Supplies	15	-	15	12	83%	-	-	15	12	83%
2012	Other operating expenditure	110	-	110	110	100%	-	-	110	110	100%
2013	Translation and interpretation costs	775	(367)	408	408	100%	-	-	408	408	100%
2014	Expenditure on publishing and information	112	75	187	187	100%	-	-	187	187	100%
2015	Expenditure in connection with the activities of the institution	117	-	117	83	71%	-	-	117	83	71%
Total Chapter 20		2 382	(67)	2 314	2 154	93%	-	-	2 314	2 154	93%
Total Title 2		2 382	(67)	2 314	2 154	93%	-	-	2 314	2 154	93%

Title 3 : EUROPEAN DATA PROTECTION BOARD

Chapter 30 : EXPENDITURE IN CONNECTION WITH OPERATION OF THE BOARD

3010	Remuneration and allowances	99	-	99	64	65%	-	-	99	64	65%
3011	Entitlements on entering, leaving the service and on transfer	25	-	25	-	0%	-	-	25	-	0%
3020	Contract staff	46	-	46	45	98%	-	-	46	45	98%
3030	Mission expenses, travel expenses and other ancillary expenditure	15	-	15	-	0%	-	-	15	-	0%
3031	Recruitment costs	5	-	5	-	0%	-	-	5	-	0%
3032	Further training	5	-	5	-	0%	-	-	5	-	0%
3033	Medical service	1	-	1	-	0%	-	-	1	-	0%
3034	Community nursery centre and other day nurseries and after-school centres	16	-	16	-	0%	-	-	16	-	0%
3043	Information technology equipment and services	300	-	300	299	100%	-	-	300	299	100%
Total Chapter 30		511	-	511	408	80%	-	-	511	408	80%

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Budget line	Budget appropriations					Additional appropriations			Total	
	Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Appopr. 6	Execution 7	Appopr. 8=3+6	Execution 9=4+7	% 10=9/8
Total Title 3	511	-	511	408	80%	-	-	511	408	80%
TOTAL EDPS	8 884	(123)	8 760	8 375	96%	-	-	8 760	8 375	96%

5. IMPLEMENTATION OF PAYMENT APPROPRIATIONS BY BUDGET LINE

EUR '000

Budget line	Budget appropriations					Additional appropriations			Total		
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Appropriations 16	Execution 17	Appropriations 18=13+16	Execution 19=14+17	% 20=19/18	
Title 1 : EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION											
Chapter 10 : MEMBERS OF THE INSTITUTION											
1000	Remuneration and allowances	628	81	708	708	100%	-	-	708	708	100%
1001	Entitlements on entering and leaving the service	-	-	-	-	0%	130	66	130	66	50%
1002	Temporary allowances	296	(126)	170	162	95%	-	-	170	162	95%
1004	Provisional appropriation	11	(11)	-	-	0%	-	-	-	-	0%
1010	Further training	15	-	15	4	24%	-	-	15	4	24%
1011	Mission expenses, travel expenses and other ancillary expenditure	59	-	59	37	62%	31	3	90	40	44%
Total Chapter 10		1 009	(56)	953	911	96%	161	69	1 114	980	88%
Chapter 11 : STAFF OF THE INSTITUTION											
1100	Remuneration and allowances	4 106	(230)	3 876	3 789	98%	-	-	3 876	3 789	98%
1101	Entitlements on entering the service, transfer and leaving the service	50	(40)	10	-	0%	10	-	20	-	0%
1110	Contract staff	252	497	749	749	100%	-	-	749	749	100%
1111	Cost of traineeships and staff exchanges	179	(106)	73	73	100%	4	1	77	74	96%
1112	Services and work to be contracted out	51	(51)	-	-	0%	-	-	-	-	0%
1120	Mission expenses, travel expenses and other ancillary expenditure	157	(40)	117	91	78%	44	17	162	108	67%
1121	Recruitment costs	7	-	7	1	10%	9	2	15	2	16%
1122	Further training	79	-	79	54	68%	45	28	123	82	66%
1124	Medical service	15	(4)	11	-	0%	5	2	16	2	14%
1125	Union nursery centre and other day nurseries and after-school centres	80	(30)	50	41	82%	22	13	72	54	75%
1126	Relations between staff, other welfare expenditure	6	4	10	6	64%	-	-	10	6	64%
Total Chapter 11		4 982	(0)	4 982	4 804	96%	138	63	5 120	4 867	95%
Total Title 1		5 991	(56)	5 935	5 715	96%	300	132	6 234	5 847	94%

Budget line	Budget appropriations					Additional appropriations			Total		%
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Appropriations 16	Execution 17	Appropriations 18=13+16	Execution 19=14+17	% 20=19/18	

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	Rents, charges and buildings expenditure	885	–	885	797	90%	134	49	1 019	847	83%
2010	Equipment	368	225	593	292	49%	47	35	640	327	51%
2011	Supplies	15	–	15	8	53%	6	1	21	9	43%
2012	Other operating expenditure	110	–	110	97	88%	14	12	125	109	87%
2013	Translation and interpretation costs	775	(367)	408	232	57%	234	68	642	299	47%
2014	Expenditure on publishing and information	112	75	187	78	42%	78	30	265	108	41%
2015	Expenditure in connection with the activities of the institution	117	–	117	47	40%	74	63	191	110	58%
Total Chapter 20		2 382	(67)	2 314	1 551	67%	588	258	2 902	1 809	62%

Total Title 2

Title 3 : EUROPEAN DATA PROTECTION BOARD

Chapter 30 : EXPENDITURE IN CONNECTION WITH OPERATION OF THE BOARD

3010	Remuneration and allowances	99	–	99	64	65%	–	–	99	64	65%
3011	Entitlements on entering, leaving the service and on transfer	25	–	25	–	0%	–	–	25	–	0%
3020	Contract staff	46	–	46	45	98%	–	–	46	45	98%
3030	Mission expenses, travel expenses and other ancillary expenditure	15	–	15	–	0%	–	–	15	–	0%
3031	Recruitment costs	5	–	5	–	0%	–	–	5	–	0%
3032	Further training	5	–	5	–	0%	–	–	5	–	0%
3033	Medical service	1	–	1	–	0%	–	–	1	–	0%
3034	Community nursery centre and other day nurseries and after-school centres	16	–	16	–	0%	–	–	16	–	0%
3043	Information technology equipment and services	300	–	300	204	68%	–	–	300	204	68%
Total Chapter 30		511	–	511	313	61%	–	–	511	313	61%

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Budget line	Budget appropriations					Additional appropriations			Total	
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Appopr. 16	Execution 17	Appopr. 18=13+16	Execution 19=14+17	% 20=19/18
Total Title 3	511	-	511	313	61%	-	-	511	313	61%
TOTAL EDPS	8 884	(123)	8 760	7 580	87%	887	390	9 648	7 970	83%