



# Annual accounts of the European External Action Service 2016

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## **BACKGROUND INFORMATION ON THE EEAS**

The European External Action Service (EEAS) was created to assist the High Representative of the Union for Foreign Affairs and Security Policy (HR) in fulfilling her mandate (Art.27(3) TEU<sup>1</sup>, as modified by the Treaty of Lisbon).

The EEAS was Formed on 1<sup>st</sup> January 2011 in accordance with the Council Decision 2010/427/EU. Since then the EEAS has operated as a unique and functionally autonomous body of the Union, separate from the General Secretariat of the Council and from the Commission, with its own budgetary responsibility towards the European Parliament and Council. The budget of the EEAS is entirely administrative and covers both the EEAS Headquarters and the EU-Delegations abroad.

As an EU institution within the meaning of the Financial Regulation (FR)<sup>2</sup>, the EEAS is required to prepare and adopt its own annual accounts, which are ultimately consolidated into those of the EU. The annual accounts comprise the EEAS and the pension and sickness insurance funds for local agents.

Following Article 68 of the EU Financial Regulation the annual accounts shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS). Following the decision of the High Representative for Foreign Affairs and Security Policy of 01 February 2011 (Ares(2011)108758), the Accounting Officer of the Commission acts, as of 1 February 2011, as the Accounting Officer of EEAS.

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<sup>1</sup> Treaty on the European Union – OJ C 326/01, 26.10.2012, p. 1.

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

## **CERTIFICATION OF THE ACCOUNTS**

The annual accounts of the European External Action Service for the year 2016 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union and the accounting rules, principles and methods adopted by the Commission's Accounting Officer.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European External Action Service in accordance with Article 68 of the Financial Regulation.

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

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

*[signed]*

Rosa ALDEA BUSQUETS

**Accounting Officer**

*15 June 2017*

# **FINANCIAL STATEMENTS AND EXPLANATORY NOTES**

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

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## BALANCE SHEET

EUR '000

	Note	31.12.2016	31.12.2015
<b>NON-CURRENT ASSETS</b>			
<i>Intangible assets</i>	2.1	283	460
<i>Property, plant and equipment</i>	2.2	337 437	338 520
<i>Exchange receivables and non-exchange recoverables</i>	2.4	78 647	63 808
		<b>416 368</b>	<b>402 788</b>
<b>CURRENT ASSETS</b>			
<i>Pre-financing</i>	2.3	542	–
<i>Exchange receivables and non-exchange recoverables</i>	2.4	53 220	51 939
<i>Cash and cash equivalents</i>	2.5	52 698	62 988
		<b>106 460</b>	<b>114 927</b>
<b>TOTAL ASSETS</b>		<b>522 828</b>	<b>517 715</b>
<b>NON-CURRENT LIABILITIES</b>			
<i>Financial liabilities</i>	2.7	(288 616)	(296 277)
		<b>(288 616)</b>	<b>(296 277)</b>
<b>CURRENT LIABILITIES</b>			
<i>Provisions</i>	2.6	–	(61)
<i>Financial liabilities</i>	2.7	(1 220)	(1 203)
<i>Payables</i>	2.8	(31 568)	(35 345)
<i>Accrued charges and deferred income</i>	2.9	(23 560)	(20 749)
		<b>(56 347)</b>	<b>(57 359)</b>
<b>TOTAL LIABILITIES</b>		<b>(344 963)</b>	<b>(353 636)</b>
<b>NET ASSETS</b>		<b>177 865</b>	<b>164 079</b>
<i>Accumulated surplus</i>		164 079	165 552
<i>Economic result of the year</i>		13 786	(1 473)
<b>NET ASSETS</b>		<b>177 865</b>	<b>164 079</b>

## STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2016	2015
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
<i>Funding from the Commission</i>	3.1	778 068	744 321
<i>Other non-exchange revenue</i>	3.2	42 116	39 608
		<b>820 184</b>	<b>783 929</b>
<b>Revenue from exchange transactions</b>			
<i>Financial income</i>	3.3	99	124
<i>Other exchange revenue</i>	3.4	25 253	30 962
		<b>25 351</b>	<b>31 086</b>
		<b>845 536</b>	<b>815 015</b>
<b>EXPENSES</b>			
<i>Staff costs</i>	3.5	(441 392)	(423 541)
<i>Finance costs</i>	3.6	(7 514)	(8 501)
<i>Administrative expenses</i>	3.7	(382 844)	(384 446)
		<b>(831 750)</b>	<b>(816 489)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>13 786</b>	<b>(1 473)</b>



## CASHFLOW STATEMENT

EUR '000

	2016	2015
<i>Economic result of the year</i>	13 786	(1 473)
<b>Operating activities</b>		
<i>Amortisation and impairments - intangible fixed assets</i>	218	484
<i>Depreciation and impairments - Property Plant &amp; Equipment</i>	26 796	25 678
<i>(Increase)/decrease in financial assets</i>	–	50 426
<i>(Increase)/decrease in pre-financing</i>	(542)	4 402
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(16 120)	(70 410)
<i>Increase/(decrease) in provisions</i>	(61)	(15)
<i>Increase/(decrease) in financial liabilities</i>	(7 645)	(4 307)
<i>Increase/(decrease) in payables</i>	(3 777)	10 339
<i>Increase/(decrease) in accrued charges and deferred income</i>	2 810	5 347
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(25 755)	(17 217)
<b>NET CASHFLOW</b>	<b>(10 290)</b>	<b>3 254</b>
<i>Net increase/(decrease) in cash and cash equivalents</i>	(10 290)	3 254
<i>Cash and cash equivalents at the beginning of the year</i>	62 988	59 734
<i>Cash and cash equivalents at year-end</i>	52 698	62 988

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets
<b>BALANCE AS AT 31.12.2014</b>	<b>129 757</b>	<b>35 795</b>	<b>165 552</b>
<i>Allocation of the 2014 economic result</i>	35 795	(35 795)	-
<i>Economic result of the year</i>	-	(1 473)	(1 473)
<b>BALANCE AS AT 31.12.2015</b>	<b>165 552</b>	<b>(1 473)</b>	<b>164 079</b>
<i>Allocation of the 2015 economic result</i>	(1 473)	1 473	-
<i>Economic result of the year</i>	-	13 786	13 786
<b>BALANCE AS AT 31.12.2016</b>	<b>164 079</b>	<b>13 786</b>	<b>177 865</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT ACCOUNTING POLICIES

## 1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about financial position, performance and cashflows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, reliability, understandability and comparability.

