

1. Report on implementation of the General Budget 2016, section VII

1.1 Overall comments

1.1.1 Appropriations of the year (C1 credits)

The approved CoR budget for 2016 was initially of € 90.2 mios. Later in autumn 2016 the Budget authority approved an additional budget of € 0.3 mios (DAB 3/2016), resulting in a final budget for 2016 of € 90.5 mios, i.e. by 1.9% more than was available in 2015.

98.7% or € 89.4 mios of all appropriations have been committed by the end of 2016 and **89.6% or € 81.1 mios** have been paid (out of € 90.5 mios).

1.1.1.1 Commitments

At the end of the year, the percentage committed from the approved budget was 98.7%. The 3 quarterly budget execution reviews and subsequent reallocation of the resources at the end of the year contributed to achieving this result.

By the end of December 2016, the commitment execution rate for Title 1 "Expenditure relating to persons working with the Committee" was 98.9% and 98% for Title 2 "Buildings, equipment and miscellaneous operating expenditure".

There were some € 1.2 mios or 1.3% of all C1 credits left uncommitted at the end of the year and thus were returned back to the EU budget. Both in relative and monetary terms, this was less compared to the result of 2015 where € 1.6 mios (1.8%) were left uncommitted in C1 credits.

1.1.1.2 Payments

The overall execution rate for payments at the end of December 2016 was 89.6%, higher than the recent years (except 2014): 2015 (88.4%), 2014 (89.8%), 2013 (89.2%), or 2012 (89.4%) .

It is to be noted that the final payment execution rate at the end of the budget cycle will be higher, as part of the committed credits related to 2016 was carried forward to C8 credits of 2017 and will be paid in 2017. The actual payment execution rate for 2016 will only be known by the end of 2017 when the final payment execution rate of C8 credits of 2017 will be determined.

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 and 1204, the total budget amounted to € 47.3 mios of which 99.4% was paid as at 31 December 2016. This is slightly less in percentage than in December 2015, when € 45.1 mios or nearly 100% were paid out. Lower payments in percentage terms are to a large extent the result of the somewhat lower amounts transferred out of this position during the year in question (2016) than in 2015.

At the end of the year, the amount of € 7.6 mios or 92.6% was paid from budget item 1004 "Members travel and subsistence allowances, attendance at meetings and associated expenditure". This is higher in percentage but lower in monetary terms than in the same period of the last year (89.6% and € 7.8 mios respectively).

Title 2: Buildings, equipment and miscellaneous operating expenditure

In total, 74.5 % of the Title 2 budget was paid out by the end of the year 2016, principally due to the 83.7% 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 2016 in comparison with 2015 and 2014

The following table gives a comparative overview of execution rates for commitments and payments per title, at the end of December for the years 2016, 2015 and 2014.

<i>Outturn as at end December</i>									
	Budget 000 €	2016		Budget 000 €	2015		Budget 000 €	2014	
		Commitments	Payments		Commitments	Payments		Commitments	Payments
T1	66 283	98.9%	95.1%	63 545	99.7%	95.2%	64 738	98.7%	93.8%
T2	24 263	98.0 %	74.5 %	24 442	97.7%	74 %	22 888	98.1%	78.6%
T10	-	-	-	880	-	-			
Total	90 546	98.7%	89.6%	88 867	98.2%	88.4%	87 626	98.5%	89.8%

Title 1: Expenditure relating to persons working with the Committee

The execution rate for commitments as at 31 December 2016 is a bit lower than the rate of 2015 and comparable to the one of 2014. The payment execution rate (more representative indicator) is comparable to the rate of 2015 and higher than the rate of 2014.

Title 2: Buildings, equipment and miscellaneous operating expenditure

The execution rate for commitments and payments as at 31 December 2016 was slightly higher than the equivalent rate in 2015.

1.1.2 Carried forward appropriations (C8 credits)

The appropriations committed in 2015 but not yet paid out by the end of that year were carried forward and converted into C8 credits of 2016. In total, € 8.8 mios – or 9.9% of the CoR's 2015 budget – were transferred into C8 credits during January 2016. This amount was broken down as follows: € 8.7 mios derived from C1 credits and € 0.1 mios derived from C4 credits of 2015.

The total amount of C8 credits carried forward from 2015 to 2016 was higher in monetary and percentage terms than in the previous year when € 7.8 mios (or 8.9% of the CoR's 2014 budget) was carried forward to 2015.

The following table gives a summary per title of the carried forward appropriations from 2015 to 2016 (C8) as at 31 December 2016 (€ and %).

Carried forward appropriations 2015 to 2016

	Budget (€)	Commitments	Payments
T1	2,903,508	99.2%	80.2%
T2	5,922,712	89.4%	85.4%
Total	8,826,220	92.6%	83.7%

At the end of December 2016, the execution rate for C8 credits of 2015 was 83.7%. In total € 7.4 mios were paid out during this year. This is well above the rate observed in 2015 (74.8%) and comparable to previous years, i.e. in 2014 (84.4%) and 2013 (85.7%).

As a consequence, € 1.4 million or 16.3% of C8 credits of 2016 was left unutilised and returned back to the EU budget at the end of 2016.

1.1.3 Summary of funds returned to the EU budget at the end of 2016

At the end of the financial year 2016, the Committee returned some € 2.6 mios to the EU budget. This amount represented all unutilised funds for C1 (€ 1.2 mios) and C8 (€ 1.4 mios) credits in 2016 and equals to 2.9% of CoR 2016 Budget. This was less than in 2015 when a total of some € 3.6 mios or 4.1% of 2015 CoR's budget was left unutilised and therefore returned. For comparison, 2.7% were left unutilized in 2014, 4.3% in 2013 and only 2.1% were left unutilised in 2010, the lowest and best year so far.

The amount returned to EU budget at the end of 2016 was a total comprising two main elements:

- The first element is **€ 1.2 mios in 2016 C1 budget appropriations** that were not committed by the end of the year.
- The second element is **€ 1.4 mios in 2016 C8 appropriations**, (i.e. C1 2015 budget appropriations carried over to 2016), that were not paid out by the end of the year 2016.

1.2 Detailed execution analysis

1.2.1 Execution tables

1.2.1.1 Appropriations 2016 (C1 Credits of 2016)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the institution	8,727,075	8,727,075	100.0%	7,975,562	91.4%
1000	Salaries, allowances and payments	444,000	444,000	100.0%	322,052	72.5%
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	8,258,075	8,258,075	100.0%	7,648,772	92.6%
105	Courses for Members of the institution	25,000	25,000	100.0%	4,738	19.0%
12	Officials and temporary staff	47,280,310	46,991,691	99.4%	46,991,691	99.4%
1200	Remuneration and allowances	46,895,310	46,759,867	99.7%	46,759,867	99.7%
1202	Paid overtime	60,000	21,882	36.5%	21,882	36.5%
1204	Entitlements on entering the service, transfer and leaving the service	325,000	209,943	64.6%	209,943	64.6%
129	Provisional appropriation	0	0	N/A!	0	N/A
14	Other staff and external services	8,472,580	8,103,005	95.6%	6,701,505	79.1%
1400	Other staff	2,912,954	2,734,113	93.9%	2,676,164	91.9%
1402	Interpreter services	3,771,694	3,740,880	99.2%	2,609,334	69.2%
1404	Graduate traineeships, grants and exchanges of officials	714,858	681,800	95.4%	647,321	90.6%
1408	Entitlements on entering the service, transfer and leaving the service	70,000	70,000	100.0%	0	0.0%
1420	Supplementary services for the translation service	665,529	538,668	80.9%	462,882	69.6%
1422	Expert advice related to consultative work	337,545	337,545	100.0%	305,804	90.6%
16	Other expenditure relating to persons working with the institution	1,802,786	1,746,258	96.9%	1,338,468	74.2%
1610	Miscellaneous expenditure on recruitment	45,000	45,000	100.0%	39,881	88.6%
1612	Further training, retraining and information for staff	435,136	391,608	90.0%	202,257	46.5%
162	Missions	452,500	452,500	100.0%	344,781	76.2%
1630	Social welfare	20,000	7,000	35.0%	4,532	22.7%
1632	Internal social policy	34,680	34,680	100.0%	31,038	89.5%
1633	Mobility/Transport	55,000	55,000	100.0%	18,321	33.3%
1634	Medical service	100,300	100,300	100.0%	37,494	37.4%
1638	Early Childhood Centre and approved day nurseries	660,170	660,170	100.0%	660,164	100.0%
20	Buildings and associated costs	15,585,633	15,288,517	98.1%	13,046,061	83.7%
2000	Rent	1,560,113	1,560,113	100.0%	1,521,673	97.5%
2001	Annual lease payments	8,459,496	8,459,496	100.0%	8,421,705	99.6%
2007	Fitting-out of premises	1,323,197	1,136,288	85.9%	0	0.0%
2008	Other expenditure on buildings	169,021	166,804	98.7%	21,599	12.8%
2022	Cleaning and maintenance	1,984,383	1,957,244	98.6%	1,633,104	82.3%
2024	Energy consumption	543,357	510,000	93.9%	20,230	3.7%
2026	Security and surveillance of buildings	1,490,679	1,461,447	98.0%	1,427,749	95.8%
2028	Insurance	55,387	37,125	67.0%	0	0.0%
21	Data processing, equipment and furniture: purchase, hire and maintenance	4,287,150	4,146,077	96.7%	3,022,202	70.5%
2100	Purchase, servicing and maintenance of equipment and software; related work	1,220,435	1,212,224	99.3%	783,080	64.2%
2102	Outside assistance for the operation, development and maintenance of software systems	1,854,593	1,854,317	100.0%	1,297,038	69.9%
2103	Telecommunications	150,530	150,530	100.0%	150,530	100.0%
212	Furniture	111,747	54,934	49.2%	37,253	33.3%

214	Technical equipment and installations	875,735	810,962	92.6%	697,608	79.7%
216	Vehicles	74,111	63,111	85.2%	56,692	76.5%
23	Administrative expenditure	349,215	317,834	91.0%	190,150	54.5%
230	Stationery, office supplies and miscellaneous consumables	127,548	112,528	88.2%	74,616	58.5%
231	Financial charges	2,000	2,000	100.0%	382	19.1%
232	Legal costs and damages	30,000	30,000	100.0%	5,167	17.2%
236	Postage on correspondence and delivery charges	76,500	64,000	83.7%	33,018	43.2%
238	Other administrative expenditure	113,167	109,307	96.6%	76,967	68.0%
25	Meetings and conferences	794,395	794,395	100.0%	522,543	65.8%
2540	Costs of meetings organized in Brussels	141,000	141,000	100.0%	95,568	67.8%
2541	Third parties	66,990	66,990	100.0%	53,724	80.2%
2542	Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other Union Institutions	479,105	479,105	100.0%	329,125	68.7%
2546	Representation expenses	107,300	107,300	100.0%	44,126	41.1%
26	Expertise and information: acquisition, archiving, production and distribution	3,246,664	3,235,770	99.7%	1,296,395	39.9%
2600	Relationships with press (European, national, regional, local or specialised) and conclusion of partnerships with audiovisual, written or radio medias	927,534	927,441	100.0%	289,094	31.2%
2602	Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports	977,892	977,654	100.0%	345,836	35.4%
2604	Official Journal	114,000	114,000	100.0%	81,500	71.5%
2620	External expertise and studies	511,080	511,080	100.0%	258,213	50.5%
2622	Documentation and library expenditure	109,458	98,969	90.4%	50,271	45.9%
2624	Expenditure on archive resources	137,500	137,427	99.9%	109,413	79.6%
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	469,200	469,200	100.0%	162,068	34.5%
Total Budget:		90,545,808	89,350,623	98.7%	81,084,575	89.6%

1.2.1.2 Carried forward appropriations (C8 credits of 2016)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the institution	920,717	920,717	100.0%	654,710	71.1%
1000	Salaries, allowances and payments	12,405	12,405	100.0%	4,900	39.5%
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	898,914	898,914	100.0%	644,262	71.7%
105	Courses for Members of the institution	9,398	9,398	100.0%	5,548	59.0%
12	Officials and temporary staff	0	0	N/A	0	N/A
1200	Remuneration and allowances	0	0	N/A	0	N/A
1202	Paid overtime	0	0	N/A	0	N/A
1204	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
129	Provisional appropriation	0	0	N/A	0	N/A
14	Other staff and external services	1,545,585	1,536,302	99.4%	1,371,444	88.7%
1400	Other staff	62,839	54,805	87.2%	54,805	87.2%
1402	Interpreter services	1,291,302	1,290,542	99.9%	1,206,943	93.5%
1404	Graduate traineeships, grants and exchanges of officials	6,921	6,921	100.0%	1,461	21.1%
1408	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
1420	Supplementary services for the translation service	84,766	84,277	99.4%	84,277	99.4%
1422	Expert advice related to consultative work	99,756	99,756	100.0%	23,958	24.0%
16	Other expenditure relating to persons working with the institution	437,206	422,015	96.5%	303,112	69.3%
1610	Miscellaneous expenditure on recruitment	17,060	16,629	97.5%	16,629	97.5%
1612	Further training, retraining and information for staff	138,563	129,846	93.7%	129,846	93.7%
162	Missions	138,521	138,521	100.0%	77,239	55.8%
1630	Social welfare	8,438	2,696	31.9%	2,696	31.9%
1632	Internal social policy	2,870	2,570	89.5%	2,570	89.5%
1633	Mobility/Transport	44,473	44,473	100.0%	35,505	79.8%
1634	Medical service	49,422	49,422	100.0%	38,627	78.2%
1638	Early Childhood Centre and approved day nurseries	37,858	37,858	100.0%	0	0.0%
20	Buildings and associated costs	2,381,795	1,901,661	79.8%	1,894,898	79.6%
2000	Rent	20,197	20,197	100.0%	15,192	75.2%
2001	Annual lease payments	40,641	7,039	17.3%	7,039	17.3%
2007	Fitting-out of premises	1,134,292	1,095,071	96.5%	1,095,071	96.5%
2008	Other expenditure on buildings	49,411	43,211	87.5%	43,211	87.5%
2022	Cleaning and maintenance	613,859	494,102	80.5%	494,102	80.5%
2024	Energy consumption	422,101	159,107	37.7%	159,107	37.7%
2026	Security and surveillance of buildings	88,176	81,127	92.0%	81,127	92.0%
2028	Insurance	13,119	1,807	13.8%	49	0.4%
21	Data processing, equipment and furniture: purchase, hire and maintenance	1,372,266	1,338,250	97.5%	1,304,210	95.0%
2100	Purchase, servicing and maintenance of equipment and software; related work	244,461	240,736	98.5%	240,736	98.5%
2102	Outside assistance for the operation, development and maintenance of software systems	803,774	784,909	97.7%	784,909	97.7%
2103	Telecommunications	0	0	N/A	0	N/A
212	Furniture	33,972	33,945	99.9%	33,945	99.9%
214	Technical equipment and installations	266,267	254,869	95.7%	233,349	87.6%
216	Vehicles	23,792	23,792	100.0%	11,273	47.4%
23	Administrative expenditure	99,122	86,908	87.7%	46,647	47.1%
230	Stationery, office supplies and miscellaneous consumables	12,409	5,536	44.6%	3,536	28.5%

231	Financial charges	817	733	89.8%	733	89.8%
232	Legal costs and damages	26,125	26,125	100.0%	7,175	27.5%
236	Postage on correspondence and delivery charges	27,613	24,625	89.2%	5,437	19.7%
238	Other administrative expenditure	32,158	29,889	92.9%	29,765	92.6%
25	Meetings and conferences	223,729	193,537	86.5%	149,189	66.7%
2540	Costs of meetings organized in Brussels	29,895	29,895	100.0%	24,320	81.3%
2541	Third parties	11,555	11,555	100.0%	1,135	9.8%
2542	Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other Union Institutions	117,113	86,922	74.2%	86,842	74.2%
2546	Representation expenses	65,165	65,165	100.0%	36,892	56.6%
26	Expertise and information: acquisition, archiving, production and distribution	1,845,800	1,772,828	96.0%	1,661,342	90.0%
2600	Relationships with press (European, national, regional, local or specialised) and conclusion of partnerships with audiovisual, written or radio medias	300,050	272,986	91.0%	272,986	91.0%
2602	Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports	566,430	558,619	98.6%	550,045	97.1%
2604	Official Journal	40,648	20,648	50.8%	0	0.0%
2620	External expertise and studies	426,910	426,910	100.0%	426,910	100.0%
2622	Documentation and library expenditure	15,952	15,698	98.4%	10,805	67.7%
2624	Expenditure on archive resources	201,665	201,665	100.0%	165,021	81.8%
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	294,144	276,301	93.9%	235,574	80.1%
Total Budget:		8,826,220	8,172,217	92.6%	7,385,552	83.7%

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 institution	0	0	N/A	0	N/A
1000	Salaries, allowances and payments	0	0	N/A	0	N/A
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	0	0	N/A	0	N/A
105	Courses for Members of the institution	0	0	N/A	0	N/A
12	Officials and temporary staff	4,064	0	0.0%	0	0.0%
1200	Remuneration and allowances	4,064	0	0.0%	0	0.0%
1202	Paid overtime	0	0	N/A	0	N/A
1204	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
129	Provisional appropriation	0	0	N/A	0	N/A
14	Other staff and external services	9,872	9,163	92.8%	9,163	92.8%
1400	Other staff	0	0	N/A	0	N/A
1402	Interpreter services	4,858	4,858	100.0%	4,858	100.0%
1404	Graduate traineeships, grants and exchanges of officials	710	0	0.0%	0	0.0%
1408	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
1420	Supplementary services for the translation service	4,305	4,305	100.0%	4,305	100.0%
1422	Expert advice related to consultative work	0	0	N/A	0	N/A
16	Other expenditure relating to persons working with the institution	3,366	0	0.0%	0	0.0%
1610	Miscellaneous expenditure on recruitment	0	0	N/A	0	N/A
1612	Further training, retraining and information for staff	0	0	N/A	0	N/A
162	Missions	3,366	0	0.0%	0	0.0%
1630	Social welfare	0	0	N/A	0	N/A
1632	Internal social policy	0	0	N/A	0	N/A
1633	Mobility/Transport	0	0	N/A	0	N/A
1634	Medical service	0	0	N/A	0	N/A
1638	Early Childhood Centre and approved day nurseries	0	0	N/A	0	N/A
20	Buildings and associated costs	2,194,408	1,884,237	85.9%	1,857,145	84.6%
2000	Rent	0	0	N/A	0	N/A
2001	Annual lease payments	1,145,362	1,145,362	100.0%	1,145,362	100.0%
2007	Fitting-out of premises	0	0	N/A	0	N/A
2008	Other expenditure on buildings	0	0	N/A	0	N/A
2022	Cleaning and maintenance	0	0	N/A	0	N/A
2024	Energy consumption	1,000,171	690,000	69.0%	690,000	69.0%
2026	Security and surveillance of buildings	0	0	N/A	0	N/A
2028	Insurance	48,875	48,875	100.0%	21,783	44.6%
21	Data processing, equipment and furniture: purchase, hire and maintenance	37,894	31,073	82.0%	27,246	71.9%
2100	Purchase, servicing and maintenance of equipment and software; related work	3,827	3,827	100.0%	0	0.0%
2102	Outside assistance for the operation, development and maintenance of software systems	0	0	N/A	0	N/A
2103	Telecommunications	6,821	0	0.0%	0	0.0%
212	Furniture	0	0	N/A	0	N/A
214	Technical equipment and installations	27,246	27,246	100.0%	27,246	100.0%
216	Vehicles	0	0	N/A	0	N/A
23	Administrative expenditure	8,000	8,000	100.0%	8,000	100.0%
230	Stationery, office supplies and miscellaneous consumables	0	0	N/A	0	N/A