## 1.2. BASIS OF PREPARATION

### 1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

### 1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

#### Euro exchange rates

Currency	31.12.2016	31.12.2015	Currency	31.12.2016	31.12.2015
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.4103</b>	4.2639
<b>CZK</b>	<b>27.0210</b>	27.0230	<b>RON</b>	<b>4.5390</b>	4.5240
<b>DKK</b>	<b>7.4344</b>	7.4626	<b>SEK</b>	<b>9.5525</b>	9.1895
<b>GBP</b>	<b>0.8562</b>	0.7340	<b>CHF</b>	<b>1.0739</b>	1.0835
<b>HRK</b>	<b>7.5597</b>	7.6380	<b>JPY</b>	<b>123.4000</b>	131.0700
<b>HUF</b>	<b>309.8300</b>	315.9800	<b>USD</b>	<b>1.0541</b>	1.0887

### 1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; accrued and deferred income and charges, provisions, financial risk on accounts receivables, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

## 1.3. BALANCE SHEET

### 1.3.1. Intangible assets

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

### 1.3.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	4 % to 10 %
<i>Plant and equipment</i>	10 % to 25 %
<i>Furniture and vehicles</i>	10 % to 25 %
<i>Computer hardware</i>	25 % to 33 %
<i>Other</i>	10 % to 33 %

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

### Leases

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

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

### 1.3.3. Impairment of non-financial assets

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

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

#### 1.3.4. Financial assets

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

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

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

##### *(ii) Loans and receivables*

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

##### *(iii) Held-to-maturity investments*

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

##### *(iv) Available for sale financial assets*

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

#### **Initial recognition and measurement**

Purchases and sales of financial assets at fair value through profit and loss, held-to-maturity and available for sale are recognised on trade date - the date on which the entity commits to purchase or sell the asset. Cash equivalents, loans and term deposits are recognised at settlement date. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through profit and loss transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

#### **Subsequent measurement**

Financial assets at fair value through profit and loss are subsequently carried at fair value with gains and losses arising changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value being recognised in the fair value reserve. Interest on available for sale

financial assets calculated using the effective interest method is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

#### **1.3.5. Pre-financing amounts**

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

Pre-financing is, on subsequent balance sheet dates, measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

#### **1.3.6. Receivables and recoverables**

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as stemming from non-exchange transactions and recoverables are defined as stemming from exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.4 above).

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

#### **1.3.7. Cash and cash equivalents**

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

#### **1.3.8. Provisions**

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

#### **1.3.9. Payables**

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and non-exchange transactions related e.g. to cost claims from beneficiaries, grants or other EU funding.

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

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

#### **1.3.10. Accrued and deferred income and charges**

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued income will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.



## 1.4. STATEMENT OF FINANCIAL PERFORMANCE

### 1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

#### *(i) Revenue from non-exchange transactions*

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

#### *(ii) Revenue from exchange transactions*

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

### 1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

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

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

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

## 1.5. CONTINGENT ASSETS AND LIABILITIES

### 1.5.1. Contingent assets

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

### 1.5.2. Contingent liabilities

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

## 1.6. EMPLOYEE BENEFITS

### 1.6.1. Sickness Insurance Scheme for local agents

The EEAS maintains a Sickness Insurance Scheme for local agents employed in delegations, consisting of two types of benefits:

- Insurance against loss of earnings
- Medical treatment cover

Both benefits are funded by a monthly employee contribution equal to 1.37% of the monthly salary, and a monthly employer contribution of 3.22% of the employee's salary. The associated expenditure is accounted for when incurred.

### 1.6.2. Pension scheme for local agents

The EEAS maintains a defined contribution pension scheme for local agents employed in delegations. Both the employer and the employee contribute 5% of the employee's monthly salary. The contributions are invested and the accumulated balance is paid to the employee at the end of their contract, regardless of the reasons why the contract is terminated (resignation, retirement, dismissal or other). A liability is recognised for the amount due to local agents under the scheme.

### 1.6.3. Pension scheme for staff

The staff members of the EEAS are part of the Pensions Scheme of European Officials. The administration of the pensions is entrusted to the European Commission who also account for the underlying pension expenses and liabilities.

## 1.7. CONSOLIDATION

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

## 2. NOTES TO THE BALANCE SHEET

### ASSETS

#### 2.1. INTANGIBLE ASSETS

EUR '000

<i>Gross carrying amount at 31.12.2015</i>	2 316
<i>Additions</i>	42
<i>Disposals</i>	(2)
<b>Gross carrying amount at 31.12.2016</b>	<b>2 355</b>
<i>Accumulated depreciation at 31.12.2015</i>	(1 856)
<i>Depreciation charge for the year</i>	(218)
<i>Depreciation written back</i>	–
<i>Disposals</i>	2
<b>Accumulated depreciation at 31.12.2016</b>	<b>(2 072)</b>
<b>NET CARRYING AMOUNT AT 31.12.2016</b>	<b>283</b>
<i>NET CARRYING AMOUNT AT 31.12.2015</i>	460

The above amounts relate primarily to computer software.

## 2.2. PROPERTY, PLANT AND EQUIPMENT

	Land and buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	Finance leases	Assets under construction	EUR '000 TOTAL
<i>Gross carrying amount at 31.12.2015</i>	169 519	10 071	71 512	45 344	17 369	231 240	–	545 055
<i>Additions</i>	–	652	6 439	4 278	1 247	–	11 291	23 908
<i>Disposals</i>	(10)	(461)	(4 894)	(3 100)	(411)	–	–	(8 876)
<i>Transfer between asset categories</i>	–	–	–	–	–	–	–	–
<i>Other changes</i>	–	167	2 346	90	306	–	–	2 909
<b>Gross carrying amount at 31.12.2016</b>	<b>169 509</b>	<b>10 430</b>	<b>75 402</b>	<b>46 612</b>	<b>18 512</b>	<b>231 240</b>	<b>11 291</b>	<b>562 996</b>
<i>Accumulated depreciation at 31.12.2015</i>	(56 503)	(7 683)	(54 270)	(37 382)	(13 698)	(36 998)	–	(206 535)
<i>Depreciation charge for the year</i>	(4 176)	(725)	(6 950)	(4 189)	(1 507)	(9 250)	–	(26 796)
<i>Disposals</i>	1	411	4 636	3 088	399	–	–	8 535
<i>Transfer between asset categories</i>	–	–	–	–	–	–	–	–
<i>Other changes</i>	–	(39)	(374)	(108)	(242)	–	–	(763)
<b>Accumulated depreciation at 31.12.2016</b>	<b>(60 677)</b>	<b>(8 036)</b>	<b>(56 957)</b>	<b>(38 591)</b>	<b>(15 049)</b>	<b>(46 248)</b>	<b>–</b>	<b>(225 559)</b>
<b>NET CARRYING AMOUNT AT 31.12.2016</b>	<b>108 831</b>	<b>2 393</b>	<b>18 445</b>	<b>8 021</b>	<b>3 463</b>	<b>184 992</b>	<b>11 291</b>	<b>337 437</b>
<i>NET CARRYING AMOUNT AT 31.12.2015</i>	113 016	2 388	17 242	7 962	3 671	194 242	–	338 520

The property, plant and equipment of the EEAS include assets of the delegations and of the headquarters in Brussels.

Out of the total net carrying amount of kEUR 337 437 (2015: kEUR 338 520), kEUR 184 992 (2015: kEUR 194 242) relates to the finance lease contract of the EEAS headquarters building in Brussels and kEUR 76 053 (2015: kEUR 78 200) relates to the delegation building in Japan which is paid for in instalments. The respective liabilities related to these assets can be found under financial liabilities in the balance sheet (see note 2.7).

## 2.3. PRE-FINANCING

EUR '000

	31.12.2016	31.12.2015
<i>Current pre-financing</i>	542	–
<b>Total</b>	<b>542</b>	<b>–</b>

The current year pre-financing amount comprises pre-payments made to suppliers in respect of procurement of goods and services.