231	Financial charges	0	0	N/A	0	N/A
232	Legal costs and damages	8,000	8,000	100.0%	8,000	100.0%
236	Postage on correspondence and delivery charges	0	0	N/A	0	N/A
238	Other administrative expenditure	0	0	N/A	0	N/A
25	Meetings and conferences	0	0	N/A	0	N/A
2540	Costs of meetings organized in Brussels	0	0	N/A	0	N/A
2541	Third parties	0	0	N/A	0	N/A
2542	Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other Union Institutions	0	0	N/A	0	N/A
2546	Representation expenses	0	0	N/A	0	N/A
26	Expertise and information: acquisition, archiving, production and distribution	0	0	N/A	0	N/A
2600	Relationships with press (European, national, regional, local or specialised) and conclusion of partnerships with audiovisual, written or radio medias	0	0	N/A	0	N/A
2602	Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports	0	0	N/A	0	N/A
2604	Official Journal	0	0	N/A	0	N/A
2620	External expertise and studies	0	0	N/A	0	N/A
2622	Documentation and library expenditure	0	0	N/A	0	N/A
2624	Expenditure on archive resources	0	0	N/A	0	N/A
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	0	0	N/A	0	N/A
Total Budget:		2,257,604	1,932,472	85.6%	1,901,553	84.2%

1.2.1.4 Appropriations corresponding to assigned revenue carried over from previous year (C5 credits of 2016)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the institution	4,360	0	0.0%	0	0.0%
1000	Salaries, allowances and payments	0	0	N/A	0	N/A
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	4,360	0	0.0%	0	0.0%
105	Courses for Members of the institution	0	0	N/A	0	N/A
12	Officials and temporary staff	0	0	N/A	0	N/A
1200	Remuneration and allowances	0	0	N/A	0	N/A
1202	Paid overtime	0	0	N/A	0	N/A
1204	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
129	Provisional appropriation	0	0	N/A	0	N/A
14	Other staff and external services	303	0	0.0%	0	0.0%
1400	Other staff	0	0	N/A	0	N/A
1402	Interpreter services	0	0	N/A	0	N/A
1404	Graduate traineeships, grants and exchanges of officials	0	0	N/A	0	N/A
1408	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
1420	Supplementary services for the translation service	0	0	N/A	0	N/A
1422	Expert advice related to consultative work	303	0	0.0%	0	0.0%
16	Other expenditure relating to persons working with the institution	3,783	3,783	100.0%	3,770	99.7%
1610	Miscellaneous expenditure on recruitment	0	0	N/A	0	N/A
1612	Further training, retraining and information for staff	0	0	N/A	0	N/A
162	Missions	2,510	2,510	100.0%	2,497	99.5%
1630	Social welfare	0	0	N/A	0	N/A
1632	Internal social policy	1,273	1,273	100.0%	1,273	100.0%
1633	Mobility/Transport	0	0	N/A	0	N/A
1634	Medical service	0	0	N/A	0	N/A
1638	Early Childhood Centre and approved day nurseries	0	0	N/A	0	N/A
20	Buildings and associated costs	3,000	3,000	100.0%	3,000	100.0%
2000	Rent	0	0	N/A	0	N/A
2001	Annual lease payments	0	0	N/A	0	N/A
2007	Fitting-out of premises	0	0	N/A	0	N/A
2008	Other expenditure on buildings	0	0	N/A	0	N/A
2022	Cleaning and maintenance	0	0	N/A	0	N/A
2024	Energy consumption	3,000	3,000	100.0%	3,000	100.0%
2026	Security and surveillance of buildings	0	0	N/A	0	N/A
2028	Insurance	0	0	N/A	0	N/A
21	Data processing, equipment and furniture: purchase, hire and maintenance	8,758	8,758	100.0%	8,758	100.0%
2100	Purchase, servicing and maintenance of equipment and software; related work	0	0	N/A	0	N/A
2102	Outside assistance for the operation, development and maintenance of software systems	0	0	N/A	0	N/A
2103	Telecommunications	8,758	8,758	100.0%	8,758	100.0%
212	Furniture	0	0	N/A	0	N/A
214	Technical equipment and installations	0	0	N/A	0	N/A
216	Vehicles	0	0	N/A	0	N/A
23	Administrative expenditure	0	0	N/A	0	N/A
230	Stationery, office supplies and miscellaneous consumables	0	0	N/A	0	N/A

231	Financial charges	0	0	N/A	0	N/A
232	Legal costs and damages	0	0	N/A	0	N/A
236	Postage on correspondence and delivery charges	0	0	N/A	0	N/A
238	Other administrative expenditure	0	0	N/A	0	N/A
25	Meetings and conferences	0	0	N/A	0	N/A
2540	Costs of meetings organized in Brussels	0	0	N/A	0	N/A
2541	Third parties	0	0	N/A	0	N/A
2542	Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other Union Institutions	0	0	N/A	0	N/A
2546	Representation expenses	0	0	N/A	0	N/A
26	Expertise and information: acquisition, archiving, production and distribution	0	0	N/A	0	N/A
2600	Relationships with press (European, national, regional, local or specialised) and conclusion of partnerships with audiovisual, written or radio medias	0	0	N/A	0	N/A
2602	Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports	0	0	N/A	0	N/A
2604	Official Journal	0	0	N/A	0	N/A
2620	External expertise and studies	0	0	N/A	0	N/A
2622	Documentation and library expenditure	0	0	N/A	0	N/A
2624	Expenditure on archive resources	0	0	N/A	0	N/A
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	0	0	N/A	0	N/A
Total Budget:		20,204	15,541	76.9%	15,529	76.9%

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 different types of costs and the comparative information for the payment execution 2015.

	2016					2015	
	Budget	Commitments	%	Payments	%	Payments	%
Internet & office costs	95,000	95,000	100	85,785	90.3	72,050	92.4
Insurance costs	10,000	10,000	100	0	0	3,545	35.5
IT and telecom equipment	239,000	239,000	100	218,250	91.3	0	0%
"Laissez-passer" costs	100,000	100,000	100	18,017	18.0	0	0%
Total	444,000	444,000	100	322,052	72.5	75,595	85.9

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.

As far as "laissez-passer" are concerned, only 50 out of 123 requests had been invoiced on 31/12/2016.

The budget which had been foreseen initially for 2016 did only cover office expenses for members and insurances. It could not foresee the decisions taken at the end of 2015 related to the pilot project on communication allowances, the new regulation on office expenses and the costs for emission of new "laissez-passer" for members.

Therefore, an amount of € 364,000 of appropriations was necessary and transferred from other budgetary items in the course of 2016.

– 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, 6,314 reimbursement requests were submitted by effective and alternate Members by the end of 2016, of which 71 were put on hold given the lack of supporting documents (compared to 72 in 2015, 73 in 2014 and, 58 in 2013). Those reimbursements covered 9,321 travel days and 9,025 meeting days.

The following table details the cumulated payments made to Members for the various types of meetings with a comparison to 2015, 2014 and 2013.

Meetings	2016	2015	2014	2013
Plenary sessions & Bureau meetings in Brussels	1,951,622	2,670,803	2,348,320	2,935,993
Extraordinary bureau meetings outside Brussels	58,014	168,502	68,969	107,384
Conference of Presidents	9,273	3,990	28,169	0
Thematic commissions	3,264,768	3,267,522	3,021,997	2,991,328
Commission for Administrative & Financial Affairs (CAFA)	42,104	49,319	49,954	43,939

Working Groups	134,101	94,708	148,392	187,766
Political Groups	358,722	407,854	320,141	335,479
Seminars & Conferences	634,877	369,371	397,594	411,664
Presidency	159,117	118,860	65,913	89,406
Individual attendances	521,891	394,840	391,499	342,210
Other	193,497	212,920	248,835	385,428
Athens Summit	0	0	429,952	0
Bratislava Summit	320,786	0	0	0
Total	7,648,772	7,758,689	7,519,735	7,830,597

Due to the terrorist attacks, the presence rate at the April 2016 Plenary Session was far below expectations.

The increase in seminars and conferences can be explained on the one hand by an increased attendance of political groups from 25% to 50% (approved by the Bureau and CAFA) and on the other hand by additional thematic activities for consultative works.

As far as individual attendances are concerned, the increased has been influenced by the change of the organigram in 2015 and partially also by the organisation of new activities. In addition, in 2016 some "local events" have been organised that were also financed under this budget.

The following table indicates the number of days of travels and meetings since 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
2014	8,560	7,233
2015	9,295	8,081
2016	9,321	9,025

The surplus of this budgetary item, € 609,302 was carried forward to 2017 and will be used to fund:

- the abovementioned 71 pending files for an estimated total of € 106,145;
- the cost of meetings that took place early 2017 and for which formal invitations were sent in 2016 for the remaining budget.

An amount of € 819,880 of appropriations was transferred to other budgetary items in the course of 2016.

– **Budgetary item 105**

This budgetary item includes the contribution of the Committee to the costs of training of the Members (linguistic and others). In 2016, 8 requests were financed for a total of € 4,738 (compared to € 5,602 in 2015, or 5,208 in 2014). 18 additional requests, related to 2016, are expected to be received in the course of 2017 and paid using carried forward credits.

An amount of € 10,000 of appropriations was transferred from other budgetary items in the course of 2016.

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 2016 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 2016 and their comparative amounts for the years 2015 and 2014.

	2016	2015	2014
Basic pays	36,345,965	34,874,945	35,676,607
Expatriation allowances	4,908,023	4,679,704	4,798,133
Child allowances	3,296,885	3,169,930	3,257,184
Sickness insurance contributions	1,294,259	1,250,086	1,275,525
Annual trip contributions	546,611	532,053	559,625
Accident insurance contributions	190,632	184,165	188,225
Secretarial allowances	24,934	35,388	42,383
Unemployment insurance contributions	55,793	50,272	44,899
Other allowances and reimbursements	96,765	100,780	113,815
Total	46,759,867	44,877,323	45,956,396

The appropriations needed for staff salaries have been calculated taking into account the EU Staff Regulation and the European Commission's recommendations. The main components of the increase in appropriations for 2016 are:

- 2015 salary indexation, i.e. difference between full year cost in 2016 and 6m effect already included in 2015 budget;
- 2016 salary indexation, i.e. 6 months effect;
- statutory step increases;
- promotions of staff in accordance with principles laid down in the EU Staff Regulation;

The increase was to some extent limited by 1.4% staff cut in 2016 (reduction of 7 posts) in the framework of 5% staff cut by 2017.

The initial budget was reduced by € 15,395 (DAB 3) and an amount of € 295,321 of appropriations was transferred to other budgetary items in the course of 2016 (net effect).

– Budgetary item 1202

This budgetary item includes the overtime paid to staff members during the year. The payments decreased over the last three years thanks to flexitime and the eight hour regime.

Also in accordance to article 56 SR and annex VI, only staff in grades AST1-AST4 and SC1-SC6 (as well as contract agents in FGI and FGII) are eligible for compensatory leave or remuneration of overtime. With the subsequent promotion exercises in times of staff reductions, the number of staff members in those grades is decreasing year after year. It follows that also the potential volume of overtime also tends to decrease.

– 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 following table indicates the various types of entitlements paid in 2016 and their comparative amounts for the years 2015 and 2014.

	2016	2015	2014
Moving costs	19,945	1,700	46,812
Travel costs	3,160	7,163	8,801
Daily allowances	54,104	101,491	82,223
Installation allowances	79,643	57,099	104,889
Balance with other Institutions	51,097	30,696	72,406
Others	1,994	0	69
Total	209,943	198,149	315,200

Given the limited resources (staff cuts and transfers to the EP) the recruitments were in line with the needs of the institution.

– **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.

No budget was foreseen for 2016, as all remuneration indexation related costs have been included directly in budget line 1200.

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 and special advisors working for the Committee.

The following table indicates the amounts paid to each type of other staff in 2016 and their comparative amounts for the years 2015 and 2014.

	2016	2015	2014
Contractual agents	2,351,665	2,340,831	1,525,578
Interim agents	225,617	145,634	94,113
Medical and special advisor	98,882	86,419	89,900
Total	2,676,164	2,572,884	1,709,591

The recruitment of interim agents is depending on the unpredictable needs of the services concerned and is impossible to predict precisely.

The overall requests have been above initial expectations, especially in the framework of the implementation of the political priorities of the Presidency (support to members, political groups and cabinet, press). The invoice concerning the salary indexation as from June 2016 and the invoice relating to December 2016 were not yet received at year-end and will be paid using the C8 credits of 2017 which explains the lower execution of C1 credit appropriations.

An amount of € 527,000 of appropriations was transferred from other budgetary items in the course of 2016 (net effect).

– **Budgetary item 1402**

This budgetary item includes the amounts paid for the interpretation services of the Commission and the European Parliament. In 2016, the payment execution rate slightly increased compared to the previous year (from 65.4% to 69.2%).

Besides the fact that the two other institutions still need to submit their final debit notes for November and December 2016, it is estimated that a surplus of € 0.4 million will remain. This surplus will finance the interpretation services for meetings held in January and February 2017 for which the interpretation services have already been ordered in 2016.

A total amount of € 500,000 of appropriations was transferred to other budgetary items in the course of 2016.

– **Budgetary item 1404**

This budgetary item includes the allowances paid to seconded national experts and to trainees.

The following table indicates the amounts paid for each type of costs in 2016 and their comparative amounts for the years 2015 and 2014.

	2016	2015	2014
Seconded National Experts	392,771	320,211	389,820
Trainees	254,551	225,800	218,615
Total	647,322	546,011	608,435

An amount of € 103,000 of appropriations was transferred to other budgetary items in the course of 2016.

– **Budgetary item 1408**

This budgetary item is used to cover outsourcing costs for files related to pensions and departures such as unemployment benefits, transfers of pension rights and recalculations, as well as for the handling of staff members' privileges and immunities by the Commission's Welcome Office in accordance with the terms of two Service Level Agreements between the CoR and the Commission.

The payment relating to these SLA's are traditionally subject to recovery orders sent in the following year. It explains why the available credits have been carried forward to 2017 (C8).

– **Budgetary item 1420**

This budgetary item includes the costs of the translation works outsourced to external third parties.

The budget execution rate is 80.9%.

The allocated resources for this budget line were substantially increased in 2016 following the cooperation agreement signed with the EP.

However, during the year an amount of € 431,671 was transferred to other budgetary items.

The budget spending for outsourcing can only be foreseen approximately, due to the fact that outsourcing depends on the input. In addition, Directorate for Translations is in the middle of a transition period with progressive reduction of in-house capacity and corresponding increase in outsourcing. The alignment in resources will take place over a three-year period.

– **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 following table indicates the cumulated amounts paid to experts and speakers in 2016 and their comparative amounts for the years 2015 and 2014

	2016	2015	2014
Experts	138,717	100,796	180,632
Speakers	167,087	154,448	138,077
Total	305,804	255,244	318,709

In total 160 claims for experts and 175 for speakers have been reimbursed which is a considerable increase compared to 2015 (82 claims for experts and 170 for speakers).

Despite this increase, the allocated budget showed a potential surplus of which a net amount of 100,000 EUR in total was transferred to other budget lines in 2016.

33 files were put on hold given the lack of supporting documents (compared to 20 in 2015 and 25 in 2014) and will be paid in 2017 with the reported credit once these files are completed according to the regulation.

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 increased a lot compared to the previous year (from 45.4% to 88.6%). By nature, related expenses are difficult to predict.

– **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 decreased (from 68% to 46.5%) mainly because of the implementation of the new framework contracts for inter-institutional training that took longer than scheduled and some administrative issues with the major contractor which have been solved during Q4 2016.

The remaining payments will be made in 2017 (using carried forward appropriations) upon receipt of the corresponding invoices. The final execution rate of 2017 C8 credits is expected to be close to 100%.

– **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 increased compared to the previous year (from 66.8% to 76.2%).

A total amount of € 70,000 of appropriations was transferred from other budgetary items in the course of 2016 but it proved to be not fully necessary as the actual number and costs of missions were lower than foreseen.

– **Budgetary item 1630**

This budgetary item is used for occasional assistance expenses to officials or temporary agents (or their relatives) facing difficult situations, in the context of an inter-institutional policy agreed on this matter. The payment execution rate remained low as in the previous year (23%). 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, support to military protection, language courses for spouses, birth gift, etc) and legal advices to staff members. The payment execution increased compared to previous year (from 83.6% to 89.5%).

A total amount of € 5,680 of appropriations was transferred from other budgetary items in the course of 2016.

– **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 policy that foresees that requests for reimbursements are submitted at the expiration of the subscription period. As a consequence, most requests of staff members are received after year-end and are thus reimbursed from the carried forward appropriations.

An amount of € 5,000 of appropriations was transferred from other budgetary items in the course of 2016.

– **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 low payment execution rate (37.45%) is explained by (i) the fact that several reimbursement requests had not been introduced before the end of 2016 and are expected to arrive in 2017 and (ii) some invoices for medical equipment, training for social workers are to be received in 2017.

An amount of € 10,850 of appropriations was transferred to other budgetary items in the course of 2016.

– **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, the costs of which increased constantly over the last years. In 2016, the payment rate was 100%.

An amount of € 170 of appropriations was transferred from other budgetary items in the course of 2016.

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 2016 and their comparative amounts for the years 2015 and 2014.

	2016	2015	2014
Renting fee & charges VMA building	1,499,913	1,481,779	1,459,537
Renting rooms for plenary sessions	21,760	37,804	8,118
Total	1,519,583	1,519,583	1,467,655

The situation is comparable to last year.

The Plenary Sessions of April and December 2016 were not yet invoiced and will be paid out using the reported credits towards 2017.

For the summit in Bratislava, the CoR was only asked to bear the rental of the theatre for one day.

No other rents had to be paid for external meetings in 2016. Therefore an amount of € 41,000 of appropriations was transferred to other budgetary items in the course of 2016.

– 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 3 and 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 2016, 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 2016 (with C1 credits) and their comparative amounts for the years 2015 and 2014.

	2016	2015	2014
Lease payments for 4 buildings (JDE is paid by EESC)	8,402,203	8,811,637	8,846,005
Other renting fees (bridges & access between buildings)	19,502	919	9,680
Total	8,421,705	8,812,556	8,855,685

It has to be noted that two specific factors have affected the year 2015:

- € 0.9 mios of lease payments 2015 have been paid under C8 credits of 2014 (agreed by the Budget Authority in 2014 – 13/2014) thus reducing the payments under C1 credits 2015;
- € 1.1 mios have been paid under C1 credits 2015 as pre-payment of leases 2016 (approved by Budget Authority in INF 13/2015 and DEC 01/2015) thus increasing the payments under C1 credits 2015.

2016 has also been affected as follows:

- as a consequence of the advance payment of 2015, € 1.1 mios of lease payments 2016 have been paid under the C1 credits of 2015 (see before) thus decreasing the payments under C1 credits 2016;
- € 0.9 mios have been paid under C1 credits 2016 as pre-payment of leases 2017 (approved by Budget Authority –DEC 01/2016) thus increasing the payments under C1 credits of 2016 with the objective to free this amount in 2017 C1 credits and to reallocate it to buildings' renovation related projects.

The following table indicates the total amount of lease payments made to external lessors in 2016, 2015 and 2014 for each individual building (for the Committee and for the EESC):

<i>Total payments to external lessors</i>	2016	2015	2014
JDE	10,438,488	10,374,628	10,438,488
BvS	5,959,595	5,923,136	5,959,595
TR74	1,554,969	1,527,474	1,554,969
B68	2,126,335	2,102,053	2,126,335
REM	116,148	102,550	116,148
Total	20,195,535	20,029,841	20,195,535

For the JDE, BvS and the B68 buildings, the annual increase between 2014 and 2016 is explained by the annual indexation (based on the Belgian harmonised indices of consumer prices as contractually foreseen). For the TR74 building, the yearly indexation is definitively fixed at 1.80% in the contract, also explaining the increase between 2014 and 2016.

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 for leases of years 2014, 2015 and 2016 by the Committee per fund source (including the contribution received from the EESC):

<i>Total payments to external lessors per fund source</i>	2016	2015	2014
C1 credits (CoR contribution)	7,466,323	7,666,275	7,921,006
C4 credits (mainly EESC contribution of the year)	1,145,362	1,063,939	1,132,276
C5 credits (EESC contribution carried over)	0	0	0
C8 credits (CoR contribution)	0	0	540,807
C1 2015	1,145,362	925,000	0
Total	9,757,047	9,655,214	9,594,089

An amount of € 319,842 was transferred to other budget lines in the course of 2016 (net effect).

– **Budgetary item 2007**

This budgetary item includes the costs of the fitting out of premises. The commitments made on this line relate to work that started or were ordered in 2016 but will be finalised and paid in 2017. This explains why no payments were made in 2016 but will be made during 2017 using carried forward appropriations.

An amount of € 1,188,362 of appropriations was transferred from other budgetary items in the course of 2016.

The under consumption of the total budget is explained by the difference between the estimated value of the new calls for tenders (gas heating T74 and groups frigo B68) and the final value of awarded contracts.

– **Budgetary item 2008**

This budgetary item includes other expenditure on buildings such as engineering and EMAS consulting services or other studies for various projects.

Part of the surveys ordered on this budget item is used to order works on budgetary item 2007.

A big part of the commitments made on this item relate to work that will be performed in 2017. This explains the low level of payment rate (12.9%).

An amount of € 127,000 of appropriations was transferred from other budgetary items in the course of 2016.

– **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 improved significantly compared to the previous year (from 65.5% to 82.3%).

An amount of € 110,000 of appropriations was transferred from other budgetary items in the course of 2016.

– **Budgetary item 2024**

This budgetary item includes the cost of the energy consumption of the buildings (water, electricity, gas and heating). Further to invoicing arrangements between the Committee and the EESC (based on the Cooperation Agreement signed between them), the CoR received an amount of € 690.000 in 2016 from the EESC as the Committee acted as single paying agent for this budgetary item towards external suppliers (as in previous years). In addition, the CoR also received an amount of € 289.255 from the IBGE (Brussels Institut for management of environment) following a court decision won by the Institutions (C-163/14). In addition CoR received also an amount of € 20,916 from IBGE as "energy premium", following the investments made in replacing the window frames in BvS.

In 2016, payments were mainly done from assigned revenue which can explain why only 4% payments were made on C1 credits in 2016. The remaining payments will be done on reported C8 credits.

However, it is to be noted that the global estimations for the year (C1 and C4 credits together) were around € 1.5 million, but the final execution rate is expected to be lower because of the favourable climate conditions, decreasing energy costs and a better energy consumption management that resulted in economies.

An amount of € 42,500 of appropriations was transferred to other budgetary items in the course of 2016.

– **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 mainly the total related budget in 2016 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.

In addition, this budgetary item includes the human costs of security and surveillance in respect of buildings and the cost of security services for the CoR Plenary Sessions and Summits held outside the CoR/EESC buildings.

Saving on this expenditure position was to a large extent possible due to a continuous positive cooperation with the European Parliament (in this case regarding the CoR Plenary Sessions held in the premises of the EP) that has led, among others, to lower security related costs than expected before for the CoR for these Plenary Sessions.

An amount of € 282,146 of appropriations was therefore transferred to other budgetary items in the course of 2016.

– **Budgetary item 2028**

This budgetary item includes the cost of insurance premium paid in relation with the buildings.

As far as C1 credits are concerned, no payments were done in 2016. This is explained by the fact that further to invoicing arrangements between the Committee and the EESC, the CoR received an amount of € 48,875 in 2016 from the EESC (C4 credits) which was used in priority as the Committee acted as single paying agent for this budgetary item towards external suppliers (as in previous years).

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

Overall, the payment execution rate for this chapter increased compared to the previous year (from 66.5% to 70.5%).

A total net amount of € 219,547 was transferred from other budgetary items in the course of 2016 (net effect).

1.2.2.7 Chapter 23 – Current administrative expenditure

Overall, the payment execution rate for this chapter decreased in 2016 compared to the previous year (from 64% to 54.5%). This lower level was mainly explained by delays in receiving final invoices from external suppliers.

A total amount of € 8,100 of appropriations was transferred from other budgetary items in the course of 2016 (net effect).

1.2.2.8 Chapter 25 – Meetings and conferences

Overall, the payment execution rate for this chapter remained stable compared to 2015 (65.3%). Payment rate is not really comparable from one year to the other, as it is to a large extent affected by the delays in receiving final invoices from external suppliers.

A total net amount of € 36,200 of appropriations was transferred from other budgetary item in the course of 2016.

1.2.2.9 Chapter 26 – Expertise and information

Overall, the payment execution rate for this chapter slightly increased in 2016 compared to the previous year (from 38.9% to 39.9%). This low level is mainly explained by delays in receiving final invoices from external suppliers. This trend concerned nearly all budgetary items.

A total amount of € 487,792 of appropriations was transferred from other budgetary item in the course of 2016 (net effect).

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 2016 was 83.7% for a cumulated amount of € 7,385,552. Added to the amount of payments made already in 2015 on commitments funded by C1, C4 and C5 credits (€ 80,303,413), the final payment execution rate of the year 2015 amounts to € 87,688,965 or 96.6%. This is slightly more in percentage terms in comparison to the year 2014 where the final payment execution rate reached 96.3% (C1, C4 and C5 credits all together).

1.2.4 Comments (C4 credits)

The C4 credits include the assigned revenues cashed in 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 in 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 engaged before C4 and C1 credits as they will be automatically cancelled at the end of the year.

At the end of the year 76.9% of those credits have been committed. Payments may be executed until 31/12/2017 at the latest.

1.3 Budget Outturn 2016

Revenue 2016 (universal & assigned)	10.782.036
<i>Universal income (IC1)</i>	8.348.465
<i>Internal assigned income (IC4)</i>	2.433.571
Payments from appropriations 2016 & assigned revenue	- 83.001.657
<i>Appropriations 2016 (C1 credits)</i>	- 81.084.575
<i>Assigned revenue 2016 (C4 credits)</i>	- 1.901.553
<i>Carried over assigned revenue from 2015 to 2016 (C5 credits)</i>	- 15.529
Payments appropriation carried forward/over to 2017	- 8.622.111
<i>Unused committed appropriations 2016 (C1 to C8 credits)</i>	- 8.266.048
<i>Unused committed assigned revenue 2016 (C4 & C5 to C8 credits)</i>	- 30.932
<i>Unused assigned revenue 2016 (C4 to C5 credits)</i>	- 325.132
Cancellations of unused payment appropriations from previous years	1.440.667
<i>Unused carried forward/over appropriations from previous years (C8 credits)</i>	1.440.667
Budget Outturn 2016	- 79.401.064

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 2016.

Fund source / Item	Description	Budget	Established	Cashed	Not cashed
IC1	Universal income	8,236,191	8,348,465	8,348,465	0
400	Proceeds from taxation on the salaries, wages and allowances of members of the institution, officials, other servants and recipients of pensions	3,688,389	3,663,748	3,663,748	0
403	Proceeds of the temporary contribution from the salaries of members of the body, officials and other servants in active employment	p.m.	227	227	0
404	Proceeds from the special levy on the salaries of members of the body, officials and other servants in active employment	716,824	729,635	729,635	0
410	Staff contributions to the pension scheme	3,825,776	3,909,212	3,909,212	0
411	Transfer or purchase of pension rights by staff	p.m.	45,595	45,595	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	5,202	48	48	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	2,443,936	2,433,571	10,365
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.	0	0	0
5110	Proceeds from letting and subletting immovable property	p.m.	1,150,447	1,145,362	5,085
5111	Reimbursement of charges connected with lettings	p.m.	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.	766,121	766,121	0
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.	301,819	301,819	0
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.	28,774	28,774	0
573	Other contributions and refunds in connection with the administrative operation of the body	p.m.	196,775	191,495	5,280
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		8,236,191	10,792,401	10,782,036	10,365

The IC4 incomes ('assigned revenue') cashed during 2016 (€ 2,433,571) were made available in the form of C4 credits (commitments & payments) for € 2,253,090 and € 3,000 in the form of C5 credits in 2016 and also in the form of C4 credits of 2017 for an amount of € 177,481 that was cashed at the very end of 2016 and inscribed as C4 in 2017.

2. List of transfers of appropriations of the year 2016

During 2016 the following transfers of appropriations submitted by the CoR were approved by the Council and Parliament:

INF 1/2016

This transfer was needed in order to reinforce the budget line 2022 "Cleaning and maintenance" to allow the CoR:

- (i) to fulfil the legal requirements regarding the energy and environmental performance of CoR/EESC managed buildings in accordance with the new legal provisions, namely PEB and PLAGE (Brussels regional legislation) and Directive 2012/27/EU - it includes, among others, certain obligations of attaining precise targets in terms of energy savings, and
- (ii) to counter for the ageing of the technical installations of the Committees' buildings.

This was a joint CoR/EESC expenditure to which the CoR contributed its share. The amount of the transfer is **€ 110,000**.

This transfer was approved in May and executed thereafter.

INF 2/2016

The purpose of this transfer was to reinforce the budget line 162 "Missions" in order to allow the CoR to carry out additional unforeseen missions; in particular the increased dialogue with citizens through stepping up of political activities and initiatives at regional level, and local events that require additional presence of staff alongside members.

The amount of the transfer is **€ 70,000**.

This transfer was approved in September and executed thereafter.

INF 3/2016

The purpose of this transfer was to reinforce the following budget lines:

- 105 "Courses for Members" (for € 10,000) in order to allow the CoR to finance higher demand from CoR Members side for the language courses this year;
- 238 "Other administrative expenditure" (for € 3,000) in order to allow the CoR to finance purchase of clothes for ushers and drivers (statutory obligation);
- 2540 "Internal meetings" (for € 31,000) in order to allow the CoR to compensate for higher prices applied by SODEXO and the new contractor at the EP (for CoR Plenary sessions) for catering (mostly water, coffee/tee) for statutory meetings and other thematic activities organized in the CoR premises and (ii) due to a limited number of additional services required for some statutory meetings.

The total amount of the transfer is **€ 44,000**.

This transfer was approved in September and executed thereafter.

INF 4/2016

The purpose of this transfer was to reinforce the following communication related budget lines:

- **2542 "Organization of events"** (for € 5,200) in order to allow the CoR to cover the costs of organising events in the framework of COP22 (Conference of Parties to the United Nations Framework Convention on Climate Change) in Marrakech and also seminar of EGTC (European Grouping of Territorial Cooperation) platform;
- **2600 "Relationships with media and press"** (for € 96,121) in order to allow the CoR to (i) carry out the Media partnership projects, and (ii) to finance additional needs for Audio-visual coverage of the regional and local actions until the end of the year.

The total amount of the transfer is **€ 101,321**.

This transfer was approved in November and executed thereafter.

INF 5/2016

The purpose of this transfer was to reinforce the budget line **2620 "External expertise and studies"** in order to allow the CoR to carry out 3 additional studies to support the political work of its members in the **Commission for Economic Policy (ECON)** and **Commission for Territorial Cohesion Policy and EU Budget (COTER)**.

The amount of the transfer is **€ 61,671**.

This transfer was approved in November and executed thereafter.

INF 6/2016

The purpose of this transfer was to reinforce budget line **2102 IT** in order to allow the CoR to carry out the assessment of its IT governance in cooperation with European Commission's DG DIGIT.

The amount of the transfer is **€ 45,000**.

This transfer was approved in November and executed thereafter.

INF 7/2016

The purpose of this transfer was to reinforce the communication related budget line **2602 "Edition and distribution of information supports"** in order to allow the CoR to finance in full different specific needs related to the corrective, evaluative maintenance, content development and hosting of the CoR website and preparation of eNewsletters/Digital outreach, and the purchase of the professional social media listening, monitoring and publishing tool "Talkwalker/Hootsuite", all in order to implement the CoR communication and social media strategy that puts more emphasis on digital content and social media.

The total amount of the transfer is **€ 330,000**.

This transfer was approved in November and executed thereafter.

INF 8/2016

The purpose of this transfer was to reinforce (i) budget line **214 "Technical equipment"** in order to allow the CoR/EESC to purchase the **security related equipment** such as X-rays, in particular for the TRE building to allow external participants to access the meeting room (€ 64,646) and (ii) budget line **238 "Other administrative expenditure"** in order to finance the missing part of the internal moving cost (€ 5,100).

These are both the joint EESC/CoR projects and the CoR is paying its share of the joint expenditure.

The total amount of the transfer is **€ 69,746 (CoR share)**.

This transfer was approved in November and executed thereafter.

DEC 1/2016

Following the terrorist attacks and in the light of the persistently critical security situation in Brussels, the EU institutions were forced to improve their building entrance security, with the EP as an example. The EESC and the CoR took certain measures in this respect, benefitting from a limited amending budget in 2016, but the security of the main entrance of the Jacques Delors building (JDE) remained a serious concern and there was an urgent need to bring the security provisions to an equivalent level with other EU Institutions.

The total estimated cost of the project is some € 2.2 million.

The amount of the transfer is **€ 935,880 (estimated CoR share)**. By this transfer the CoR ensured the financing of its share of the project.

This transfer was approved in December and executed thereafter.

3. Financial statements of the Committee as of December 31st, 2016

3.1 Economic Outturn Account

3.1.1 *Summary comparative table 2016 and 2015*

	31/12/2016	31/12/2015
Surplus / Deficit of the year	280,425	-1.677,138
From ordinary activities	5,169,413	3,308,535
Revenue	90,722,066	83,710,432
Staff expenses	- 50,636,780	- 48,577,730
Depreciation, amounts written-off & provisions	- 3,331,434	- 3,386,742
Land & building related expenses	- 4,446,965	- 3,470,609
Other expenses	- 27,137,474	- 24,966,816
From financial activities	- 4,888,988	- 4,985,673
Revenue	43	381
Expenses	- 4,889,031	- 4,986,054

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 2015 and 2016.

	2016	2015	Variation	
Treasury transfers from EC	81,100,000	74,900,000	6,200,000	8.28%
Staff contributions	8,343,824	7,989,755	354,069	4.43%
Revenue with other EU institutions	943,602	807,966	135,636	16.79%
Other	334,683	12,711	321,972	2533%
Total	90,722,109	83,710,432	7,011,677	8.38%

The increase in total revenue is mainly explained by the higher amount of treasury transfers from EC.

The increase of revenue with other EU institutions is mainly explained by an amount of € 0.2 mios received end of the year from the Commission as reimbursement of excess contribution paid to the Early Childhood centres and nurseries.

The other revenues are mainly impacted by two reimbursement for a total of € 0.3 mios received from the IBGE (Brussels Institute for management of environment) following (i) a court decision won by the Institutions - C-163/14 for € 289,255 and (ii) a reimbursement "energy premium", following the investments made in replacing the window frames in BvS for € 20,916.

3.1.2.2 Expenses

In total, the expenses resulting from normal activities have increased by € 5.2 mios.

Staff expenses have increased by € 2.1 mios. The main components of the increase in 2016 are:

- 2015 salary indexation, i.e. difference between full year cost in 2016 and 6m effect already included in 2015 budget;
- 2016 salary indexation, i.e. 6 months effect;
- statutory step increases;
- promotions of staff in accordance with principles laid down in the EU Staff Regulation;

The increase was to some extent limited by 1.4% staff cut in 2016 (reduction of 7 posts) in the framework of 5% staff cut by 2017.

Land and building related expenditures by € 0.9 mio, mainly due to an increase in maintenance and security costs.

And finally other expenses by € 2.2 mios mainly explained by a combined increase of € 1.2 mios in Communication and Publication costs (increased investment in new technologies such as social networks and digital media, increased Media partnership and new logo) and € 1 mio of other external suppliers (mainly increase of IT consultancy, translation costs and interpretations).