## 2.4. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

EUR '000

	Note	31.12.2016	31.12.2015
<b>Non-current</b>			
<i>Receivables from exchange transactions</i>	2.4.1	4 017	4 678
<i>Recoverables from non-exchange transactions</i>	2.4.2	74 630	59 130
		<b>78 647</b>	<b>63 808</b>
<b>Current</b>			
<i>Receivables from exchange transactions</i>	2.4.1	53 037	51 640
<i>Recoverables from non-exchange transactions</i>	2.4.2	183	300
		<b>53 220</b>	<b>51 939</b>
<b>Total</b>		<b>131 867</b>	<b>115 747</b>

### 2.4.1. Receivables from exchange transactions

EUR '000

	31.12.2016	31.12.2015
<b>Non-current</b>		
<i>Guarantees</i>	4 017	4 678
	<b>4 017</b>	<b>4 678</b>
<b>Current</b>		
<i>Customers</i>	625	18
<i>Deferred charges relating to exchange transactions</i>	32 606	33 249
<i>Accrued income relating to exchange transactions</i>	10 677	10 833
<i>Other</i>	9 129	7 540
	<b>53 037</b>	<b>51 640</b>
<b>Total</b>	<b>57 055</b>	<b>56 317</b>

The non-current receivables relate to rental guarantees paid by the EEAS to landlords of property occupied by EEAS staff in delegations.

The deferred charges contain both inter-EU and third party related amounts. They include goods and services invoiced but not yet received of kEUR 26 021 (2015: kEUR 26 654), and prepaid interest charges of kEUR 6 585 (2015: kEUR 6 595) for the EEAS headquarters leased building in Brussels.

The accrued income contain inter-EU related amounts and third party related amounts. They include kEUR 10 677 (2015: kEUR 10 394) of accrued income relating to the reimbursement of shared charges between the EEAS and European Union Special Representatives (EUSR).

Included under the sub-heading "other" are VAT receivables in the delegations of kEUR 3 968 (2015: kEUR 4 037) and balances on suspense accounts related to personnel of kEUR 4 376 (2015: kEUR 1 865). This increase is mainly due to the changes introduced by the most recent version of the Staff Regulation on the rental contracts by staff in delegations.

The suspense accounts are general ledger (G/L) accounts used by the delegations in which amounts are temporarily recorded. These accounts record expenses and income which cannot be immediately allocated to a specific budget line. When the appropriate G/L account is determined, the amounts in suspense must be transferred out of the suspense account and posted to the correct G/L account.

#### 2.4.2. Recoverables from non-exchange transactions

	EUR '000	
	31.12.2016	31.12.2015
<b>Non-current</b>		
<i>Other</i>	74 630	59 130
	<b>74 630</b>	<b>59 130</b>
<b>Current</b>		
<i>Member States</i>	76	74
<i>Other recoverables</i>	106	226
	<b>183</b>	<b>300</b>
<b>Total</b>	<b>74 813</b>	<b>59 430</b>

The non-current balance of kEUR 74 630 (2015: kEUR 59 130) is an amount recoverable from the Commission. It arose following the transfer of financial assets to the central treasury of the Commission.

## 2.5. CASH AND CASH EQUIVALENTS

	EUR '000	
	31.12.2016	31.12.2015
<i>Current accounts</i>	13 433	26 215
<i>Imprest accounts</i>	39 265	36 773
<b>Total</b>	<b>52 698</b>	<b>62 988</b>

The current accounts represent bank accounts used for drawing down the EEAS budget. The treasury level is essentially driven by the EEAS budget and its execution. The decrease in current accounts was mainly driven by a transfer of financial assets to the central treasury of the Commission (see note **2.4.2**).

Imprest accounts represent amounts held by delegations. Delegations are required to hold a funding reserve that approximately equates to three months of operational costs of the delegations.

## LIABILITIES

### 2.6. PROVISIONS

	EUR '000				
	Amount at 31.12.2015	Additional provisions	Unused amounts reversed	Amounts used	Amount at 31.12.2016
<i>Legal cases</i>	61	–	(61)	–	–
<b>Total</b>	<b>61</b>	<b>–</b>	<b>(61)</b>	<b>–</b>	<b>–</b>

During 2016 the legal provision was reversed as the associated court case has been completed.

## 2.7. FINANCIAL LIABILITIES

EUR '000

	31.12.2016	31.12.2015
<b>Non-current</b>		
<i>Finance lease liabilities</i>	206 065	212 507
<i>Buildings paid for in instalments</i>	25 064	26 283
<i>Other</i>	57 487	57 487
	<b>288 616</b>	<b>296 277</b>
<b>Current</b>		
<i>Finance lease liabilities</i>	(0)	–
<i>Buildings paid for in instalments</i>	1 220	1 203
	<b>1 220</b>	<b>1 203</b>
<b>Total</b>	<b>289 835</b>	<b>297 480</b>

The finance lease liabilities represent the lease contract of the EEAS headquarters building in Brussels (see note 2.2).

Buildings paid for in instalments relate to the delegation building in Japan (see note 2.2). During 2015, the outstanding debt in Japanese yen was re-financed with a debt in euro. This loan will be repaid by the EEAS with a final repayment date in 2035. The interest rate is 1.378%.

The sub-heading "Other" of the non-current financial liabilities is the liability of the local agents pension fund towards the local agents working in the delegations.

Amounts still to be paid in respect of finance lease liabilities shown in non-current and current financial liabilities break down as follows:

EUR '000

Description	Future amounts to be paid			Total Liability
	< 1 year	> 1 year	> 5 years	
<i>Land and buildings</i>	(0)	27 658	178 407	206 065
<i>Other tangible assets</i>	–	–	–	–
<b>Total at 31.12.2016</b>	<b>(0)</b>	<b>27 658</b>	<b>178 407</b>	<b>206 065</b>
<i>Interest element</i>	–	22 347	54 951	77 298
<b>Total future minimum lease payments at 31.12.2016</b>	<b>(0)</b>	<b>50 005</b>	<b>233 358</b>	<b>283 364</b>
<i>Total future minimum lease payments at 31.12.2015</i>	–	50 005	258 361	308 366

The amounts to be paid in 2017 were pre-paid during 2016, hence the nil value for the < 1 year category above.

## 2.8. PAYABLES

EUR '000

	31.12.2016	31.12.2015
<i>Current payables</i>	15 391	24 653
<i>Sundry payables</i>	16 178	10 693
<b>Total</b>	<b>31 568</b>	<b>35 345</b>

Current payables relate mainly to amounts due to suppliers of kEUR 10 664 (2015: kEUR 21 400).

Sundry payables are partly composed of amounts related to assets received but not yet invoiced of kEUR 2 748 (2015: kEUR 1 740). Additionally, they include payables relating to the local agents' pension scheme of kEUR 11 110 (2015: kEUR 6 190) and local tax and social security payables of kEUR 1 663 (2015: kEUR 1 184). Furthermore the heading also includes co-financing payables related to young experts of the Members States in delegations of kEUR 1 098 (2015: kEUR 1 445). These co-financing payables are partially offset by amounts recorded in exchange receivables.

## 2.9. ACCRUED CHARGES AND DEFERRED INCOME

EUR '000

	31.12.2016	31.12.2015
Accrued charges	22 080	18 712
Deferred income	70	275
Other	1 409	1 762
<b>Total</b>	<b>23 560</b>	<b>20 749</b>

The accrued charges represent kEUR 15 131 of goods and services received not yet invoiced (2015: kEUR 11 864) and an accrual of kEUR 6 949 (2015: kEUR 6 848) relating to untaken holidays.



### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### NON-EXCHANGE REVENUE

##### 3.1. FUNDING FROM THE COMMISSION

In addition to its own budget, the EEAS' main source of revenue is funding from the European Commission. This includes funding for the costs of Commission staff working in the EU delegations.

##### 3.2. OTHER NON-EXCHANGE REVENUE

EUR '000

	2016	2015
Staff taxes and contributions	41 647	39 532
Adjustments/provisions	61	76
Other	408	–
<b>Total</b>	<b>42 116</b>	<b>39 608</b>

Staff taxes and contributions revenue arises primarily from deductions from staff salaries and is made up of two significant amounts – staff pension contributions and taxes on income.

Adjustments/provisions represent reversals of unused provisions.

#### EXCHANGE REVENUE

##### 3.3. FINANCIAL INCOME

EUR '000

	2016	2015
<b>Interest income</b>		
Bank deposits with a maturity greater than 3 months	–	6
Cash and cash equivalents	96	100
	<b>97</b>	<b>106</b>
<b>Other financial income</b>	<b>2</b>	<b>18</b>
<b>Total</b>	<b>99</b>	<b>124</b>

##### 3.4. OTHER EXCHANGE REVENUE

EUR '000

	2016	2015
Property, plant and equipment related revenue	2 034	1 708
Foreign exchange gains	7 906	16 798
Other	15 313	12 456
<b>Total</b>	<b>25 253</b>	<b>30 962</b>

The decrease in foreign exchange gains in 2016 compared to 2015 was mainly due to the fluctuations in the value of the Venezuelan bolívar.

## EXPENSES

### 3.5. STAFF COSTS

EUR '000

	2016	2015
Staff costs	441 392	423 541
<b>Total</b>	<b>441 392</b>	<b>423 541</b>

This heading comprises EEAS staff expenses and staff expenses of the European Commission local staff working in the delegations of the Union (which are financed by part of the funding received from the European Commission) – see note 3.1.

### 3.6. FINANCE COSTS

EUR '000

	2016	2015
Interest expenses	431	929
Finance leases	6 595	6 823
Impairment loss on loans and receivables	–	(7)
Other finance costs	489	756
<b>Total</b>	<b>7 514</b>	<b>8 501</b>

The heading finance leases concerns the expenses related to the EEAS headquarters building in Brussels.

### 3.7. ADMINISTRATIVE EXPENSES

EUR '000

	Note	2016	2015
Property, plant and equipment related expenses	3.6.1	264 863	256 070
Foreign exchange losses		8 931	21 767
Office supplies & maintenance		19 918	22 772
Communications & publications		19 689	19 996
Missions		29 436	27 778
IT costs		26 978	22 430
Training costs		2 454	3 070
External non-IT services		6 726	6 490
Adjustments/provisions		–	61
Other		3 849	4 011
<b>Total</b>		<b>382 844</b>	<b>384 446</b>

#### 3.7.1. Property, plant and equipment related expenses

Included under this heading are expenses of kEUR 132 944 (2015: kEUR 127 044) relating to operating leases. The amounts committed to be paid during the remaining term of these lease contracts, mainly for delegation buildings, are as follows:

EUR '000

Future amounts to be paid				
	< 1 year	1- 5 years	> 5 years	Total
Buildings	136 231	318 248	–	454 479
IT materials and other equipment	42	67	–	109
<b>Total</b>	<b>136 273</b>	<b>318 315</b>	<b>–</b>	<b>454 588</b>

## 4. CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

### 4.1. CONTINGENT ASSETS

	EUR '000	
	31.12.2016	31.12.2015
<b>Guarantees received</b>		
Guarantees related to buildings under construction	12 334	1 091
Performance guarantees	1 091	1 184
<b>Total</b>	<b>13 425</b>	<b>2 276</b>

The guarantees related to buildings under construction concern the construction of a compound in Somalia.

### 4.2. CONTINGENT LIABILITIES

Contingent liabilities total kEUR 491 (2015: kEUR 305) and relate to actions for damages currently being brought against the EEAS, other legal disputes and the estimated legal costs.

### 4.3. OTHER SIGNIFICANT DISCLOSURES

#### 4.3.1. Outstanding commitments not yet expensed

	EUR '000	
	31.12.2016	31.12.2015
<i>Outstanding commitments not yet expensed</i>	52 132	51 168

The amount disclosed above is the budgetary RAL ("Reste à Liquider") less related amounts that have been included as expenses in the 2016 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

#### 4.3.2. Significant legal commitments

	EUR '000	
	31.12.2016	31.12.2015
<i>Other contractual commitments</i>	95 339	102 413

The other contractual commitments concern a contract, signed in 2015, for the construction of a compound in Somalia for kEUR 1 897 (2015: kEUR 11 941). This contract also includes the provisioning of future local services, totalling a maximum of kEUR 93 442 (2015: kEUR 90 472).

Furthermore, during 2015, EEAS signed a credit line with AG Insurance SA for kEUR 200 000 to finance property acquisitions over a period of four years. There is no obligation to use the full amount. The unused credit line at 31.12.2016 amounts to kEUR 173 717 (2015: kEUR 172 514).

#### 4.3.3. Related parties

The related parties of the EEAS are the other EU consolidated entities and the key management personnel of EEAS. Transactions between these parties take place as part of the normal operations of EEAS and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

## 5. FINANCIAL INSTRUMENTS DISCLOSURES

### 5.1. CURRENCY RISKS

Exposure of the EEAS to currency risk at year end:

EUR '000										
	USD	GBP	31.12.2016 EUR	Other	Total	USD	GBP	31.12.2015 EUR	Other	Total
<b>Financial assets</b>										
<i>Receivables and recoverables</i>	1 240	(5)	126 808	3 823	131 866	10 011	(11)	34 021	71 725	115 745
<i>Cash and cash equivalents</i>	7 667	–	34 300	10 731	52 698	6 861	–	45 335	10 791	62 988
	<b>8 907</b>	<b>(5)</b>	<b>161 108</b>	<b>14 554</b>	<b>184 564</b>	<b>16 872</b>	<b>(11)</b>	<b>79 356</b>	<b>82 517</b>	<b>178 734</b>
<b>Financial liabilities</b>										
<i>Financial liabilities &amp; payables</i>	(732)	(933)	(318 545)	(1 194)	(321 403)	(529)	(51)	(331 062)	(1 184)	(332 826)
	<b>(732)</b>	<b>(933)</b>	<b>(318 545)</b>	<b>(1 194)</b>	<b>(321 403)</b>	<b>(529)</b>	<b>(51)</b>	<b>(331 062)</b>	<b>(1 184)</b>	<b>(332 826)</b>
<b>Net position</b>	<b>8 175</b>	<b>(937)</b>	<b>(157 437)</b>	<b>13 360</b>	<b>(136 839)</b>	<b>16 343</b>	<b>(62)</b>	<b>(251 707)</b>	<b>81 333</b>	<b>(154 092)</b>