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 2016	280.425
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	- 69.544.760
<i>Adjustments for Accrual Cut-off (reversal 31.12.2015)</i>	<i>- 2.990.479</i>
<i>Adjustments for Accrual Cut-off (cut-off 31.12.2016)</i>	<i>3.341.798</i>
<i>Amount from liaison account with Commission booked in the Economic Outturn Account</i>	<i>- 81.100.000</i>
<i>Unpaid invoices at year end but booked in charges</i>	<i>248.564</i>
<i>Depreciation of intangible and tangible fixed assets</i>	<i>3.330.791</i>
<i>Provisions</i>	<i>-</i>
<i>Recovery orders issued during the year but uncashed at year-end</i>	<i>- 10.365</i>
<i>Value reductions</i>	<i>132.067</i>
<i>Payments made from carry over of payment appropriations (C8 credits)</i>	<i>7.385.552</i>
<i>Exchange rate differences</i>	<i>7.536</i>
<i>Pre-financing given in previous year and cleared in the year</i>	<i>109.776</i>
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	- 10.136.730
<i>Asset acquisitions (less unpaid amounts)</i>	<i>- 380.050</i>
<i>Pre-financing paid in 2016 and open at year end</i>	<i>-</i>
<i>Recovery orders issued before the year and cashed in the year</i>	<i>4.514</i>
<i>Capital payments on financial leasing (they are budgetary payments but not in the economic result)</i>	<i>- 2.580.326</i>
<i>Payment appropriations carried forward/over to 2017</i>	<i>- 8.622.111</i>
<i>Cancellation of unused carried over payment appropriations from previous year</i>	<i>1.440.667</i>
<i>Other</i>	<i>576</i>
Budget Outturn 2016	- 79.401.064

3.2 Balance Sheet

3.2.1 Assets

3.2.1.1 Summary comparative table 2016 & 2015

	31/12/2016	31/12/2015
Intangible assets (NBV)	58,546	99,129
Computer Software's	58,546	99,129
Tangible assets (NBV)	67,572,662	70,480,549
Plant, Machinery & Equipment	44,685	49,189
Furniture & Vehicles	326,264	358,304
Computer Hardware	364,049	406,014
Other Fixtures & Fittings	288,435	240,174
Land & Buildings under financial lease	66,549,229	69,426,868
Short term receivables	9,865,669	9,838,000
Customers	10,366	16,226
VAT	1,543	2,057
Staff receivables	17,757	21,914
Pre-financing		109,776
Accruals & Deferrals	9,836,003	9,688,027
Cash & cash equivalents	1,612,149	428,383
Bank accounts	1,612,149	428,383
TOTAL ASSETS	79,109,027	80,846,061

3.2.1.2 Comments

Leased buildings transactions

Excluding the amounts available in cash on the bank accounts of the Committee at year-end, most of the assets (98 % in 2016 and also in 2015) are resulting from the transactions generated by the leased buildings (land & buildings and deferrals).

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 2016:

Buiding	GBV	Annual depreciation charge	Cumulated depreciation	NBV
JDE	46,979,040	1,365,473	17,182,202	29,796,837
BvS	20,643,284	534,547	8,285,483	12,357,801
B68	16,784,665	459,227	5,969,946	10,814,719
TR74	14,250,099	385,924	4,502,446	9,747,653
REM	5,101,705	132,468	1,269,487	3,832,218
Total	103,758,793	2,877,639	37,209,564	66,549,228

Overall variation

The decrease of the assets between 2016 and 2015 is mainly explained by the effect of annual depreciation charge of the fixed assets compensated by the evolution of the available cash & cash equivalent at year-end.

The following table details the split of the gross book value (GBV) between land and built part of each building. According to the accounting standards, the annual depreciation referred to in the table before, is only applied on the built part and land is not depreciated.

Building (CoR)	Land	Built	GBV
JDE	12.842.214	34.136.826	46.979.040
BvS	7.279.602	13.363.682	20.643.284
B68	5.304.000	11.480.665	16.784.665
TR74	4.602.000	9.648.099	14.250.099
REM	1.790.000	3.311.705	5.101.705
Total	31.817.816	71.940.977	103.758.793

3.2.2 Liabilities

3.2.2.1 Summary comparative table 2016 & 2015

	31/12/2016	31/12/2015
Accumulated surplus / deficit	15,645,213	15,364,788
Accumulated surplus / deficit from previous years	15,364,788	17,041,927
Economic result of the year	280,425	-1,677,138
Long term liabilities	56,672,400	59,639,802
Financial lease debt	56,672,400	59,639,802
Short term liabilities	6,791,414	5,841,471
Financial lease debt (falling due within the year)	2,967,402	2,789,808
Suppliers	771,910	1,060,555
Staff payables	8,011	-63
Other payables	68,942	66,027
Accruals & Deferrals	2,975,149	1,925,144
TOTAL LIABILITIES	79,109,027	80,846,061

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 (94% in 2016 and 95.3% in 2015). At the end of 2016, the financial lease debt (including the portion falling due within the year) amounted to € 59,639,802.

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):

Building	CoR	EESC	Total
JDE	25,265,469	51,296,558	76,562,027
BvS	12,324,331	25,022,126	37,346,457
B68	10,475,636	6,983,757	17,459,393
TR74	11,574,366	7,716,244	19,290,610
REM	0	0	0
Total	59,639,802	91,018,685	150,658,487

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	2017	2018-2022	> 2022
JDE	25,265,469	1,191,170	7,145,276	16,929,023
BvS	12,324,330	823,178	4,918,752	6,582,400
B68	10,475,637	534,509	3,101,172	6,839,956
TR74	11,574,366	418,545	2,723,062	8,432,759
REM	0	0	0	0
Total	59,639,802	2,967,402	17,888,262	38,784,138

The following table details the accounting share of the Committee in the various elements of annual lease payments made during 2016. The Capital payments reduced the lease debt of the Committee:

Buiding	Capital	Interests	Contingent rent	Total
JDE	1,122,348	1,459,754	862,599	3,444,701
BvS	776,583	697,604	492,480	1,966,666
B68	509,056	498,840	267,906	1,275,801
TR74	381,821	551,160	0	932,981
REM	0	0	58,074	58,074
Total	2,789,808	3,207,357	1,681,058	7,678,224

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 € 9,757,047 as annual lease payments for 2016 to external lessors. Given the contribution received from the EESC of € 1,145,362, the net amount paid by the Committee equalled € 8,611,685. This net amount was higher than the accounting share of these lease payments (as mentioned in the table above) by € 933,461 (€ 8,611,685 - € 7,678,224). This difference, in disfavour of the Committee (and recorded in the economic outturn account as other 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.

Contingent liabilities

A contingent liability has to be disclosed for a pending dispute with a former CoR official.

No provision is made for the moment as there is currently no obligation that could lead in future payments.

CoR is awaiting the ruling of the General Court (to whom the Civil Service Tribunal jurisdiction was transferred since 01/09/2016) in an action lodged by a former CoR official on 13/11/2015 after CoR ratified the conclusion of an independent invalidity committee denying recognition that the invalidity suffered by the applicant is occupational in origin.

It is however at this stage difficult to make a reliable estimate of its financial effect in the event the General Court would rule in favour of the applicant.

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	2016 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	5,959,595	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	10,438,488	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	2,126,335	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%	1,554,969	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	116,148 (*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	3,529,207	0	0
(*1) In addition to the annual lease payment, a specific fixed annual payment of 264,782 € was 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) including charges estimated at € 0.6 mios per annum.								

5. Main accounting principles

The accounting principles underlying the preparation of the financial statements find their origin in the Financial Regulation and its Implementing Rules. They are also influenced by the accounting rules and the Harmonised Chart of Accounts issued by the accountant of the Commission.

The accounting rules are based on the Accrual based Accounting Principle and largely inspired by International Public Sector Accounting Standards (IPSAS).

5.1 Economic outturn account

5.1.1 Revenue

The vast majority of revenue is funds transferred from the Commission. All transfers received on the bank account of the CoR within the reporting year are recognised as revenue.

5.1.2 Expenditure

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

When any 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 not yet invoiced are estimated and recorded as accrued expenses.

5.2 Balance sheet

5.2.1 Tangible and intangible fixed assets

Tangible and intangible fixed assets are valued at their historic value less depreciation and impairment if any.

Only the following items are considered as assets and enter into the balance sheet:

- items with a unit value **equal or higher than 420€**.
- with a lifetime of more than one year
- which are not consumables

The elements that should be included in the cost of inventoried items are its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Subsequent costs are included in the asset's carrying amount (if an item cannot have a separate life from the main asset) 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 CoR and the cost of the item can be measured reliably.

Depreciation 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	Depreciation rate
Intangible assets	25%
Land	0%
Buildings	4%
Plant and equipment	12.5% to 25%
Furniture and vehicles	10% to 25%
Other fixtures and fittings	12.5% to 25%
Computer hardware	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

Gains and losses on disposals are included in the economic outturn account.

5.2.2 Internally generated intangible assets

An intangible asset arising from the development phase of an internal project shall be recognised as an asset if, and only if, it can be demonstrated all of the following:

- The technical feasibility of completing the intangible asset so that it will be available for use;
- The intention to complete the intangible asset and use or sell it;
- The ability to use or sell the intangible asset;
- How the intangible asset will generate probable future economic benefits or the usefulness of the intangible asset;
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

The cost of an internally generated intangible asset comprises all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management.

The threshold for capitalisation of Development costs for a single project has been established at 1.000.000€ according to the standards of the European Commission and the Economic and Social Committee.

Expenditure on research (or on the research phase of an internal project) shall be recognised as an expense when it is incurred.

5.2.3 *Leases*

Land and buildings, where the CoR bears substantially all the risks and rewards of ownership, are classified as financial leases. Financial leases are classified 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. The present value of the lease expenses is treated as debt, and interest is imputed on this amount and shown as part of the income statement. The rental obligations, net of finance charges, are included in other long-term liabilities. The interest element of the finance cost is charged to the economic outturn account over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period.

Buildings acquired under financial leases are depreciated over 25 years. Land is not depreciated.

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

5.2.4 *Receivables*

Receivables are carried at original invoice amount less write-down for impairment. A write down for impairment of receivables is established when there is objective evidence that CoR will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is recognised in the economic outturn account statement.

Company code **** Business area ****

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2016-16.2016)	Comparison period (01.2015-16.2015)	Absolute difference	Rel dif	Sumtr level
			STATEMENT OF FINANCIAL PERFORMANCE					
			I. ECONOMIC RESULT OF THE YEAR (CALCULATED)					
				280.424,91	1.677.138,39-	1.957.563,30	116,7	*2*
			II. SURPLUS/DEFICIT					
			II.1 REVENUES					
			II.1.1. NON-EXCHANGE REVENUES					
			II.1.1.6. OTHER NON-EXCHANGE REVENUES					
			II.1.1.6.8. FUNDING INSTITUTIONS					
CDRE	****		70601900 Funding Institutions	81.100.000,00-	74.900.000,00-	6.200.000,00-	8,3-	
				81.100.000,00-	74.900.000,00-	6.200.000,00-	8,3-	*6*
				81.100.000,00-	74.900.000,00-	6.200.000,00-	8,3-	*5*
				81.100.000,00-	74.900.000,00-	6.200.000,00-	8,3-	*4*
			II.1.2. EXCHANGE REVENUES					
			II.1.2.1. FINANCIAL INCOME					
			II.1.2.1.2 INTEREST REVENUES					
			II.1.2.1.2.4. INTEREST CASH&CASH EQUIVALENTS					
CDRE	****		75016000 Bank Interest	42,92-	381,41-	338,49	88,7	
				42,92-	381,41-	338,49	88,7	*7*
				42,92-	381,41-	338,49	88,7	*6*
				42,92-	381,41-	338,49	88,7	*5*
			II.1.2.2. OTHER EXCHANGE REVENUE					
			II.1.2.2.3. OTHER ADMINISTRATIVE OPERATIONS					
CDRE	****		74009000 Adm. revenues with other consolidated e	943.601,68-	807.965,81-	135.635,87-	16,8-	
				943.601,68-	807.965,81-	135.635,87-	16,8-	*7*
				943.601,68-	807.965,81-	135.635,87-	16,8-	*6*
			II.1.2.2.4. EXCH RATE DIFF GAINS FROM OP ACT					
CDRE	****		74850000 Realised Exchange Rate Gains	0,00	0,01-	0,01	100,0	
				0,00	0,01-	0,01	100,0	*6*
			II.1.2.2.7. Other Ex Operating Revenues					
CDRE	****		74025000 Miscellaneous income exchange	8.678.464,50-	8.002.466,52-	675.997,98-	8,4-	
				8.678.464,50-	8.002.466,52-	675.997,98-	8,4-	*6*
				9.622.066,18-	8.810.432,34-	811.633,84-	9,2-	*5*
				9.622.109,10-	8.810.813,75-	811.295,35-	9,2-	*4*
				90.722.109,10-	83.710.813,75-	7.011.295,35-	8,4-	*3*
			II.2. EXPENSES					
			II.2. EXPENSES					
			II.2.6. STAFF AND PENSION COSTS					
			II.2.6.1. STAFF EXPENSES					
CDRE	****		62000000 Staff Costs (excluding ENDS and others	37.868.156,88	36.383.096,23	1.485.060,65	4,1	
CDRE	****		62020000 Pensioners & temporary unemployment	335.352,67	338.908,39	3.555,72-	1,0-	
CDRE	****		62030000 Employer's contribution for social secu	1.353.868,99	1.307.201,33	46.667,66	3,6	
CDRE	****		62040000 Staff perquisites and social activitie	209.958,39	181.640,08	28.318,31	15,6	
CDRE	****		62050000 Allowances (excluding ENDS and other Ex	9.788.765,49	9.410.721,99	378.043,50	4,0	
CDRE	****		62051000 Allowances for ENDS and other Experts	392.770,57	320.150,87	72.619,70	22,7	
				49.948.872,99	47.941.718,89	2.007.154,10	4,2	*6*
				49.948.872,99	47.941.718,89	2.007.154,10	4,2	*5*
			II.2.8. FINANCE COSTS					
			II.2.8.1. FINANCE COSTS					
			II.2.8.1.1. OTHER INTEREST EXPENSES					
			II.2.8.1.1.3. Interest expenses on leasing					
CDRE	****		65011000 Interest expense on leasing	4.888.416,08	4.985.168,49	96.752,41-	1,9-	
				4.888.416,08	4.985.168,49	96.752,41-	1,9-	*8*
				4.888.416,08	4.985.168,49	96.752,41-	1,9-	*7*
				4.888.416,08	4.985.168,49	96.752,41-	1,9-	*6*
			II.2.8.2. OTHER FINANCIAL EXPENSES					
			II.2.8.2.1. OTHER FINANCIAL EXPENSES					
			II.2.8.2.1.1. OTHER FINANCIAL EXPENSES					

Company code **** Business area ****

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2016-16.2016)	Comparison period (01.2015-16.2015)	Absolute difference	Rel dif	Sumtn level
	CDRE	****	65025000 Other financial expenses	615,15	885,74	270,59-	30,5-	
				615,15	885,74	270,59-	30,5-	*8*
				615,15	885,74	270,59-	30,5-	*7*
				615,15	885,74	270,59-	30,5-	*6*
				4.889.031,23	4.986.054,23	97.023,00-	1,9-	*5*
			II.2.10.OTHER EXPENSES					
			II.2.10.1. OTHER EXPENSES					
			II.2.10.1.1. OTHER					
			II.2.10.1.1.1. Administrative and IT exp.					
	CDRE	****	61010000 Office Supplies & maintenance	1.252.790,46	1.221.942,84	30.847,62	2,5	
	CDRE	****	61020000 Communications & publications	2.475.873,43	1.250.300,49	1.225.572,94	98,0	
	CDRE	****	61030000 Legal Expenses	26.525,00	10.700,00	15.825,00	147,9	
	CDRE	****	61040000 Insurance - others	2.970,58	10.523,66	7.553,08-	71,8-	
	CDRE	****	61050000 Car & Transport expenses	2.255,58	3.259,27	1.003,69-	30,8-	
	CDRE	****	61060000 EPSO Costs (Recruitment)	42.719,90	35.261,07	7.458,83	21,2	
	CDRE	****	61070000 Training Costs	227.249,90	278.096,51	50.846,61-	18,3-	
	CDRE	****	61080000 Missions	417.937,51	322.653,16	95.284,35	29,5	
	CDRE	****	61085000 Experts and related expenditure	9.107.336,05	8.944.362,74	162.973,31	1,8	
				13.555.658,41	12.077.099,74	1.478.558,67	12,2	*8*
			II.2.10.1.1.2. Other Expenses					
	CDRE	****	61095000 OTHER EXTERNAL SERVICE PROVIDER (NON-IT	5.569.804,19	4.620.207,19	949.597,00	20,6	
	CDRE	****	64200000 Losses on realisation of trade debtors	131.424,49	0,00	131.424,49		
				5.701.228,68	4.620.207,19	1.081.021,49	23,4	*8*
			II.2.10.1.1.3. Conso - Admin. & IT exp					
	CDRE	****	61100000 Expenses with other Consolidated entiti	8.289.017,00	8.698.859,81	409.842,81-	4,7-	
				8.289.017,00	8.698.859,81	409.842,81-	4,7-	*8*
				27.545.904,09	25.396.166,74	2.149.737,35	8,5	*7*
				27.545.904,09	25.396.166,74	2.149.737,35	8,5	*6*
			II.2.10.3. PPE Related Expenses					
			II.2.10.3.1. FIXED ASSETS RELATED EXPENSES					
	CDRE	****	61001700 Operating Lease Expenses	88.601,54	71.522,74	17.078,80	23,9	
	CDRE	****	63010000 Depreciation of intangible fixed assets	40.583,00	41.232,65	649,65-	1,6-	
	CDRE	****	63020000 Depreciation of tangible fixed assets	3.290.208,04	3.347.347,66	57.139,62-	1,7-	
	CDRE	****	63090000 Amounts written off tangible fixed asse	643,00	1.837,82-	2.480,82	135,0	
				3.420.035,58	3.458.265,23	38.229,65-	1,1-	*7*
			II.2.10.3.2. LAND AND BUILDINGS					
	CDRE	****	61001000 Rent of Land & Buildings	34.660,39	26.022,91	8.637,48	33,2	
	CDRE	****	61001500 Rental Expenses - Other	183.340,20	125.416,60	57.923,60	46,2	
	CDRE	****	61002000 Maintenance & Security - Building	4.372.309,31	3.403.894,06	968.415,25	28,5	
	CDRE	****	61003000 Insurance Building	39.994,63	40.692,65	698,02-	1,7-	
				4.630.304,53	3.596.026,22	1.034.278,31	28,8	*7*
				8.050.340,11	7.054.291,45	996.048,66	14,1	*6*
			II.2.10.4. EXCH RATE DIFF LOSSES FROM OP ACT					
	CDRE	****	64850000 Realised Exchange Rate Losses	7.535,77	9.720,83	2.185,06-	22,5-	
				7.535,77	9.720,83	2.185,06-	22,5-	*6*
				35.603.779,97	32.460.179,02	3.143.600,95	9,7	*5*
				90.441.684,19	85.387.952,14	5.053.732,05	5,9	*4*
				90.441.684,19	85.387.952,14	5.053.732,05	5,9	*3*
				280.424,91-	1.677.138,39	1.957.563,30-	116,7-	*2*
				0,00	0,00	0,00		*1*

Company code **** Business area ****

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2016-16.2016)	Comparison period (01.2015-16.2015)	Absolute difference	Rel dif	Sumtn level
			ASSETS					
			A.I. NON CURRENT ASSETS					
			A.I.1. INTANGIBLE ASSETS					
			A.I.1.1. COMPUTER SOFTWARE					
	CDRE	****	21001000 Computer software	514.520,31	520.539,21	6.018,90-	1,2-	
	CDRE	****	21008000 Computer software - Depreciation	455.974,31-	421.410,21-	34.564,10-	8,2-	
				58.546,00	99.129,00	40.583,00-	40,9-	*4*
				58.546,00	99.129,00	40.583,00-	40,9-	*3*
			A.I.2. PROPERTY, PLANT AND EQUIPMENT					
			A.I.2.2. PLANTS AND EQUIPMENT					
	CDRE	****	23001000 Plant, Machinery & Equipment	41.495,55	41.495,55	0,00		
	CDRE	****	23001001 Manual assets Plant, Machinery & Equipm	65.308,68	65.308,68	0,00		
	CDRE	****	23008000 Plant, Machinery & Equipment - Deprecia	39.261,55-	38.022,55-	1.239,00-	3,3-	
	CDRE	****	23008001 Manual Plant, Machinery & Equipment -	22.858,01-	19.592,58-	3.265,43-	16,7-	
				44.684,67	49.189,10	4.504,43-	9,2-	*4*
			A.I.2.3. FURNITURE AND VEHICLES					
	CDRE	****	24001000 Furniture and Vehicles	1.400.061,97	1.396.552,89	3.509,08	0,3	
	CDRE	****	24001001 Manual assets Furniture and Vehicules	11.832,71	316,12	11.516,59	3643,1	
	CDRE	****	24008000 Furniture and Vehicles - Depreciation	1.075.276,64-	1.040.369,56-	34.907,08-	3,4-	
	CDRE	****	24008001 Manual Furniture and Vehicles - Depr.	10.353,63-	1.804,05	12.157,68-	673,9-	
				326.264,41	358.303,50	32.039,09-	8,9-	*4*
			A.I.2.4. COMPUTER HARDWARE					
	CDRE	****	24101000 Computer Hardware	3.354.836,51	3.209.899,14	144.937,37	4,5	
	CDRE	****	24101001 Manual Computer Hardware	0,00	30.410,39-	30.410,39	100,0	
	CDRE	****	24108000 Computer Hardware - Depreciation	2.990.787,51-	2.774.762,14-	216.025,37-	7,8-	
	CDRE	****	24108001 Manual assets Computer Hardware - Depre	0,00	1.287,39	1.287,39-	100,0-	
				364.049,00	406.014,00	41.965,00-	10,3-	*4*
			A.I.2.5. OTHER FIXTURES AND FITTINGS					
	CDRE	****	24201000 Other Fixtures and Fittings	963.867,09	847.953,80	115.913,29	13,7	
	CDRE	****	24201001 Manual Other Fixtures and Fittings	2.180,50-	2.180,50-	0,00		
	CDRE	****	24208000 Other Fixtures and Fittings - Depreciat	674.114,09-	606.200,80-	67.913,29-	11,2-	
	CDRE	****	24208001 Manual Other Fixtures and Fittings - D	863,00	601,44	261,56	43,5	
				288.435,50	240.173,94	48.261,56	20,1	*4*
			A.I.2.7. LEASING					
	CDRE	****	25001001 Man. assets Land & Buildings under Fin.	103.758.793,29	103.758.793,29	0,00		
	CDRE	****	25008001 Man. assets L&B under Fin. Lease - Depr	37.209.564,24-	34.331.925,15-	2.877.639,09-	8,4-	
				66.549.229,05	69.426.868,14	2.877.639,09-	4,1-	*4*
				67.572.662,63	70.480.548,68	2.907.886,05-	4,1-	*3*
				67.631.208,63	70.579.677,68	2.948.469,05-	4,2-	*2*
			A.II. CURRENT ASSETS					
			A.II.2. CURRENT PRE-FINANCING					
			A.II.2.1. Current Pre-Financing					
			A.II.2.1.4. Implem by Oth Cons Ent w 3rd prts					
			A.II.2.1.4.1. PF Gross implem by other entity					
	CDRE	****	40510020 PF implem by oth entity with 3rd party	0,00	109.775,82	109.775,82-	100,0-	
				0,00	109.775,82	109.775,82-	100,0-	*6*
				0,00	109.775,82	109.775,82-	100,0-	*5*
				0,00	109.775,82	109.775,82-	100,0-	*4*
				0,00	109.775,82	109.775,82-	100,0-	*3*
			A.II.3. CURRENT EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES					
			A.II.3.1. EXCHANGE RECEIVABLES					
			A.II.4.1. CR CUSTOMER GROSS AMOUNT					
	CDRE	****	40001000 Amounts receivable from customers	5.085,53	11.768,55	6.683,02-	56,8-	
				5.085,53	11.768,55	6.683,02-	56,8-	*5*
			A.II.4.3. Deffered Charges Exchange					
			A.II.4.3.1. DEFERRED CHARGES					

Company code **** Business area ****

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2016-16.2016)	Comparison period (01.2015-16.2015)	Absolute difference	Rel dif	Sumtn level
	CDRE	****	49000000 Deferred charges exchange	9.833.641,33	9.688.375,38	145.265,95	1,5	
				9.833.641,33	9.688.375,38	145.265,95	1,5	*6*
				9.833.641,33	9.688.375,38	145.265,95	1,5	*5*
			A.II.4.4. Other Exchange Receivables					
			A.II.4.4.1. SUNDRY RECEIVABLES					
			A.II.4.4.1.2. PERSONNEL					
	CDRE	****	40007000 Amounts receivable - Staff	4.985,98	0,00	4.985,98		
	CDRE	****	45290000 salaires en attente	12.771,49	20.623,10	7.851,61-	38,1-	
	CDRE	****	45321000 Avances sur frais de missions	0,00	1.291,30	1.291,30-	100,0-	
				17.757,47	21.914,40	4.156,93-	19,0-	*7*
				17.757,47	21.914,40	4.156,93-	19,0-	*6*
			A.II.4.4.2. CR CONSOLIDATED EC ENTITIES					
	CDRE	****	40005000 Amts rec. from conso ent.-Glob.conso/Cp	0,00	4.457,04	4.457,04-	100,0-	
				0,00	4.457,04	4.457,04-	100,0-	*6*
			A.II.4.4.3. OTHER ACTIVE ACCRUALS&DEFERRALS					
	CDRE	****	49100000 interets bancaires a recevoir	0,00	4,69	4,69-	100,0-	
	CDRE	****	49270000 Dépenses diverses à imputer	2.361,28	350,32-	2.711,60	774,0	
	CDRE	****	49291000 Frais bancaires à imputer	0,00	2,16-	2,16	100,0	
				2.361,28	347,79-	2.709,07	778,9	*6*
				20.118,75	26.023,65	5.904,90-	22,7-	*5*
				9.858.845,61	9.726.167,58	132.678,03	1,4	*4*
			A.II.3.2. NON-EXCHANGE RECEIVABLES					
			A.II.5.1. CR MEMBER STATES					
			A.II.5.1.1. CR MEMBER STATES GROSS AMOUNT					
	CDRE	****	40002000 Amounts receivable from Member States	5.280,00	0,00	5.280,00		
				5.280,00	0,00	5.280,00		*6*
			A.II.5.1.3. CR MEMBER STATES SPECIFIC					
			A.II.5.1.3.4. VAT Gross amount					
	CDRE	****	41101100 TVA à récupérer - Portugal	1.543,54	2.056,91	513,37-	25,0-	
				1.543,54	2.056,91	513,37-	25,0-	*7*
				1.543,54	2.056,91	513,37-	25,0-	*6*
				6.823,54	2.056,91	4.766,63	231,7	*5*
				6.823,54	2.056,91	4.766,63	231,7	*4*
				9.865.669,15	9.728.224,49	137.444,66	1,4	*3*
			A.II.6. CASH AND CASH EQUIVALENTS					
			A.II.7.1. BANK ACCOUNTS COMMISSION					
			A.II.7.1.3. CURRENT ACCOUNTS					
	CDRE	****	55023000 ING BELGIUM EURO	1.393.393,76	45.706,82	1.347.686,94	2948,5	
	CDRE	****	55040100 UNICREDIT BANK AG EUR	218.755,36	382.676,61	163.921,25-	42,8-	
				1.612.149,12	428.383,43	1.183.765,69	276,3	*5*
				1.612.149,12	428.383,43	1.183.765,69	276,3	*4*
				1.612.149,12	428.383,43	1.183.765,69	276,3	*3*
				11.477.818,27	10.266.383,74	1.211.434,53	11,8	*2*
				79.109.026,90	80.846.061,42	1.737.034,52-	2,1-	*1*

Company code **** Business area ****

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2016-16.2016)	Comparison period (01.2015-16.2015)	Absolute difference	Rel dif	Sumtr level
			LIABILITIES					
			P.I. NON CURRENT LIABILITIES					
			P.I.3. NON-CURRENT FINANCIAL LIABILITIES					
			P.II.3.5. OTHER FINANCIAL LIABILITIES					
			P.II.3.5.1. OTHER					
			P.II.3.5.1.4. OTHER					
	CDRE	****	17901000 Autres dettes à long terme	56.672.400,19-	59.639.802,05-	2.967.401,86	5,0	
				56.672.400,19-	59.639.802,05-	2.967.401,86	5,0	*6*
				56.672.400,19-	59.639.802,05-	2.967.401,86	5,0	*5*
				56.672.400,19-	59.639.802,05-	2.967.401,86	5,0	*4*
				56.672.400,19-	59.639.802,05-	2.967.401,86	5,0	*3*
				56.672.400,19-	59.639.802,05-	2.967.401,86	5,0	*2*
			P.II. CURRENT LIABILITIES					
			P.II.3. CURRENT FINANCIAL LIABILITIES					
			P.III.3.1. BORROWINGS FALLING DUE 1 YEAR					
	CDRE	****	43101000 Autres dettes à LT échéant dans l'année	2.967.401,85-	2.789.807,88-	177.593,97-	6,4-	
				2.967.401,85-	2.789.807,88-	177.593,97-	6,4-	*4*
				2.967.401,85-	2.789.807,88-	177.593,97-	6,4-	*3*
			P.II.4. CURRENT PAYABLES					
			P.III.4.1. CURRENT PAYABLES					
			P.III.4.1.1. CURRENT PAYABLES					
			P.III.4.1.2. CP VENDORS					
	CDRE	****	44001000 Amounts payable - Suppliers	822.069,48-	617.493,18-	204.576,30-	33,1-	
	CDRE	****	44001085 Fournisseurs - correction de réévaluat	2.529,65-	5.113,12-	2.583,47	50,5	
				824.599,13-	622.606,30-	201.992,83-	32,4-	*6*
			P.III.4.1.8. CP OTHER					
	CDRE	****	44004000 Amounts payable from public bodies	216,29-	107,45-	108,84-	101,3-	
	CDRE	****	44007000 Amounts payable - Staff	763,17	63,50	699,67	1101,8	
				546,88	43,95-	590,83	1344,3	*6*
			P.III.4.1.9. CP CONSOLIDATED EC ENTITIES					
	CDRE	****	44005000 Amts pay. from conso ent.-Glob.conso/ c	69.901,98-	498.325,88-	428.423,90	86,0	
	CDRE	****	44005085 Fournisseurs - correction de réévaluat	4.446,24-	4.446,24-	0,00		
				74.348,22-	502.772,12-	428.423,90	85,2	*6*
			P.III.4.1.10. Vendors - step 1 under analysis					
	CDRE	****	49030000 Eligibility to be confirmed	2.648,03	172,03	2.476,00	1439,3	
	CDRE	****	49040000 Verification - Invoices and Credit Note	124.575,95	64.759,18	59.816,77	92,4	
	CDRE	****	49045000 Verification - Internal document	29,75	0,03	29,72	99066,7	
				127.253,73	64.931,24	62.322,49	96,0	*6*
				771.146,74-	1.060.491,13-	289.344,39	27,3	*5*
			P.III.4.1.2. SUNDRY PAYABLES					
	CDRE	****	44450000 ABAC Assets - goods received	68.941,81-	66.027,18-	2.914,63-	4,4-	
	CDRE	****	46207000 Crèche Garderie - Compte Courant	8.746,93-	0,00	8.746,93-		
	CDRE	****	47530100 Virements traitements Bruxelles	27,71-	0,00	27,71-		
				77.716,45-	66.027,18-	11.689,27-	17,7-	*5*
				848.863,19-	1.126.518,31-	277.655,12	24,6	*4*
				848.863,19-	1.126.518,31-	277.655,12	24,6	*3*
			P.II.5. CURRENT ACCRUED CHARGES AND DEFERRED INCOME					
			P.III.5.1. ACCRUED CHARGES					
	CDRE	****	49055000 Accrued charges	2.975.148,57-	1.925.144,99-	1.050.003,58-	54,5-	
				2.975.148,57-	1.925.144,99-	1.050.003,58-	54,5-	*4*
				2.975.148,57-	1.925.144,99-	1.050.003,58-	54,5-	*3*
				6.791.413,61-	5.841.471,18-	949.942,43-	16,3-	*2*
			P.III. NET ASSETS/LIABILITIES					
			P.III.2. ACCUMULATED SURPLUS/ DEFICIT					
	CDRE	****	14000000 Accumulated results previous years afte	15.364.788,19-	17.041.926,58-	1.677.138,39	9,8	
				15.364.788,19-	17.041.926,58-	1.677.138,39	9,8	*3*

Company code **** Business area ****

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2016-16.2016)	Comparison period (01.2015-16.2015)	Absolute difference	Rel dif	Sumtn level
			P.III.3. ECONOMIC RESULT OF THE YEAR (PROFIT)	280.424,91-	0,00	280.424,91-		*3*
			P.III.3. ECONOMIC RESULT OF THE YEAR (LOSS)	0,00	1.677.138,39	1.677.138,39-	100,0-	*3*
				15.645.213,10-	15.364.788,19-	280.424,91-	1,8-	*2*
				79.109.026,90-	80.846.061,42-	1.737.034,52	2,1	*1*

Annex 2 - CONSOLIDATION REPORTING PACKAGE - CLOSURE 2016**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.
- 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 Euro, 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: FS16 + 'Trading Partner code of the entity' + Vx Example: FS15 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, other significant disclosures, statistical accounts)
 2. Statement of changes in net assets
 3. Annex "R" table (receivables/liabilities/income/expenses with consolidated EU entities)
 4. Annex 'Non-reconciled Accruals and Deferrals with consolidated entities'
 5. Annex tables for specific disclosures regarding assets, liabilities, contingencies and other detailed information
- 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 BUDGET C.2.
- 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"

CONSOLIDATION REPORTING PACKAGE

TABLE OF CONTENT

Instructions

Table of content

Entity data

Validations

Table
Trial balance
Statement of Changes in Net assets
R Inter-entity - Receivables/Liabilities/Revenues/Expenses against cons. entities
Non-reconciled Accruals and Deferrals with consolidated entities
Operating lease
Intangible Assets
Property, plant and equipment
Long term provisions for risks and liabilities
Short term provisions for risks and liabilities
Pensions & other Employee Benefits
Details on Contingencies and Other disclosures including services in kind
Adjustments for consolidation package
Events after balance sheet date
Related parties disclosures
Reconciliation of the accrual based result with the budget result
F1 - Net gains or losses
F2 - Fair value hierarchy
F3 - Credit risk
F4 - Liquidity risk
F5 - Market risk disclosures
CECA tables 1-3 (only for CECA)

CONSOLIDATION REPORTING PACKAGE 2016
Comparative year 2015

ENTITY DATA

Consolidation unit	REGI
Entity	COMMITTEE OF THE REGIONS
Multi financial framework heading	H50
Balance sheet	As of 31.12.2016
Economic outturn account period (ex. 1.1-31.12.2010)	As of 31.12.2016
Accounting Officer	Tamara Hoffman
Tel.	02/282.25.91
Contact person, if not same as acc officer	Gonzalez Sophia
Tel.	02.282.22.97
Version (example V1)	V3
Date of sending	30/06/2017

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

SIGNATURE OF ACCOUTING OFFICER

Tamara Hoffman
Transmission by E-mail is equivalent to a signature

Free field for pertinent information:

This page traces input errors in the next worksheets. A correctly filled in package should have no red error messages.
If you cannot solve an error message, please contact DG BUDG C2 A Oerbom/V Le Cleve/K Nemcekova

TABLE

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F4 - Liquidity risk
F4 - Liquidity risk
F5 - Market risk disclosures
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TRIAL BALANCE 2016

REGI V3

Financial performance Item	Consolidation accounts (FS items)	Changes for 2015 Final closure (- for credit; + for debit)	2016 Provisional closure (- for credit; + for debit)	Provisional closure including changes of the 2015 final closure
		2015	2016	2016
Statement of financial performance (SOPF)	800000			
ECONOMIC RESULT OF THE YEAR (Be aware exception:surplus:+/deficit:-)	800001		280.424,91	280.424,91
SURPLUS/DEFICIT FROM ORDINARY ACTIVITIES	810002			
REVENUE	810003			
NON-EXCHANGE REVENUES	810031			
Recovery of expenses	810315			
Implemented by other entities	700140			0,00
TOTAL - Recovery of expenses	810315	0,00	0,00	0,00
Other non-exchange revenues	810316			
Revenue from staff	760000		-8.343.824,00	-8.343.824,00
Revenue from adjustments / provisions	745100			0,00
Other non exchange revenue	745911			0,00
Revenue from consolidated EC entities (EU Subsidy)	745919			0,00
Revenue from funding institutions	706199		-81.100.000,00	-81.100.000,00
Contributions from Third countries	740100			0,00
TOTAL - Other non-exchange revenues	810316	0,00	-89.443.824,00	-89.443.824,00
TOTAL - NON-EXCHANGE REVENUES	810031	0,00	-89.443.824,00	-89.443.824,00
EXCHANGE REVENUE	810032			
Financial income	810321			
Interest income	750200			
Other interest income	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 (Bonds)	750244			0,00
Interest income on prefinancing	750245			0,00
TOTAL - Other interest income	750240	0,00	0,00	0,00
Interest income from impaired financial assets	750250			0,00
Interest income on loans	750220			0,00
Interest income on cash & cash equivalent	750230		-42,92	-42,92
TOTAL - Interest income	750200	0,00	-42,92	-42,92
Other financial income	750900			
Other financial income	750910			0,00
Realized gain on sale of financial assets	750920			0,00
Reversal impairment loss financial assets (AFS, loans, receivables)	750930			0,00
Unrealised gains from financial assets	750940			0,00
Financial income with consolidated EU entities	750919			0,00
TOTAL - Other financial income	750900	0,00	0,00	0,00
TOTAL - Financial income	810321	0,00	-42,92	-42,92
Other exchange revenue	810322			

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consolidation purposes)

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consolidation purposes)