## 5.2. CREDIT RISK

### Financial assets that are neither past due nor impaired:

EUR '000

	Total	Neither past due nor impaired	Past due but not impaired		
			< 1 year	1-5 years	> 5 years
Receivables and recoverables	131 867	131 867	-	-	-
<b>Total at 31.12.2016</b>	<b>131 867</b>	<b>131 867</b>	-	-	-
Receivables and recoverables	115 747	115 747	-	-	-
<b>Total at 31.12.2015</b>	<b>115 747</b>	<b>115 747</b>	-	-	-

### Financial assets by risk category:

EUR '000

	31.12.2016			31.12.2015		
	Loans & Receivables	Cash	Total	Loans & Receivables	Cash	Total
<i>Counterparties with external credit rating</i>						
Prime and high grade	76	22 026	22 103	74	33 970	34 044
Upper medium grade	-	2 740	2 740	-	1 451	1 451
Lower medium grade	-	4 566	4 566	-	5 685	5 685
Non-investment grade	-	4 364	4 364	-	4 087	4 087
<b>Total</b>	<b>76</b>	<b>33 697</b>	<b>33 773</b>	<b>74</b>	<b>45 193</b>	<b>45 266</b>
<i>Counterparties without external credit rating</i>						
Debtors that never defaulted	131 791	19 001	150 792	115 673	17 795	133 469
<b>Total</b>	<b>131 791</b>	<b>19 001</b>	<b>150 792</b>	<b>115 673</b>	<b>17 795</b>	<b>133 469</b>
<b>Total</b>	<b>131 867</b>	<b>52 698</b>	<b>184 566</b>	<b>115 747</b>	<b>62 988</b>	<b>178 735</b>

## 5.3. LIQUIDITY RISK

### Maturity analysis of financial liabilities by remaining contractual maturity:

EUR '000

	< 1 year	1-5 years	> 5 years	Total
Financial lease liabilities	(0)	27 658	178 407	206 065
Payables	31 568	-	-	31 568
Other financial liabilities	1 220	5 049	77 502	83 770
<b>Total at 31.12.2016</b>	<b>32 788</b>	<b>32 707</b>	<b>255 909</b>	<b>321 403</b>
Financial lease liabilities	-	26 891	185 616	212 507
Payables	35 345	-	-	35 345
Other financial liabilities	1 203	4 980	78 790	84 973
<b>Total at 31.12.2015</b>	<b>36 548</b>	<b>31 872</b>	<b>264 406</b>	<b>332 826</b>

## **REPORTS ON THE IMPLEMENTATION OF THE BUDGET AND EXPLANATORY NOTES**

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

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## 1. BUDGETARY STRUCTURE

### 1.1. Budget revenue

The EEAS budget, as with other EU institutions, is not balanced since the revenue is shown in the Commission's budgetary accounts. This is because the Commission is the institution which collects the own resources and distributes the revenues to the other EU institutions.

Aside from its own budget, the EEAS' main sources of budget revenue are:

- Revenue from taxes and other deductions from its staff;
- A contribution from the European Commission's budget. These budget credits are put at the disposal of the EEAS (as assigned revenue) so as to cover primarily the costs of Commission staff working in the EU delegations, these delegations being administratively managed by the EEAS; and
- A contribution from the European Development Fund, also to cover staff related costs in delegations.

### 1.2. Budget expenditure

The EEAS, as a separate institution within the meaning of the Financial Regulation, was endowed with its own budget for the first time in 2011. The budget of the EEAS includes appropriations covering the administrative costs of the delegations and the administrative costs in the headquarters, which would previously have been managed by the various central support services of the Commission or the General Secretariat of the Council. As explained above, the EEAS has a number of different sources of budget revenue as well as its own budget. Because of this, the EEAS is managing and thus spending more money than its own budget.

At the creation of the EEAS the transfer of budgetary resources was not always accompanied by the corresponding support staff. This created a need for the EEAS to enter into a series of Service Level Agreements (SLAs) with the Commission and the General Secretariat of the Council. The EEAS as an institution with its own budget is also responsible for preparing, presenting and defending its draft budget before the Budget Authority. It is also responsible for managing its own budget, notably through transfers of appropriations.

## 2. IMPLEMENTATION OF THE 2016 BUDGET

Management of the EEAS budget continues to be a challenging exercise, particularly in relation to the network of EU Delegations where, in addition to its own budget (Section X of the Union Budget) the EEAS also manages contributions from the Commission on 29 different budget lines, the European Development Fund (EDF) and 4 Trust Funds relating to the administrative costs of Commission staff in delegations.

However, 2016 was the first year where the common overhead costs of all the delegation offices (rent, security, cleaning, and other overheads), including EDF delegations, were financed entirely from the budget lines of the EEAS. This made management of the budget for this type of expenditure simpler and more efficient.

In October 2016, Amending Budget No. 3/2016 related to the "security package" was approved. This added an additional EUR 2.5 million to the EEAS budget and covered the purchase of additional armoured vehicles, security training for EEAS staff and also allowed to start the recruitment of 24 additional Regional Security Officers for the Delegation network. The recruitment of these additional badly needed security officers was well advanced at 31.12.2016.

The execution of the budget for 2016 was also impacted by exchange rates. The voted budget included appropriations of some EUR 19 million to compensate for the fall in the value of the Euro against some major currencies, in particular the US Dollar.

At times availability of appropriations on certain lines was inadequate to deal with the actual expenditure on those lines and this necessitated transfers either from Title to Title, Chapter to Chapter or from Article to Article and also within articles. The budget authority was informed of intended transfers on 3 occasions in accordance with Article 22 of the Financial Regulation. In absolute terms, the value of all transfers made within the EEAS administrative budget amounted to EUR 13.715 million.

Although coming from many different sources, no significant difficulties were encountered with the implementation of the Commission's contribution to the administrative costs of the delegations. To be noted that at the end of 2016, EUR 0.7 million on Heading V, EUR 0.75 million on the line 21.010401, EUR 0.849 million on line 22.010401 and EUR 0.46 million on line 22.010402 were returned to the Commission to facilitate the payment of the higher than expected salary increases for officials and contract agents.

The final budget for EEAS HQ amounted to EUR 225.9 million. The execution in commitments at 31.12.2016 amounted to EUR 224.7 million or 99.5% and in payments to EUR 196.9 million or 87.2%.

The final EEAS budget for the delegations was EUR 410.2 million. The execution commitments at 31.12.2016 was EUR 409.4 million or 99.8 % and in payments to EUR 359.8 million or 87.7%.

Overall, the EEAS budget of EUR 636.1 million for 2016 has been executed at 31.12.2016 to 99.7 % in commitments and 87.5% in payments. The rate of execution in payments will increase with payments made in 2017 on commitments carried over.

During 2016, assigned revenues carried over from 2015 (C5) of EUR 8.79 million were also available on EEAS budget lines. At 31.12.2016 commitments of EUR 8,79 million (100%) had been made and payments amounted to EUR 8.6 million (97.7%). The rate of execution in payments may increase slightly with payments made in 2017 on commitments carried over.