Fixed Assets related income	744100			0,00
Other exchange income - other	744900			
Income from other exchange operations (3rd parties)	744910		810.721,50	810.721,50
Income from consolidated EU entities	744919		-2.088.963,68	-2.088.963,68
TOTAL - Other exchange income - other	744900	0,00	-1.278.242,18	-1.278.242,18
Exchange rate differences gains (from operating and financial activities)	745200			0,00
Sales revenue	746000			0,00
Other exchange operating income	745912			0,00
Exchange revenue - Fee revenue for rendering of services	745915			0,00
TOTAL - Other exchange revenue	810322	0,00	-1.278.242,18	-1.278.242,18
TOTAL - EXCHANGE REVENUE	810032	0,00	-1.278.285,10	-1.278.285,10
TOTAL - REVENUE	810003	0,00	-90.722.109,10	-90.722.109,10
EXPENSES	810004			
Expenses	810040			
Expenses implemented by other EU agencies & bodies	810043			
Implemented by consolidated entities with 3rd parties	600140			0,00
Implemented by consolidated entities with other consolidated entities	600149			0,00
TOTAL - Expenses implemented by other EU agencies & bodies	810043	0,00	0,00	0,00
Staff and Pension costs	810046			
Staff costs	620100		49.948.872,99	49.948.872,99
Pension cost - Other	620220			0,00
Staff consts with other consolidated entities	620109			0,00
TOTAL - Staff and Pension costs	810046	0,00	49.948.872,99	49.948.872,99
Changes in employee benefits & actuarial assumptions	810047			
Actuarial Gain & Loss - Other	681020			0,00
TOTAL - Changes in employee benefits & actuarial assumptions	810047	0,00	0,00	0,00
Finance costs	810048			
Finance costs	650100			
Other interest expenses	650140			
Other interest expenses (AFS/Bonds, payables)	650141			0,00
Interest expenses on SWAPS	650143			0,00
Interest expenses on leasing	650144		4.888.416,08	4.888.416,08
TOTAL - Other interest expenses	650140	0,00	4.888.416,08	4.888.416,08
Interest expenses on borrowings	650120			0,00
Interest cash & cash equivalents	650130			0,00
TOTAL - Finance costs	650100	0,00	4.888.416,08	4.888.416,08
Other financial expenses	650900			
Other financial expenses	650910			
Other financial expenses	650911		615,15	615,15
Realised losses from sale of financial assets	650912			0,00
Impairment losses from financial assets (AFS/Bonds)	650913			0,00
Unrealised losses from financial assets	650916			0,00
Impairment losses from loans and receivables	650917			0,00
TOTAL - Other financial expenses	650910	0,00	615,15	615,15
Other financial expenses from consolidated entitites	650919			0,00
TOTAL - Other financial expenses	650900	0,00	615,15	615,15
TOTAL - Finance costs	810048	0,00	4.889.031,23	4.889.031,23

Other expenses	810050			
Property, plant and equipment related expenses	630199			
Fixed assets related expenses (depreciation, impairments, losses on disposals)	630100		3.331.434,04	3.331.434,04
Land and buildings expenses with 3rd parties (rental, maintenance etc.)	611100		4.446.964,33	4.446.964,33
Land and building expenses with consolidated entities	611109			0,00
TOTAL - Property, plant and equipment related expenses	630199	0,00	7.778.398,37	7.778.398,37
Other Expenses	611000			
Other	611910		19.537.437,00	19.537.437,00
Other expenses from consolidated entities	611919		8.280.408,83	8.280.408,83
TOTAL - Other expenses	611000	0,00	27.817.845,83	27.817.845,83
Adjustments / Provisions	630000			0,00
Exchange rate differences losses (from operating and financial activities)	640000		7.535,77	7.535,77
TOTAL - OTHER EXPENSES	810050	0,00	35.603.779,97	35.603.779,97
TOTAL - Expenses	810040	0,00	90.441.684,19	90.441.684,19
TOTAL - EXPENSES	810004	0,00	90.441.684,19	90.441.684,19
SURPLUS/DEFICIT FROM ORDINARY ACTIVITIES	810002	0,00	-280.424,91	-280.424,91
	Control 800001	0,00	0,00	0,00

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ASSETS	222220			
NON-CURRENT ASSETS	222221			
Intangible assets	210000			
Computer software	211000		58.546,00	58.546,00
Other intangible fixed assets	213000			0,00
Intangible fixed assets under construction	214000			0,00
TOTAL -Intangible assets	210000		58.546,00	58.546,00
Property, plant and equipment	200000			
Land and building	220000			
Land	220010			0,00
Building	221010			0,00
TOTAL - Land and Building	220000	0,00		0,00
Plants and equipment	230000		44.684,67	44.684,67
Furniture and vehicles	240000		326.264,41	326.264,41
Computer hardware	241000		364.049,00	364.049,00
Other fixtures and fittings	242000		288.435,50	288.435,50
Tangible assets under construction	244000			0,00
Leasing	250000		66.549.229,05	66.549.229,05
TOTAL - Property, Plant & Equipment	200000		67.572.662,63	67.572.662,63
Non-current financial assets	290000			
Available for sale financial assets (non-current)	281000			0,00
Loans granted from the budget (non-current)	291000			0,00
Loans granted from borrowed funds (non-current)	294000			0,00
Term deposits over 12 months	295000			0,00
TOTAL - Non-current financial assets	290000		0,00	0,00
Non-current pre-financing	298100			

Pre-financing implemented by consolidated entities	298140
TOTAL - Non-current pre-financing	298100
Non-current Exchange receivables & Non-Exchange recoverables	292000
Non-current exchange receivables	292001
Non-current customer	292100
Non-current customer gross amount	292101
Non-current customer amount written down	292102
TOTAL - Non-current customer	292100
Non-current receivables - staff	292500
Non-current guarantees and deposits	292700
Other non-current receivables	292900
Other non-current receivables gross amount	292901
Other non-current receivables amount written down	292902
TOTAL - Other non-current receivables	292900
Non-current exchange receivable from consolidated entities	292009
TOTAL - Non-current exchange receivables	292001
Non-current recoverable (non-exchange transaction)	292002
Non-current recoverable from consolidated entities (non-exchange transaction)	292029
Non-current recoverable member states (non-exchange transaction)	292200
Non-current recoverable member states gross amount	292201
Non-current recoverable member states amount written down	292202
TOTAL - Non-current recoverable member states (non-exchange transaction)	292200
Non-current recoverable EFTA (non-exchange transaction)	292300
Non-current recoverable EFTA gross amount	292301
Non-current recoverable EFTA amount written down	292302
TOTAL - Non-current recoverable EFTA	292300
Non-current recoverable third states (non-exchange transaction)	292600
Non-current recoverable third states gross amount	292601
Non-current recoverable third states amount written down	292602
TOTAL - Non-current recoverable third states	292600
TOTAL - Non-current recoverable (non-exchange transaction)	292002
TOTAL - Non-current Exchange receivables & Non-Exchange recoverables	292000
TOTAL - NON CURRENT ASSETS	222221
CURRENT ASSETS	222222
Current financial assets	400000
Current loans and term deposits between 3 months > 1 year	420000
Loans granted from the budget	420100
Loans granted from borrowed funds	420200
Term deposits between 3 months > 1 year	420300
Others (Non-current receivables falling due within a year)	420900
TOTAL - Current loans and term deposits between 3 months > 1 year	420000
Current Investments (Available for sale assets - bonds)	501000
TOTAL - Current financial assets	400000
Current pre-financing	406000
Current pre-financing implemented by consolidated entities	406140
Current pre-financing implemented by consolidated entities gross amount	406141
Current pre-financing implemented by consolidated entities cut off	406142

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TOTAL - Current pre-financing implemented by consolidated entities	406140	0,00	0,00
Current pre-financing implemented by Cons Entities with other Cons Entities	406149		0,00
TOTAL - Current pre-financing	406000	0,00	0,00
Current Exchange receivables & Non-Exchange recoverables	400002		
Exchange receivables	410001		
Current receivables customer gross amount	401101	5.085,53	5.085,53
Current receivables customer amount written down	401102		0,00
Deferred charges exchange	490001		
Deferred charges	490011	9.812.879,16	9.812.879,16
Consolidated entities deferred charges	490091	20.762,17	20.762,17
TOTAL - Deferred charges exchange	490001	9.833.641,33	9.833.641,33
Other exchange receivables	401103		
Sundry receivables	410000		
Personnel	410300	17.757,47	17.757,47
Other	410900		0,00
Liaison accounts - Central treasury	401150		
Automatic liaison account - Central treasury	401151		0,00
Manual liaison account - Central treasury	401152		0,00
TOTAL - Liaison accounts - Central treasury	401150	0,00	0,00
TOTAL -Sundry receivables	410000	17.757,47	17.757,47
Current receivables with consolidated entities	401009		0,00
Other	490012		0,00
Consolidated entities other	490092		0,00
Accrued income exchange	490013	2.361,28	2.361,28
Accrued income exchange with consolidated entities	490093		0,00
TOTAL - Other exchange receivables	401103	20.118,75	20.118,75
TOTAL - Exchange receivables	410001	9.858.845,61	9.858.845,61
Current recoverable (non-exchange transaction)	410002		
Current recoverable member states (non-exchange transaction)	401200		
Current recoverable member states gross amount	401201	5.280,00	5.280,00
Current recoverable member states amount written down	401202		0,00
Current recoverable member states specific	401203		
VAT gross amount	401233	1.543,54	1.543,54
VAT amount written off	401234		0,00
Other current recoverable member states specific	401253		0,00
TOTAL - Current recoverable member states specific	401203	1.543,54	1.543,54
TOTAL - Current receivables member states	401200	6.823,54	6.823,54
Accrued income and deferred charges non-exchange	490002		
Accrued income non-exchange	490010		0,00
Accrued income with consolidated entities non-exchange	490090		0,00
Deferred charges non exchange	490014		0,00
Deferred charges with consolidated entities non-exchange	490094		0,00
TOTAL - Accrued income and deferred charges non-exchange	490002	0,00	0,00
Other current recoverable (non-exchange transaction)	401104		
Current recoverable EFTA (non-exchange transaction)	401300		
Current recoverable EFTA gross amount	401301		0,00
Current recoverable EFTA amount written down	401302		0,00

TOTAL - Current recoverable EFTA (non-exchange transaction)	401300
Current recoverable third states (non-exchange transaction)	401600
Current recoverable third states gross amount	401601
Current recoverable third states amount written down	401602
TOTAL - Current recoverable third states (non-exchange transaction)	401600
Current recoverable other (non-exchange transaction)	401700
Other gross amount	401701
Other amount written down	401702
TOTAL - Current recoverable other (non-exchange transaction)	401700
Current recoverable with consolidated entities (non-exchange transaction)	401209
TOTAL - Other current recoverable (non-exchange transaction)	401104
TOTAL - Current recoverable (non-exchange transaction)	410002
TOTAL - Non-current Exchange receivables & Non-Exchange recoverables	400002
Inventories	310000
Production material and spares	310500
Production material gross amount	310501
Production material amount written down	310502
TOTAL - Production material and spares	310500
Publications and goods for re-sale	311000
Publication and goods for re-sale gross amount	311001
Publication and goods for re-sale amount written down	311002
TOTAL - Publications and goods for re-sale	311000
Work in progress	312000
TOTAL -Inventories	310000
Cash and cash equivalents	500000
Bank Accounts	505000
Treasury and central bank accounts	505200
Current accounts	505300
Imprest accounts	505400
Cash in hand	505500
Transfers	505600
Short-term deposits (< 3 months - including accrued interest)	505900
TOTAL - Bank Accounts	505000
TOTAL - Cash and cash equivalents	500000
TOTAL - CURRENT ASSETS	222222
TOTAL - ASSETS	222220

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
6.823,54	6.823,54
9.865.669,15	9.865.669,15
	0,00
	0,00
0,00	0,00
	0,00
0,00	0,00
	0,00
1.612.149,12	1.612.149,12
	0,00
	0,00
	0,00
	0,00
1.612.149,12	1.612.149,12
1.612.149,12	1.612.149,12
11.477.818,27	11.477.818,27
79.109.026,90	79.109.026,90

LIABILITIES	111110
NON CURRENT LIABILITIES	111112
Non Current pension & other Employee Benefits	161000
Employee benefits Obligation	161100
Empl. Benefits Obligation - Others	161120
TOTAL - Employee benefits Obligation	161100
Employee benefits Plan assets	161200
Empl. Benefits Plan assets - Others	161220
TOTAL - Employee benefits Obligation	161200
TOTAL - Non Current pension & Employee Benefits	161000

	0,00
0,00	0,00
	0,00
0,00	0,00
0,00	0,00

Non current provisions	163000		
Non current provisions - Legal Cases	163100		0,00
Non current provisions - Other	163900		0,00
TOTAL - Non current provisions	163000	0,00	0,00
Non current financial liabilities	170000		
Borrowings	170200		0,00
Held-for-trading liabilities	170300		0,00
Non current financial liability at fair value through surplus/deficit	170400		0,00
Other financial liabilities	172000		
Other financial liabilities Other	172100		
Finance lease	172150		
Non current 1-5 years lease - land and building	172111	-17.888.262,19	-17.888.262,19
Non current > 5 years lease - land and building	172112	-38.784.138,00	-38.784.138,00
Non current 1-5 years lease - other tangible assets	172115		0,00
Non current > 5 years lease - other tangible assets	172116		0,00
TOTAL - Finance lease	172150	-56.672.400,19	-56.672.400,19
Non current liability on building bought on credit	172140		
Debt 1-5 yr for buildings bought under credit	172141		0,00
Debt >5 yr for buildings bought under credit	172142		0,00
TOTAL - Non current liability on building bought on credit	172140	0,00	0,00
Other - Other financial liabilities Other	172190		0,00
TOTAL - Other financial liabilities Other	172100	-56.672.400,19	-56.672.400,19
Consolidated entities	172009		
Non current pre-financing received from consolidated entities	172019		0,00
Other non current liabilities with consolidated entities	172039		
Debt 1-5 year other financial liabilities with consolidated entities	172129		0,00
Debt > 5 year other financial liabilities with consolidated entities	172229		0,00
TOTAL - Other non current liabilities with consolidated entities	172039	0,00	0,00
TOTAL - Consolidated entities	172009	0,00	0,00
TOTAL - Other financial liabilities	172000	-56.672.400,19	-56.672.400,19
TOTAL - Non current financial liabilities	170000	-56.672.400,19	-56.672.400,19
TOTAL - NON CURRENT LIABILITIES	111112	-56.672.400,19	-56.672.400,19
CURRENT LIABILITIES	111113		
Current provisions	483000		
Current provisions - legal cases	483100		0,00
Current provisions - other	483900		0,00
TOTAL - Current provisions	483000	0,00	0,00
Current financial liabilities	430000		
Borrowings due within the year	431000		0,00
Held-for-trading liability due < 1 year	432000		0,00
Other current financial liabilities	433000		
current financial liabilities - Fines	433100		0,00
Current financial liabilities - Other	433900		0,00
TOTAL - Non current financial liabilities	433000	0,00	0,00
Non-current liabilities due within 1 year	442000		
Leasing	442050		
Current lease land and building	442011	-2.967.401,85	-2.967.401,85

Current lease other tangible assets	442015			0,00
TOTAL - Leasing	442050		-2.967.401,85	-2.967.401,85
Other non-current liabilities due within 1 year	442090			0,00
Current liability on building bought on credit	442140			0,00
TOTAL - Non-current liabilities due within 1 year	442000		-2.967.401,85	-2.967.401,85
TOTAL - Current financial liabilities	430000		-2.967.401,85	-2.967.401,85
Current Payables	440000			
Current payables	440001			
Current payables	441000			
Current payables vendors	441100		-701.791,64	-701.791,64
Current payables member states	441200			0,00
Current payables EFTA	441300			0,00
Current payables third states	441600			0,00
Other current payables	441700		546,88	546,88
Current payables with consolidated entities	441009		-69.901,98	-69.901,98
TOTAL - Current payables	441000		-771.146,74	-771.146,74
Sundry payables	443000		-77.716,46	-77.716,46
Sundry payables with consolidated entities	443009			0,00
Liaison accounts - central treasury	445000			
Automatic liaison account - central treasury	445010			0,00
Manual liaison account - central treasury	445020			0,00
TOTAL - Liaison accounts - central treasury	445000		0,00	0,00
TOTAL - Current payables	440001		-848.863,20	-848.863,20
Accounts Payables with consolidated entities	440009			
Prefinancing received from consolidated entities	440019			0,00
TOTAL - Accounts Payables with consolidated entities	440009		0,00	0,00
TOTAL - Accounts payable	440000		-848.863,20	-848.863,20
Current accrued charges and deferred income	491000			
Accrued charges	491010		-2.525.341,70	-2.525.341,70
Deferred income	491011			0,00
Other passive accruals & deferrals	491012			0,00
Accrued charges with consolidated entities	491090		-449.806,87	-449.806,87
Deferred income with consolidated entities	491091			0,00
Consolidated entities - other	491092			0,00
TOTAL - Accrued charges and deferred income	491000		-2.975.148,57	-2.975.148,57
TOTAL - CURRENT LIABILITIES	111113		-6.791.413,62	-6.791.413,62
TOTAL - LIABILITIES	111110		-79.109.026,90	-79.109.026,90
NET ASSETS/LIABILITIES	111111			
Reserves	100000			
Fair value reserves	102100			0,00
Other reserves	102200			0,00
TOTAL - Reserves	100000		0,00	0,00
Accumulated surplus / deficit	140000	0,00	-15.364.788,18	-15.364.788,18
Economic result of the year Profit (-) and Loss (+)	141000	0,00	-280.424,91	-280.424,91
TOTAL - NET ASSETS/LIABILITIES	111111		-15.645.213,09	-15.645.213,09

Contingent Assets and Liabilities and other significant disclosures

Off balance sheet Items	Consolidation accounts (FS items)	2016 Provisional closure (- for credit; + for debit)	Provisional closure including changes of the 2015 final closure
OFF BALANCE SHEET ACCOUNTS	900000		
Contingent assets	901000		
Contingent assets - guarantees received	901100		
Guarantees for prefinancing	901120		0,00
Guarantees for performance	901180		0,00
Other guarantees	901190		0,00
TOTAL - Contingent assets - guarantees received	901100	0,00	0,00
Other contingent assets	901900		0,00
TOTAL - Contingent Assets	901000	0,00	0,00
Contingent liabilities	902000		
Contingent liabilities - guarantees given	902100		0,00
Other contingent liabilities	902800		0,00
Contingent liabilities - amounts relating to legal cases	902900		0,00
TOTAL - Contingent liabilities	902000	0,00	0,00
Other significant disclosures	904000		
RAL-Comm against appropriation not yet consumed	904200	-4.481.742,00	-4.481.742,00
Other contractual commitments	904370	-8.033.078,00	-8.033.078,00
Operating lease commitments	904500	-4.066.164,88	-4.066.164,88
TOTAL - Other significant disclosures	904000	-16.580.984,88	-16.580.984,88
Balancing accounts (counterpart of contingencies & other disclosures)	909000		0,00
TOTAL - OFF BALANCE SHEET ACCOUNTS	900000	-16.580.984,88	-16.580.984,88

Future Interest on Financial lease - Statistical accounts

Statistical accounts items	Consolidation accounts (FS items)	2016 Provisional closure (- for credit; + for debit)	Provisional closure including changes of the 2015 final closure
Future Interest on Financial lease	S65010		
Interest to be paid < 1 year (to be captured with + as debit)	S65011	3.046.557,52	3.046.557,52
Interest to be paid 1- 5 years (to be captured with + as debit)	S65012	12.444.211,97	12.444.211,97
Interest to be paid >5 years (to be captured with + as debit)	S65013	7.535.035,42	7.535.035,42
Future Interest on Financial lease	S65010	23.025.804,91	23.025.804,91

Statement of Changes in Net assets

SI	Net assets 2016	Reserves		Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
		Fair value reserve	Other reserves			
100	Balance as of 31 December 2015 - Provisional closure			17.041.926,58	-1.677.138,40	15.364.788,18
110	Changes in accounting policies 1)					0,00
	Balance as of 31 December 2015 - Provisional closure	0,00	0,00	17.041.926,58	-1.677.138,40	15.364.788,18
130	Other 2)					0,00
135	Fair value movements					0,00
140	Movement in Guarantee Fund reserve					0,00
150	Allocation of the Economic Result of Previous Year			-1.677.138,40	1.677.138,40	0,00
160	Amounts credited to Member States					0,00
175	Economic Result of the year - Changes for 2015 final closure				0,00	0,00
170	Economic Result of the year - Prov. Closure 2016				280.424,91	280.424,91
	Balance as of 31 December 2016	0,00	0,00	15.364.788,18	280.424,91	15.645.213,09
	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'	Fair value reserve	Other reserves	Acc. Surplus / Deficit	Eco. result of the year	Net assets (total)
					0,00
					0,00
					0,00
					0,00
Total Other	0,00	0,00	0,00	0,00	0,00

Non-reconciled Accruals, Deferrals and Others with consolidated entities as of : 31.12.2016

The accounts 490090, 490091, 490093, 490094, 491090, 491091 are to be used if the entity has made cut-off estimations for its individual financial statements without having reconciled the amount with the other entity. The corresponding income or expense is filled in the trial balance (third parties).

Reconciled cut-off amounts relate normally only to pre-financing between the Commission and AGENCIES (subsidy and operational programmes) and only these amounts belong in the R-table after they have been confirmed with the DG in question.

		Accrued income with consolidated EU entities - Non-exchange*	Deferred expenses with consolidated EU entities - Exchange*	Accrued income with consolidated EU entities - Exchange	Deferred expenses with consolidated EU entities - Non-exchange*	Accrued expenses with consolidated EU entities*	Deferred income with consolidated EU entities*
TP	Description	490090	490091	490093	490094	491090	491091
	Validation with FS in Trial Balance						
ACER	EUROPEAN AGENCY FOR THE COOPERATION OF ENERGY REGULATORS						
ASYL	EUROPEAN ASYLUM SUPPORT OFFICE						
AUDI	EUROPEAN COURT OF AUDITORS						
AVIA	EUROPEAN AVIATION SAFETY AGENCY						
BORD	FRONTEX						
CECA	CECA in liquidation						
CEDE	EUROPEAN CENTRE FOR THE DEVELOPMENT OF VOCATIONAL TRAINING						
CEPO	EUROPEAN POLICE COLLEGE						
CHEM	EUROPEAN CHEMICAL AGENCY						
COJU	COURT OF JUSTICE						
CONS	COUNCIL OF THE EUROPEAN UNION						
DATA	EUROPEAN DATA PROTECTION SUPERVISOR						
DISE	EUROPEAN CENTRE FOR DISEASE PREVENTION						
DRUG	EUROPEAN MONITORING CENTRE FOR DRUGS AND DRUG ADDICTION						
EBAL	EUROPEAN BANKING AUTHORITY						
EEAS	EUROPEAN EXTERNAL ACTION SERVICE						
EIOP	EUROPEAN INSURANCE & OCCUPATIONAL PENSIONS AUTHORITY						
ENVI	EUROPEAN ENVIRONMENT AGENCY						
EPOL	EUROPEAN POLICE OFFICE						
ESMA	EUROPEAN SECURITIES AND MARKET AUTHORITY						
FISH	COMMUNITY FISHERIES CONTROL AGENCY						
FOOD	EUROPEAN FOOD SAFETY AUTHORITY						
GEND	EUROPEAN INSTITUTE FOR GENDER EQUALITY						
GNSS	EUROPEAN GNSS SUPERVISORY AUTHORITY						
ITRE	FUSION FOR ENERGY ITER						
JUST	EUROJUST						
LISA	EU-LISA						
MARI	EUROPEAN MARITIME SAFETY AGENCY						
MARQ	OFFICE FOR HARMONISATION IN THE INTERNAL MARKET						
MEDI	THE EUROPEAN MEDICINES AGENCY						
NETW	EUROPEAN NETWORK AND INFORMATION SECURITY						
OBER	OFFICE FOR BEREC (body of Eur. Regulators for Electronic Com.)						
OMBU	EUROPEAN OMBUDSMAN						
PARL	EUROPEAN PARLIAMENT					308.440,00	
RACI	EUROPEAN MONITORING CENTRE ON RACISM AND XENOPHOBIA						
RAIL	EUROPEAN RAILWAY AGENCY						
REGI	COMMITTEE OF THE REGIONS						
SAFE	EUROPEAN AGENCY FOR SAFETY AND HEALTH AT WORK						
SOCI	EUROPEAN ECONOMIC AND SOCIAL COMMITTEE						
TECH	EUROPEAN INSTITUTE OF INNOVATION AND TECHNOLOGY						
TRAD	TRANSLATION CENTRE FOR THE BODIES OF THE EU						
TRAI	EUROPEAN TRAINING FOUNDATION						
VEGE	COMMUNITY PLANT VARIETY OFFICE						
WORK	EUROPEAN FOUNDATION FOR IMPROVEMENT OF LIVING AND WORKING COND						
XEDU	EXECUTIVE AGENCY FOR EDUCATION AND CULTURE						
XENE	EXECUTIVE AGENCY FOR INTELLIGENT ENERGY						
XERC	EUROPEAN RESEARCH COUNCIL EXECUTIVE AGENCY						
XREA	RESEARCH EXECUTIVE AGENCY						
XSAN	EXECUTIVE AGENCY - HEALTH & CONSUMERS						
XTRA	EXECUTIVE AGENCY - TRANSPORT NETWORK						
BIOB	BBI JU						
CSEL	ECSEL JU						
CSKY	CLEAN SKY JU						
FUEL	FCH JU						
IMIN	INNOVATIVE MEDECINE INITIATIVE JU						
ITRI	ITER organization (St Paul lez Durances)		DG BUDGET C.2.				
SESA	SESAR Joint undertaking						
SHIF	Shift2Rail						

New1	Extra entity	Not to be used							
COMM	Total	COMM							
COMM	DG ECFIN	Profit center 200	0,00	20.762,17	0,00	0,00	141.366,87	0,00	
COMM	DG COMP	Profit center 400							
COMM	DG EMPL	Profit center 500							
COMM	DG AGRI	Profit center 600							
COMM	DG MOVE	Profit center 700							
COMM	DG HR	Profit center 900							
COMM	DG ENV	Profit center 1100							
COMM	DG RTD	Profit center 1200							
COMM	DG CNECT	Profit center 1300							
COMM	DG MARE	Profit center 1400							
COMM	DG FISMA	Profit center 1500							
COMM	DG REGIO	Profit center 1600							
COMM	DG BUDG	Profit center 1900							
COMM	DG TAXUD	Profit center 2100							
COMM	DG IAS	Profit center 2500							
COMM	DG ENER	Profit center 2700							
COMM	DG SG	Profit center 3100							
COMM	DG SJ	Profit center 3200							
COMM	DG ESTAT	Profit center 3400							
COMM	DG SCIC	Profit center 3800					121.351,40		
COMM	DG OIB	Profit center 3900							
COMM	DG PMO	Profit center 4000							
COMM	DG OIL	Profit center 4100							
COMM	DG EPSO	Profit center 4200							
COMM	DG OP	Profit center 4300							
COMM	DG DGT	Profit center 4700		20.762,17			20.015,47		
COMM	DG EPSC	Profit center 4800							
COMM	DG DIGIT	Profit center 5000							
COMM	DG ECHO	Profit center 5100							
COMM	DG JRC	Profit center 5300							
COMM	DG DEVCO	Profit center 5500							
COMM	DG OLAF	Profit center 5700							
COMM	DG FPIS	Profit center 5900							
COMM	DG CAB	Profit center 6000							
COMM	DG COMM	Profit center 6100							
COMM	DG GROW	Profit center 6200							
COMM	DG EAC	Profit center 6300							
COMM	DG SANTE	Profit center 6400							
COMM	DG HOME	Profit center 6500							
COMM	DG RELEX	Profit center 6600							
COMM	DG TRADE	Profit center 6700							
COMM	DG DEV	Profit center 6800							
COMM	DG NEAR	Profit center 6900							
COMM	RESTAURANT (RB42)	Profit center 7100							
COMM	DG JUST	Profit center 7600							
COMM	DG CLIMA	Profit center 8700							
COMM	other	Profit center							
Total			0,00	20.762,17	0,00	0,00	449.806,87	0,00	

* All individual accruals & deferrals > 500.000 EUR have to be detailed below :		Accrued income with consolidated EU entities *	Deferred expenses with consolidated EU entities *			Accrued expenses with consolidated EU entities*	Deferred income with consolidated EU entities*	Please indicate here the counterpart account used in the E-table	
TP or DG	Description	490090	490091	490093	490094	491090	491091	FS item	Amount
DG SCIC	Interpretation costs for 1.10-31.12.2009 for which no invoice issued as at 31.12.2009						-567.000,00	611000	567.000,00
		0,00	0,00	0,00	0,00	0,00	0,00		0,00

Total Operating Lease (with consolidated & non consol. entities) as at: 31.12.2016
charges during year are without an impact of changes n-1

Accounts	Description	Charges paid during the year	Charges still to be paid			
			<1yr	1-5 yrs	>5 yrs	Total charges to be paid
		514	524	534	544	
		A	B	C	D	E=B+C+D
S61510	IT materials and other equipments	130.604,14	132.204,14	541.786,83	135.446,71	809.437,68
S61520	Buildings	1.499.913,00	1.433.103,20	1.823.624,00		3.256.727,20
S61500	Total	1.630.517,14	1.565.307,34	2.365.410,83	135.446,71	4.066.164,88

Detailed Operating lease with consolidated entities:

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

COMM

Accounts	Description	Charges paid during the year	Charges still to be paid			
			<1yr	1-5 yrs	>5 yrs	Total charges to be paid
		514	524	534	544	
		A	B	C	D	E=B+C+D
S61510	IT materials and other equipments					0,00
S61520	Buildings	1.499.913,00	1.433.103,20	1.823.624,00		3.256.727,20
S61500	Total	1.499.913,00	1.433.103,20	1.823.624,00	0,00	3.256.727,20

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

Accounts	Description	Charges paid during the year	Charges still to be paid			
			<1yr	1-5 yrs	>5 yrs	Total charges to be paid
		514	524	534	544	
		A	B	C	D	E=B+C+D
S61510	IT materials and other equipments					0,00
S61520	Buildings					0,00
S61500	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			
			<1yr	1-5 yrs	>5 yrs	Total charges to be paid
		514	524	534	544	
		A	B	C	D	E=B+C+D
S61510	IT materials and other equipments					0,00
S61520	Buildings					0,00
S61500	Total	0,00	0,00	0,00	0,00	0,00

Intangible assets

Please allocate changes for 2015 final closure to 2016 movement type (SI)

SI	2016		Internally generated Computer Software	Other Computer Software	Total Computer Software	Other Intangible assets (1)	Intangible assets under construction	Total
209	Gross carrying amounts 31.12.2015 - Provisional closure	+		520.539,21	520.539,21			520.539,21
210	Additions	+			0,00			0,00
220	Disposals	-		-6.018,90	-6.018,90			-6.018,90
230	Transfer between headings	+/-			0,00			0,00
240	Other changes (2)	+/-			0,00			0,00
	Gross carrying amounts 31.12.2016		0,00	514.520,31	514.520,31	0,00	0,00	514.520,31
300	Accumul. Amort. & impair. 31.12.2015 - Provisional closure	-		-421.410,21	-421.410,21			-421.410,21
310	Amortization	-		-40.583,00	-40.583,00			-40.583,00
320	Write-back of amortization	+			0,00			0,00
330	Disposals	+		6.018,90	6.018,90			6.018,90
340	Impairment (2)	-			0,00			0,00
350	Write-back of impairment	+			0,00			0,00
360	Transfer between headings	+/-			0,00			0,00
370	Other changes (2)	+/-			0,00			0,00
	Accumulated amortization and impairment 31.12.2016	↑	0,00	-455.974,31	-455.974,31	0,00	0,00	-455.974,31
	Net carrying amounts 31.12.2016		0,00	58.546,00	58.546,00	0,00	0,00	58.546,00
	Accounts				211000	213000	214000	210000

Please observe the sign +/-

(1) Please, specify 'Other intangible assets'	Gross amount	Amortization & Impairment	Net amount
			0,00
Total	0,00	0,00	0,00

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

Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year		431.766,00

S61091

S61092

Entity's individual threshold for Capitalisation of Internally generated Intangible Assets :	1.000.000,00
--	--------------

* Including yearly amortization on the capitalised Intangible Internally generated

Property, plant and equipment - PPE

Please allocate changes for 2015 final closure to 2016 movement type (SI)

SI	2016		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under Finance lease	Tangible assets under construction	Total
200	Gross carrying amounts 31.12.2015 - Provisional closure	+			106.804,23	3.179.488,75	1.396.869,01	845.773,30	103.758.793,29		109.287.728,58
210	Additions	+				191.368,85	45.020,54	146.575,60			382.964,99
220	Disposals	-				-16.021,09	-29.994,87	-30.662,31			-76.678,27
230	Transfer between headings	+/-									0,00
240	Other changes (1)	+/-									0,00
	Gross carrying amounts 31.12.2016		0,00	0,00	106.804,23	3.354.836,51	1.411.894,68	961.686,59	103.758.793,29	0,00	109.594.015,30
											0,00
300	Accumul. Amort. & impair. 31.12.2015 - Provisional closure	-			-57.615,13	-2.773.474,75	-1.038.565,51	-605.599,36	-34.331.925,15		-38.807.179,90
310	Depreciation	-			-4.504,43	-233.333,85	-76.416,63	-98.314,04	-2.877.639,09		-3.290.208,04
320	Write-back of depreciation	+									0,00
330	Disposals	+				16.021,09	29.351,87	30.662,31			76.035,27
340	Impairment (1)	-									0,00
350	Write-back of impairment	+									0,00
360	Transfer between headings	+/-									0,00
370	Other changes (1)	+/-									0,00
	Accumulated amortization and impairment 31.12.2016		0,00	0,00	-62.119,56	-2.990.787,51	-1.085.630,27	-673.251,09	-37.209.564,24	0,00	-42.021.352,67
	Net carrying amounts 31.12.2016		0,00	0,00	44.684,67	364.049,00	326.264,41	288.435,50	66.549.229,05	0,00	67.572.662,63
	Accounts		220010	221010							
			221000		230000	241000	240000	242000	250000	244000	200000
			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.

SI	2016		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under Finance lease	Tangible assets under construction	Total
200	Gross amount										
240	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
300	Amortization										
370	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: 744919)										
	Trading Partner (ex : PARL)										

Non-current provisions for risks and liabilities
Please allocate changes for 2015 final closure to 2016 movement type (SI)

Accounts	Description	Amounts 31.12.2015 Provisional closure	Additional provisions	Unused amounts reversed	Amounts used	Transfer to current	Present value adjustments (discount **)	Other	Amount 31.12.2016
		400	410	420	430	435	440	490	
		(+)	(+)	(-)	(-)	(-)	(+/-)	(+/-)	
163100	Legal cases								0,00
163900	Other *)								0,00
163000	Total	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

* Please specify "Other":	Amounts 31.12.2015 Provisional closure	Additional provisions	Unused amounts reversed	Amounts used	Transfer to current	Present value adjustments (discount **)	Other	Amount 31.12.2016
other								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...)

Current provisions for risks and charges

Please allocate changes for 2015 final closure to 2016 movement type (SI)

Accounts	Description	Amounts 31.12.2015 Provisional closure	Additional provisions	Unused amounts reversed	Amounts used	Transfer from non-current	Other	Amount 31.12.2016
		400	410	420	430	435	490	
		(+)	(+)	(-)	(-)	(+)	(+/-)	
483100	Legal cases							0,00
483900	Other *							0,00
483000	Total	0,00	0,00	0,00	0,00	0,00	0,00	0,00

* Please specify "Other" :	Amounts 31.12.2015 Provisional closure	Additional provisions	Unused amounts reversed	Amounts used	Transfer from non-current	Other	Amount 31.12.2016
other							0,00
							0,00
							0,00
							0,00
Total	0,00	0,00	0,00	0,00	0,00	0,00	0,00

** from 2008, untaken annual leave have to be filled in as accrued charges.

Non-Current Pension & other Empl Benef

This table is relevant only to PARL & CONS

Please allocate changes for 2015

SI	2016		Employee Benefits Obligation - Other 161120
B00	Balance as at 31/12/15 - provisional closure	-	
B01	Current Service Cost	-	
B02	Interest Cost	-	
B03	Past Service Cost	-	
B11	ActuarG&L Exprnc Adj	+/-	
B12	ActuarG&L Assmptns	+/-	
B21	Contribution Members	+	
B31	Benefits Paid	+	
	Balance as at 31/12/16		0,00

Non-Current Pension & other Empl Benef- Plan Assets

SI	2016		Employee Benefits Plan assets - Other 161220
B00	Balance as at 31/12/15 - provisional closure	+	
B06	Plan - Assets Movement	+/-	
B21	Contribution Members	+/-	
	Balance as at 31/12/16		0,00

Pension cost

SI	2016		Pension costs - Other 620220
B01	Current Service Cost	+	
B02	Interest Cost	+	
B03	Past Service Cost	+	
B06	Plan - Assets Movement	+/-	
	Balance as at 31/12/16		0,00

Changes in Actuarial Assumptions

SI	2016		Actuarial Gain & Loss - Other 681020
B11	ActuarG&L Exprnc Adj	+/-	
B12	ActuarG&L Assmptns	+/-	
	Balance as at 31/12/16		0,00

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	2016	
Ex: free use of the office Building during the year offered by the host State	1.000.000,00	31/12/2015
		None
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	31.12.2016
Trial balance (FS 904370)	8.033.078,00
Maintenance contract	5.494.384,00
Cleaning contract	887.638,00
Security contract	1.651.056,00
Total	8.033.078,00
Control (should be = 0)	0,00

0
0
0
0

Please indicate if any Other Signif.Discl. concern other consolidated EU entities. If yes, please specify:		
Type of Other Significant Disclosure and trading partner of the concerned entity (ex: PARL)	31.12.2016	TP (ex. PARL)
Trial balance (FS 904500)	4.066.164,88	
Operating lease with consolidated entity	3.256.727,20	
Operating lease with consolidated entity	0,00	
Operating lease with consolidated entity	0,00	
Total	3.256.727,20	

Please indicate if any Conting.Liability concerns other consolidated EU entities. If yes, please specify:		
Type of Contingent Liability and trading partner of the concerned entity (ex: PARL)	31.12.2016	TP (ex. PARL)
Other Contingent liabilities (902800)	0,00	
Total	0,00	