Furthermore, assigned revenues received during 2016 (C4) generated an additional EUR 34.8 million in appropriations on EEAS budget lines. These revenues came principally from the EDF which, for the first time in 2016, paid a standard amount per person in respect of delegation overhead costs for Commission staff financed by the EDF. These amounts, together with other receipts from co-locations with EUSR's and Member States generated the revenues in question. Of the total, just EUR 3.7 million (10.6%) was committed and EUR 0.6 million (2%) was paid in 2016. The uncommitted remainder of EUR 31.1 million will be carried over to 2017 (C5 funds source).

Finally, appropriations of EUR 1.537 million were carried over from 2015 to 2016 in accordance with Article 13(2)(a) of the Financial Regulation. At 31.12.2016 commitments of EUR 1.471 million (96%) had been made and payments also amounted to EUR 1.471 million (96%).

As far as the EEAS budget for 2015 is concerned, payments on commitments carried over to 2016 amounted to EUR 63.8 million. This brought total expenditure on the 2015 budget to EUR 593.6 million or 97%.

The budget of the delegations was supplemented by a Commission contribution intended to finance the administrative costs of Commission staff in delegations. The total contribution received, excluding EDF, was EUR 140.2 million. At 31.12.2016 execution in commitments on Heading V and other lines was EUR 138.5 million (98.7%) and in payments EUR 124.0 million (88.5%).

A contribution of EUR 43.8 million was also received from the EDF and a further EUR 4.6 million was released from unused commitments carried over from previous year providing a total net budget of EUR 48.4 million (excluding assigned revenues of the financial year). At 31.12.2016 execution in commitments was EUR 46.2 million (95.5%) and in payments EUR 42.1 million (86.9%). EDF credits which have not been committed are carried over to the following year as external assigned revenue and there is no loss of appropriations.

The rate of execution in payments for the Commission/EDF contribution will increase with payments made in 2017 on commitments carried over.

In addition, contributions totalling EUR 1.553 million were received from 4 Trust Funds which gave rise to commitments of EUR 1.098 million (70.7%). Payments amounted to EUR 0.79 million (50.6%). The low

rate of execution is due to the fact that some of the funds were received quite late in the year. However, Trust Fund credits which have not been committed are carried over to the following year as external assigned revenue and there is no loss of appropriations.

During 2016, assigned revenues carried over from 2015 (C5) of EUR 1.67 million were also available on Commission budget lines (Heading V and other lines). At 31.12.2016, commitments of EUR 1.666 million (99.6%) had been made and payments amounted to EUR 1.663 million (99.5%). The rate of execution in payments may increase marginally with payments made in 2017 on commitments carried over.

Assigned revenues received during 2016 (C4) on Commission budget lines (Heading V and other lines) generated an additional EUR 2.9 million of which EUR 0.251 million was committed in 2016. The balance of EUR 2.6 million will be carried over to 2017 as internal assigned revenue.

Un-committed EDF appropriations of EUR 4.14 million were also carried over to 2017 (includes EUR 0.247 million of normal assigned revenues).

As far as the Commission contribution for 2015 is concerned, additional payments on commitments carried over to 2016 (excluding EDF) amounted to EUR 9.3 million. This brought total expenditure on the 2015 contribution (excluding EDF) to EUR 133.5 million or 95.2%. Further payments of EUR 7.1 million were made on EDF commitments carried over from 2015, bringing the execution rate for the 2015 EDF contribution to 97.5%.

Globally during the reference year the EEAS committed EUR 835 million (representing 95% of the available budget of year 2016).

During the same year the total execution in payments was EUR 816 million, spent by the EEAS on the appropriations of year 2016 and the appropriations carried forward from the previous year.

The rate of execution in payments will increase with the payments to be executed in 2017 on credits carried forward from 2016 to 2017 according to the Financial Regulation's rules.

### 3. BUDGET RESULT

EUR '000

	Title	2016	2015
<b>Revenue</b>		<b>268 232</b>	<b>250 152</b>
of which:			
Miscellaneous Union taxes, levies and dues	4	45 009	39 536
Revenue accruing from the administrative operations	5	223 221	210 305
Interest on late payments	7	1	2
Miscellaneous revenue	9	(0)	310
<b>Expenditure</b>		<b>(741 525)</b>	<b>(714 147)</b>
of which:			
Staff expenditure	1	(155 167)	(148 261)
Admin expenditure	2	(45 490)	(40 888)
Operational expenditure	3	(540 868)	(524 998)
<b>Payment appropriat. carried over to the following year</b>		<b>(77 450)</b>	<b>(74 016)</b>
of which:			
Staff expenditure	1	(3 655)	(4 554)
Admin expenditure	2	(24 178)	(17 886)
Operational expenditure	3	(49 616)	(51 576)
<b>Cancellation of unused appropri. carried over from year n-1</b>		<b>11 015</b>	<b>10 338</b>
<b>Evolution of assigned revenue</b>		<b>(35 083)</b>	<b>(10 946)</b>
<b>Exchange rate differences</b>		<b>(1 025)</b>	<b>(4 969)</b>
<b>Budget result</b>		<b>(575 837)</b>	<b>(543 589)</b>

## 4. IMPLEMENTATION OF BUDGET REVENUE

### 4.1. Implementation of budget revenue - Title 4: Miscellaneous union taxes, levies and dues

EUR '000

		Income appropriations		Entitlements established			Revenue				
		Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	Outstanding
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
4 0 0 0	Proceeds from taxation of the salaries, wages and allowances of officials and other servants	19 861	19 861	22 328	–	22 328	22 328	–	22 328	112 %	–
4 0 4 0	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	3 767	3 767	3 826	–	3 826	3 826	–	3 826	102 %	–
Total chapter 4 0		23 628	23 628	26 154	–	26 154	26 154	–	26 154	111 %	–
4 1 0 0	Staff contributions to the pension scheme	17 099	17 099	18 855	–	18 855	18 855	–	18 855	110 %	–
Total chapter 4 1		17 099	17 099	18 855	–	18 855	18 855	–	18 855	110 %	–
<b>Total Title 4</b>		<b>40 727</b>	<b>40 727</b>	<b>45 009</b>	<b>–</b>	<b>45 009</b>	<b>45 009</b>	<b>–</b>	<b>45 009</b>	<b>111 %</b>	<b>–</b>

## 4.2. Implementation of budget revenue -Title 5: Revenue accruing from the administrative operation of the institution

EUR '000

		Income appropriations		Entitlements established			Revenue				Outstanding
		Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
5 0 0 0	Proceeds from the sale of vehicles - Assigned revenue	-	-	162	-	162	162	-	162	0 %	-
5 0 0 1	Proceeds from the sale of other movable property - Assigned revenue	-	-	112	-	112	112	-	112	0 %	-
5 0 0 2	Proceeds from the supply of goods to other institutions or bodies - Assigned revenue	-	-	15	-	15	15	-	15	0 %	-
Total chapter 5 0		-	-	288	-	288	288	-	288	0 %	-
5 1 1 0	Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings	-	-	1 125	-	1 125	1 125	-	1 125	0 %	-
5 1 1 1	Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings	-	-	2 359	-	2 359	2 321	-	2 321	0 %	38
Total chapter 5 1		-	-	3 485	-	3 485	3 447	-	3 447	0 %	38
5 2 0 0	Revenue from investments or loans granted, bank and other interest on the institution's accounts	-	-	55	-	55	55	-	55	0 %	-
Total chapter 5 2		-	-	55	-	55	55	-	55	0 %	-
5 5 0 0	Revenue from the supply of services and work for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf. Assigned revenue	-	-	25 160	-	25 160	25 070	-	25 070	0 %	89
5 5 1 0	Revenue from third parties in respect of services or work supplied at their request - Assigned revenue	-	-	5 041	-	5 041	4 932	-	4 932	0 %	109
Total chapter 5 5		-	-	30 201	-	30 201	30 002	-	30 002	0 %	199
5 7 0 0	Revenue arising from the repayment of amounts wrongly paid - Assigned revenue	-	-	3 359	522	3 881	2 746	515	3 261	0 %	620
5 7 3 0	Other contributions and refunds in connection with the administrative operation of the institution - Assigned revenue	-	-	32	-	32	32	-	32	0 %	-
5 7 4 0	Revenue arising from the Commission contribution to the European External Action Service (EEAS) for Commission staff working in Union delegations. Assigned revenue	-	-	185 909	49	185 958	185 874	49	185 923	0 %	35
Total chapter 5 7		-	-	189 300	571	189 871	188 652	564	189 216	0 %	655
5 9 0 0	Other revenue arising from administrative management	-	-	213	-	213	213	-	213	0 %	-
Total chapter 5 9		-	-	213	-	213	213	-	213	0 %	-
<b>Total Title 5</b>		-	-	<b>223 541</b>	<b>571</b>	<b>224 113</b>	<b>222 657</b>	<b>564</b>	<b>223 221</b>	<b>0 %</b>	<b>891</b>

### 4.3. Implementation of budget revenue - Title 7: Interest on late payments

EUR '000

	Income appropriations		Entitlements established			Revenue				Outstanding
	Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
7 0 0 1 Interest on late payments	-	-	1	-	1	1	-	1	0 %	-
Total chapter 7 0	-	-	1	-	1	1	-	1	0 %	-
<b>Total Title 7</b>	-	-	<b>1</b>	-	<b>1</b>	<b>1</b>	-	<b>1</b>	<b>0 %</b>	-

#### 4.4. Implementation of budget revenue - Title 9: Miscellaneous revenue

EUR '000

	Income appropriations		Entitlements established			Revenue			%	Outstanding
	Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total		
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
9 0 0 0 Miscellaneous revenue	-	-	(0)	-	(0)	(0)	-	(0)	0 %	-
Total chapter 9 0	-	-	(0)	-	(0)	(0)	-	(0)	0 %	-
<b>Total Title 9</b>	-	-	<b>(0)</b>	-	<b>(0)</b>	<b>(0)</b>	-	<b>(0)</b>	<b>0 %</b>	-
<b>GRAND TOTAL</b>	<b>40 727</b>	<b>40 727</b>	<b>268 552</b>	<b>571</b>	<b>269 123</b>	<b>267 668</b>	<b>564</b>	<b>268 232</b>	<b>659 %</b>	<b>891</b>



## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1. Breakdown & changes in commitment appropriations

#### 5.1.1. Breakdown & changes in commitment appropriations - Title 1: Staff at headquarters

EUR '000

		Budget appropriations of the year			Additional appropriations			Total	Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue		
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1 1 0 0	Basic salaries	95 648	–	820	96 468	–	–	–	96 468
1 1 0 1	Entitlements under the Staff Regulations related to the post held	564	–	–	564	–	31	31	595
1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	24 959	–	700	25 659	–	1	1	25 660
1 1 0 3	Social security cover	3 827	–	–	3 827	–	–	–	3 827
1 1 0 4	Salary weightings and adjustments	–	–	–	–	–	–	–	–
Total chapter 1 1		124 998	–	1 520	126 518	–	32	32	126 550
1 2 0 0	Contract staff	7 288	22	650	7 960	–	1 424	1 424	9 384
1 2 0 1	Non military seconded national experts	3 571	–	(90)	3 481	–	653	653	4 134
1 2 0 2	Traineeships	358	–	–	358	–	–	–	358
1 2 0 3	Outside services	–	–	–	–	–	–	–	–
1 2 0 4	Agency staff and special advisers	200	–	50	250	–	–	–	250
1 2 0 5	Military seconded national expert	7 773	–	40	7 813	–	–	–	7 813
1 2 2 0	Provisional appropriation	–	–	–	–	–	–	–	–
Total chapter 1 2		19 190	22	650	19 862	–	2 077	2 077	21 939
1 3 0 0	Recruitment	50	–	(25)	25	–	0	0	25
1 3 0 1	Training	947	20	35	1 002	–	8	8	1 010
1 3 0 2	Entitlements under the Staff Regulations related to entering the service and transfer within the service	1 410	–	(150)	1 260	–	–	–	1 260
Total chapter 1 3		2 407	20	(140)	2 287	–	8	8	2 295
1 4 0 0	Missions	8 123	40	–	8 163	–	419	419	8 582
Total chapter 1 4		8 123	40	–	8 163	–	419	419	8 582
1 5 0 0	Social services and assistance to staff	191	–	31	222	–	–	–	222
1 5 0 1	Medical service	520	–	30	550	–	–	–	550
1 5 0 3	Crèches and childcare facilities	817	–	(141)	676	–	451	451	1 127
Total chapter 1 5		1 528	–	(80)	1 448	–	451	451	1 899
<b>Total Title 1</b>		<b>156 246</b>	<b>82</b>	<b>1 950</b>	<b>158 278</b>	<b>–</b>	<b>2 987</b>	<b>2 987</b>	<b>161 265</b>

## 5.1.2. Breakdown &amp; changes in commitment appropriations - Title 2: Buildings, equipment and operating expenditure at headquarters