ADJUSTMENTS FOR CONSOLIDATION PACKAGE

Please contact DG Budg 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. Reclassification 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 31.12.2016	Reporting package	Individual statements	Difference	adjustment N° (*)
	I. NON CURRENT ASSETS	67.631.208,63	67.631.208,63	0,00	
210000	Intangible fixed assets	58.546,00	58.546,00	0,00	
200000	Property, plant and equipment	67.572.662,63	67.572.662,63	0,00	
290000	Non current financial assets	0,00		0,00	
298100	Non current pre-financing	0,00		0,00	
292000	Long-term receivables	0,00		0,00	
	II. CURRENT ASSETS	11.477.818,27	11.477.818,27	0,00	
400000	Current financial assets	0,00		0,00	
406000	Current Pre-Financing	0,00		0,00	
410002	Exchange Receivables & Non-Exchange Receivables	9.865.669,15	9.865.669,15	0,00	
310000	Inventories	0,00			
500000	Cash and cash equivalents	1.612.149,12	1.612.149,12	0,00	
	TOTAL ASSETS	79.109.026,90	79.109.026,90	0,00	
	III. NON-CURRENT LIABILITIES	56.672.400,19	56.672.400,19	0,00	
161000	Pension & other Empl. benefits	0,00		0,00	
163000	Non current provisions	0,00		0,00	
170000	Non current financial liabilities	56.672.400,19	56.672.400,19	0,00	
	IV. CURRENT LIABILITIES	6.791.413,62	6.791.413,62	0,00	
483000	Current provisions	0,00		0,00	
430000	Current financial liabilities	2.967.401,85	2.967.401,85	0,00	
440000	Accounts Payable	848.863,20	848.863,20	0,00	
491000	Current Accrued charges and deferred income	2.975.148,57	2.975.148,57	0,00	
	TOTAL LIABILITIES	63.463.813,81	63.463.813,81	0,00	
	V. NET ASSETS/LIABILITIES	15.645.213,09	15.645.213,09	0,00	
100000	Reserves	0,00		0,00	
140000	Accumulated result	15.645.213,09	15.645.213,09	0,00	
	Staff pensions (long-term)	0,00		0,00	
	Other amounts	15.645.213,09	15.645.213,09	0,00	
	TOTAL NET ASSETS/LIABILITIES	15.645.213,09	15.645.213,09	0,00	

Consolidation account	STATEMENT OF FINANCIAL PERFORMANCE 2016	Reporting package	Individual statements	Difference	adjustment N° (*)
	REVENUE	90.722.109,10	90.722.109,10	0,00	
810003	Non exchange revenue	89.443.824,00	89.443.824,00	0,00	
810032	Exchange revenues	1.278.285,10	1.278.285,10	0,00	
	EXPENSES	90.441.684,19	90.441.684,19	0,00	
810040	Expenses	90.441.684,19	90.441.684,19	0,00	
	ECONOMIC RESULT OF THE YEAR	-280.424,91	-280.424,91	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 2016	Reporting package	Individual statements	Difference	adjustment N° (*)
901000	Total Contingent Assets	0,00	0,00	0,00	
902000	Total Contingent Liabilities	0,00	0,00	0,00	
904000	Total other significant disclosures	16.580.984,88	16.580.984,88	0,00	

A. Carry forward of M2 adjustments from year 2015

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	491010	accrued charges	123.456,00		Reversal of accrued expenses with consolidated entities - Invoices still to be received from the Centre de Traduction
		140000	accumul. 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
	1					
	2					
	3					
	4					
	5					

B. Adjustments of year 2016

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 p 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	611910	other administrative expenses	123.456,00		Reversal of M2 transaction from last year (No 1)
		491010	accrued charges		123.456,00	Reversal of M2 transaction from last year (No 1)
Example	2	505600	Cash in transit	300.000,00		Payment from COMM in transfer at year end & not booked in the individual financial statements of the EC entity
		400009	Short term receivables - consolidated entities		300.000,00	Payment from COMM in transfer at year end & not booked in the individual financial statements of the EC entity
	1					
	2					
	3					
	4					
	5					
	6					
	7					

Package

EVENTS AFTER BALANCE SHEET DATE

Subsequent events are defined as events which occur between the year-end 31.12.2016 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
Nothing to declare

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

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Reconciliation of the accrual based result with the budget result

		Changes for 2015 Final closure	2016 Provisional closure	2016 Provisional closure (including changes of the 2015 final closure)
	sign +/-	amount	amount	amount
Economic result (+ for surplus and - for deficit) of the consolidation reporting package	+/-	0,00	280.424,91	280.424,91
Ajustment 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)	-		-2.990.478,74	-2.990.478,74
B Adjustments for Accrual Cut-off (cut- off 31.12.N)	+		3.341.798,21	3.341.798,21
C Amount from liaison account with Commission booked in the economic revenue	-		-81.100.000,00	-81.100.000,00
D Unpaid invoices at year end but booked in charges (class 6)	+		248.563,70	248.563,70
E Depreciation of intangible and tangible assets (1)	+		3.330.791,04	3.330.791,04
F Provisions (1)	+		0,00	0,00
G Value reductions (1)	+		643,00	643,00
H Recovery Orders issued in 2016 in class 7 and not yet cashed	-		-10.365,00	-10.365,00
la Prefinancing given in previous year and cleared in the year	+		109.775,82	109.775,82
lb Prefinancing received in previous year and cleared in the year	-		0,00	0,00
J Payments made from carry over of payment appropriations	+		7.385.552,19	7.385.552,19
K Other *)	+/-		138.960,26	138.960,26
Ajustment for budgetary items (item included in the budgetary result but not in the economic result)				
M Asset acquisitions (less unpaid amounts)	-		-380.050,44	-380.050,44
N New pre-financing paid in the year 2016 and remaining open as at 31.12.2016	-		0,00	0,00
O New pre-financing received in the year 2016 and remaining open as at 31.12.2016	+		0,00	0,00
P Budgetary recovery orders issued before 2016 and cashed in the year	+		4.514,10	4.514,10
Q Budgetary recovery orders issued in 2016 on balance sheet accounts (not 7 or 6 accounts) and cashed	+		0,00	0,00
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-		-2.580.325,89	-2.580.325,89
S Payment appropriations carried over to 2017	-		-8.622.110,65	-8.622.110,65
T Cancellation of unused carried over payment appropriations from previous year	+		1.440.667,45	1.440.667,45
U Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+		0,00	0,00
V Payments for pensions (they are budgetary payments but booked against provisions)	-		0,00	0,00
W Paiements for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-		0,00	0,00
X Other **)	+/-		575,88	575,88
total		0,00	-79.401.064,16	-79.401.064,16
Budgetary result (+ for surplus) (2) including amount of exchange rate differences			-79.401.064,16	-79.401.064,16
Amount of exchange rate differences (3) included in the budgetary result			-7.535,77	-7.535,77
Delta not explained		0,00	0,00	0,00

(1) it's the impact of the year

(2) Equals line "Balance of the result account for the financial year" of the budget result table for the Agencies

(3) if it's a gain: sign + ; if it's a loss: sign -

|

*) Please specify K 'Other':

Cancellation in 2016 of old RO towards European Parliament (€ 131.424,49)

Exchange rate loss (€ 7.535,77)

**) Please specify X 'Other':

Control of Exchange rate differences	
Trial balance	amount
745200	0,00
640000	7.535,77
Total	7.535,77
difference	0,00

F1 - Disclosure net gains or losses

Table A: disclosure net gains or losses included in the statement of financial performance

	Realised gain on sale (+)	Realised loss on sale (-)	Recycling from fair value reserve income (+)	Recycling from fair value reserve expense (-)	31 December 2016
	1)	2)	only relevant for bonds	only relevant for bonds	
Net gains or losses related Available for sale financial assets					0,00
Total net gain or net loss	0,00	0,00	0,00	0,00	0,00

EAR 11 § 9.11 (a)

The table concerns realised gains or losses following a sale of a financial asset. Please contact DG Budg C2, before using this table.

F2 - Fair value hierarchy

Table A: grouping of the financial assets and liabilities measured at fair value in the statement of financial position into the fair value hierarchy

31 December 2016	Quoted market price Level 1	Using observable inputs Level 2	With significant unobservable inputs Level 3	Total
	901	902	903	
Assets				
Available for sale financial assets				0,00
Total assets	0,00	0,00	0,00	0,00

EAR 11 §9.15 and 16 (a)

All agencies not having available for sale assets (bonds) are NOT concerned by this table. Available for sale assets (bonds) with a quoted market price have to be put in level 1.

F3 - Credit risk

Table A: credit quality of financial assets that are neither past due nor impaired

31 December 2016	Available for sale financial assets (including accrued interest) ²	Loans (including term deposits >3 months)	Receivables with Member States	All receivables with third parties including accruals & deferrals (excluding receivables with MS and receivables with consol. entities)	Receivables with consolidated entities	Cash equivalent ^{3,4}	Current accounts ⁴
	F28212	F29002	F40802	F40802	F40802	F52122	F52012
FS item	281000,501000	420000, 291000, 294000, 295000	292200,401200	292900, 292100, 292500, 292700,292300,292600, 401101,401102, 401300, 401600, 401700, 410000, 490012, 490092, 490013, 490093, 490001, 490002	292009,292029, 401009,401209	505900	505200, 505300, 505400, 505500, 505600
Counterparties <u>with</u> external credit rating ¹ :	0,00	0,00	6.823,54	0,00	0,00	0,00	1.612.149,12
930 Prime and high grade							1.393.393,76
931 Upper medium grade							218.755,36
932 Lower medium grade			5.280,00				
933 Non-investment grade			1.543,54				

Available for sale assets (bonds), cash and cash equivalents (bank accounts, short term deposits) as well as receivables with Member States normally have an external rating. Thus these assets need to be captured in the upper part of the table F3A ("Counterparties with external rating"). Please, note that central banks should follow the rating of its country.

Counterparties <u>without</u> external credit rating:	0,00	0,00	0,00	9.848.774,10	0,00	0,00	0,00
935 Group 1 - Debtors who never defaulted				9.848.774,10			
936 Group 2 - Debtors who defaulted in the past							

The lower part of the table F3A ("Counterparties without external rating") concerns receivables with consolidated entities (to be captured for consolidation reasons in group 1) as well as all other receivables with third parties. The latter shall be split in the consolidation package into debtors who never defaulted (group 1) and debtors who defaulted in the past (group 2).

¹ Counterparties with external credit rating, please find the table of correspondence in sheet "Table of rating".

² Available for sale financial assets: bonds and other debt instruments -> equity instruments to be excluded

³ Cash equivalents include call deposits, ST deposit and commercial paper of original maturity < 3 months.

⁴ Please indicate the name of the bank in the box below

The name of the bank
Unicredit Bank AG ING Belgium

Table B: analysis of the age of financial assets that are not impaired

	Neither past due nor impaired (1)	Past due but not impaired			Total (1+2+3+4)
		< 1 year (2)	1-5 years (3)	> 5 years (4)	
	940	941	942	943	
Available for sale financial assets (including accrued interest)²					
F28004 31 December 2016	0,00				0,00
Loans (including term deposits >3 months)					
F29004 31 December 2016	0,00				0,00
Receivables with Member States					
F40804 31 December 2016	6.823,54				6.823,54
Receivables with third parties					
F40804 31 December 2016	9.848.774,10	10.071,51			9.858.845,61
Receivables with consolidated entities					
F40804 31 December 2016	0,00				0,00

EAR 11 §9.25 (a)

² Available for sale financial assets: bonds and other debt instruments -> equity instruments to be excluded

Table C: carrying amount of financial assets that would be past due or impaired if the terms were not renegotiated

	Carrying amount	EAR 11 §9.24(d)
Available for sale financial assets		
(including accrued interest)²		
F28215 31 December 2016		
Loans (including term deposits >3 months)		
F29005 31 December 2016		
Receivables with Member States		
F40805 31 December 2016		
Receivables with third parties		
F40805 31 December 2016		
Receivables with consolidated entities		
F40805 31 December 2016		

² Available for sale financial assets: bonds and other debt instruments -> equity instruments to be excluded

Table D: carrying amount of the financial assets which are impaired

	Gross amount (+)	Accumulated Impairment (-)	Net Amount at 31 December (+)	EAR 11 §9.25(b)
	948	949		
Available for sale financial assets				
(including accrued interest)²				
F28216 31 December 2016			0,00	
Loans (including term deposits >3 months)				
F29006 31 December 2016			0,00	
Receivables with Member States				
F40806 31 December 2016			0,00	
Receivables with third parties				
F40806 31 December 2016			0,00	
Receivables with consolidated entities				
F40806 31 December 2016			0,00	

² Available for sale financial assets: bonds and other debt instruments -> equity instruments to be excluded

F4 - Liquidity risk

The entity's liabilities have remaining contractual maturities as summarised below:

31 December 2016	< 1 year	Total
F44001 Payables with third parties	441100, 441200, 441300, 441600, 441700, 443000	
	778.961,22	778.961,22
F44001 Payables with consolidated entities	441009,440009,443009	
	69.901,98	69.901,98
Total liabilities	848.863,20	848.863,20

EAR 11 §9.27 (a and b)

950

Please capture the amounts with the + sign

The payables need to be split according to their remaining contractual maturity (< 1 year, 1 -5 years, > 5 years). The split must match with the payables long-term/short-term

F5 - Market risk disclosures
EAR 11 - \$9.28-30

Table A: overview of the foreign currencies to which the EU entity is exposed (amounts in EUR to be included in the table)

		Currency exposure (amounts in EUR to be included in the table)						
		USD EUR equivalent	GBP EUR equivalent	DKK EUR equivalent	SEK EUR equivalent	EUR	Other ¹ EUR equivalent	Total EUR
		960	961	962	963	965	964	
FS item	31 December 2016							
	Monetary assets	0,00	0,00	0,00	0,00	11.477.818,27	0,00	11.477.818,27
F28217	281000,501000							0,00
	Available for sale financial assets							
F29007	420100, 420300, 420900, 291000, 295000							0,00
	Loans (including term deposits >3 months)							
F40807	292200,401200					6.823,54		6.823,54
	Receivables with Member States							
F40807	292900, 292100, 292500, 292700,292300,292600, 401101,401102, 401300, 401600, 401700, 410000, 490012, 490092, 490013, 490093, 490001, 490002					9.858.845,61		9.858.845,61
	All receivables with third parties including accruals & deferrals (excluding receivables with MS and receivables with consolidated entities)							
F40807	292009,292029,401009,401209							0,00
	Receivables with consolidated entities							
F52017	505200, 505300, 505400, 505500, 505600,505900					1.612.149,12		1.612.149,12
	Cash and cash equivalent							
	Monetary liabilities	0,00	158,79	0,00	0,00	848.704,41	0,00	848.863,20
F44007	441100, 441200, 441300, 441600, 441700, 443000		158,79			778.802,43		778.961,22
	Payables with third parties							
F44007	441009, 440009,443009					69.901,98		69.901,98
	Payables with consolidated entities							
	Net Position	0,00	-158,79	0,00	0,00	10.629.113,86	0,00	10.628.955,07

For consolidation purposes the financial assets/liabilities need to be broken down in table F5A in to the most relevant currencies on the EU level (USD, GBP, DKK, SEK, other).

Tables F5B & C was used for the 2014 closure, but are not requested anymore from 2015.

Tables F5D and E linked to the interest rate risk are only relevant for entities having available for sale assets (bonds).

¹ Please provide further breakdown to the category "Other" in the individual financial statements.

Please capture the amounts with the + sign

Table D: interest rate risk - sensitivity analysis (AFS with variable interest rates) if the interest rates would increase or decrease with 1% (+1% or -1%)

31 December 2016	Surplus or deficit			EAR 11 §9.28(a)
	Book value in EUR	IR exposure (+1%) in EUR ¹	IR exposure (-1%) in EUR ²	
Available for sale financial instruments	970	971	972	
Total	-	-	-	

31 December 2016	Net Assets			EAR 11 §9.28(a)
	Book value in EUR	IR exposure (+1%) in EUR ¹	IR exposure (-1%) in EUR ²	
Available for sale financial instruments	970	971	972	
Total	-	-	-	

Table E: price risk - sensitivity analysis (AFS with fixed interest rates) if the interest rates would increase or decrease with 1% (+1% or -1%)

31 December 2016	Net Assets			EAR 11 §9.28(a)
	Book value in EUR	IR exposure (+1%) in EUR ¹	IR exposure (-1%) in EUR ²	
Available for sale financial instruments	970	971	972	

¹ An increase of the interest rate will have a negative impact on the fair value

² A decrease of interest rate will have a positive impact on the fair value.

Counterparties with external credit rating:	
Short-term rating	
Moody's	
P-1	High grade
P-2	Upper medium grade
P-3	Lower medium grade
Not prime	Non-investment grade
S&P	
A-1+	High grade
A-1	High grade
A-2	Upper medium grade
A-3	Lower medium grade
B	Non-investment grade
C	Non-investment grade
Fitch	
F1+	High grade
F1	High grade
F2	Upper medium grade
F3	Lower medium grade
B	Non-investment grade
C	Non-investment grade
Long-term rating	
Moody's	
Aaa	Prime
Aa1	High grade
Aa2	High grade
Aa3	High grade
A1	Upper medium grade
A2	Upper medium grade
A3	Upper medium grade
Baa1	Lower medium grade
Baa2	Lower medium grade
Baa3	Lower medium grade
Ba1	Non-investment grade
Ba2	Non-investment grade
Ba3	Non-investment grade
B1	Non-investment grade
B2	Non-investment grade
B3	Non-investment grade
Caa1	Non-investment grade
Caa2	Non-investment grade
Caa3	Non-investment grade
Ca	Non-investment grade
C	Non-investment grade
S&P	
AAA	Prime
AA+	High grade
AA	High grade
AA-	High grade
A+	Upper medium grade
A	Upper medium grade
A-	Upper medium grade
BBB+	Lower medium grade
BBB	Lower medium grade
BBB-	Lower medium grade
BB+	Non-investment grade
BB	Non-investment grade
BB-	Non-investment grade
B+	Non-investment grade
B	Non-investment grade
B-	Non-investment grade
CCC+	Non-investment grade
CCC	Non-investment grade
CCC-	Non-investment grade
CC	Non-investment grade
C	Non-investment grade
D	Non-investment grade
Fitch	
AAA	Prime
AA+	High grade
AA	High grade
AA-	High grade
A+	Upper medium grade
A	Upper medium grade
A-	Upper medium grade
BBB+	Lower medium grade
BBB	Lower medium grade
BBB-	Lower medium grade
BB+	Non-investment grade
BB	Non-investment grade
BB-	Non-investment grade
B+	Non-investment grade
B	Non-investment grade
B-	Non-investment grade
CCC	Non-investment grade
DDD	Non-investment grade
DD	Non-investment grade
D	Non-investment grade

<https://www.fitchratings.com/>

<https://www.moodys.com/>

<http://www.standardandpoors.com/>