EUR '000

		Initial adopted budget	Budget appropriations of the year	Transfers	Final budget adopted	Carryover	Additional appropriations	Total	Total approp. available
		1	Amending budgets	2	4=1+2+3	5	Assigned revenue	7=5+6	8=4+7
2 0 0 0	Rent and annual lease payments	18 168	-	(1 119)	17 049	-	2 362	2 362	19 411
2 0 0 1	Acquisition of immovable property	-	-	-	-	-	-	-	-
2 0 0 2	Fitting-out and security work	235	-	(230)	5	-	-	-	5
2 0 1 0	Cleaning and maintenance	4 190	-	-	4 190	-	-	-	4 190
2 0 1 1	Water, gas, electricity and heating	1 120	-	211	1 331	-	95	95	1 426
2 0 1 2	Building security and surveillance	6 090	-	(211)	5 879	-	1 121	1 121	7 000
2 0 1 3	Insurance	50	-	-	50	-	-	-	50
2 0 1 4	Other expenditure relating to buildings	130	-	-	130	-	-	-	130
Total chapter 2 0		29 983	-	(1 349)	28 634	-	3 578	3 578	32 212
2 1 0 0	Information and communication technology	12 837	-	473	13 310	-	254	254	13 564
2 1 0 1	Cryptography and highly classified information and communications technology	13 745	-	2 541	16 286	1 308	553	1 861	18 147
2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	2 550	-	(934)	1 616	-	-	-	1 616
2 1 0 3	Technical Security Countermeasures	1 250	-	(780)	470	229	-	229	699
2 1 1 0	Furniture	155	-	-	155	-	-	-	155
2 1 1 1	Technical equipment and installations	150	-	-	150	-	1	1	151
2 1 1 2	Transport	95	-	-	95	-	1	1	96
Total chapter 2 1		30 782	-	1 300	32 082	1 537	808	2 346	34 428
2 2 0 0	Organisation of meetings, conferences and congresses	485	-	-	485	-	-	-	485
2 2 0 1	Experts' travel expenses	50	-	-	50	-	-	-	50
2 2 1 0	Documentation and library expenditure	765	-	-	765	-	-	-	765
2 2 1 1	Satellite imagery	450	-	-	450	-	-	-	450
2 2 1 2	General publications	41	-	-	41	-	-	-	41
2 2 1 3	Public information and public events	295	-	85	380	-	60	60	440
2 2 2 0	Translation	-	-	-	-	-	-	-	-
2 2 2 1	Interpretation	490	-	-	490	-	-	-	490
2 2 3 0	Office supplies	323	-	137	460	-	-	-	460
2 2 3 1	Postal charges	155	-	10	165	-	-	-	165
2 2 3 2	Expenditure on studies, surveys and consultations	49	-	(25)	24	-	-	-	24
2 2 3 3	Interinstitutional cooperation	1 893	-	1 005	2 898	-	-	-	2 898
2 2 3 4	Removals	120	-	-	120	-	-	-	120
2 2 3 5	Financial charges	5	-	1	6	-	-	-	6
2 2 3 6	Legal expenses and costs, damages and compensation	25	-	136	161	-	-	-	161
2 2 3 7	Other operating expenditure	10	-	-	10	-	-	-	10
2 2 4 0	Conflict Prevention and Mediation Support Services	450	-	-	450	-	-	-	450
Total chapter 2 2		5 606	-	1 349	6 955	-	60	60	7 015
<b>Total Title 2</b>		<b>66 371</b>	<b>-</b>	<b>1 300</b>	<b>67 671</b>	<b>1 537</b>	<b>4 446</b>	<b>5 983</b>	<b>73 654</b>

## 5.1.3. Breakdown &amp; changes in commitment appropriations - Title 3: Delegations

EUR '000

	Initial adopted budget	Budget appropriations of the year		Final budget adopted	Carryover	Additional appropriations		Total	Total approp. available
		Amending budgets	Transfers			Assigned revenue			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
3 0 0 0 Remuneration and entitlements of statutory staff	109 127	–	1 669	110 796	–	110	110	110 906	
3 0 0 1 External staff and outside services	64 169	172	457	64 798	–	734	734	65 532	
3 0 0 2 Other expenditure related to staff	24 791	427	1 750	26 968	–	534	534	27 502	
3 0 0 3 Buildings and associated costs	168 948	71	(5 026)	163 993	–	23 495	23 495	187 488	
3 0 0 4 Other administrative expenditure	43 976	1 750	(2 100)	43 626	–	11 291	11 291	54 917	
3 0 0 5 Commission contribution for Commission staff in delegations	–	–	–	–	–	195 908	195 908	195 908	
Total chapter 3 0	411 011	2 420	(3 250)	410 181	–	232 072	232 072	642 253	
<b>Total Title 3</b>	<b>411 011</b>	<b>2 420</b>	<b>(3 250)</b>	<b>410 181</b>	<b>–</b>	<b>232 072</b>	<b>232 072</b>	<b>642 253</b>	
<b>GRAND TOTAL</b>	<b>633 628</b>	<b>2 502</b>	<b>–</b>	<b>636 130</b>	<b>1 537</b>	<b>239 505</b>	<b>241 042</b>	<b>877 172</b>	

## 5.2. Breakdown & changes in payment appropriations

### 5.2.1. Breakdown & changes in payment appropriations - Title 1: Staff at headquarters

EUR '000

		Initial adopted budget	Budget appropriations of the year Amending budgets	Transfers	Final budget adopted 4=1+2+3	Carryover	Additional appropriations Assigned revenue	Total 7=5+6	Total approp. available 8=4+7
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1 1 0 0	Basic salaries	95 648	-	820	96 468	-	-	-	96 468
1 1 0 1	Entitlements under the Staff Regulations related to the post held	564	-	-	564	-	31	31	595
1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	24 959	-	700	25 659	-	1	1	25 660
1 1 0 3	Social security cover	3 827	-	-	3 827	-	-	-	3 827
1 1 0 4	Salary weightings and adjustments	-	-	-	-	-	-	-	-
Total chapter 1 1		124 998	-	1 520	126 518	-	32	32	126 550
1 2 0 0	Contract staff	7 288	22	650	7 960	-	1 424	1 424	9 384
1 2 0 1	Non military seconded national experts	3 571	-	(90)	3 481	76	653	729	4 210
1 2 0 2	Traineeships	358	-	-	358	3	-	3	361
1 2 0 3	Outside services	-	-	-	-	-	-	-	-
1 2 0 4	Agency staff and special advisers	200	-	50	250	122	-	122	372
1 2 0 5	Military seconded national expert	7 773	-	40	7 813	28	-	28	7 841
1 2 2 0	Provisional appropriation	-	-	-	-	-	-	-	-
Total chapter 1 2		19 190	22	650	19 862	229	2 077	2 306	22 168
1 3 0 0	Recruitment	50	-	(25)	25	21	0	21	46
1 3 0 1	Training	947	20	35	1 002	783	8	791	1 793
1 3 0 2	Entitlements under the Staff Regulations related to entering the service and transfer within the service	1 410	-	(150)	1 260	13	-	13	1 273
Total chapter 1 3		2 407	20	(140)	2 287	817	8	825	3 112
1 4 0 0	Missions	8 123	40	-	8 163	2 034	419	2 454	10 617
Total chapter 1 4		8 123	40	-	8 163	2 034	419	2 454	10 617
1 5 0 0	Social services and assistance to staff	191	-	31	222	163	-	163	385
1 5 0 1	Medical service	520	-	30	550	245	-	245	795
1 5 0 3	Crèches and childcare facilities	817	-	(141)	676	233	451	684	1 360
Total chapter 1 5		1 528	-	(80)	1 448	641	451	1 091	2 539
<b>Total Title 1</b>		<b>156 246</b>	<b>82</b>	<b>1 950</b>	<b>158 278</b>	<b>3 722</b>	<b>2 987</b>	<b>6 708</b>	<b>164 986</b>

## 5.2.2. Breakdown &amp; changes in payment appropriations - Title 2: Buildings, equipment and operating expenditure at headquarters

EUR '000

		Budget appropriations of the year				Additional appropriations			
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	Total	Total approp. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2 0 0 0	Rent and annual lease payments	18 168	–	(1 119)	17 049	139	2 362	2 501	19 550
2 0 0 1	Acquisition of immovable property	–	–	–	–	–	–	–	–
2 0 0 2	Fitting-out and security work	235	–	(230)	5	152	–	152	157
2 0 1 0	Cleaning and maintenance	4 190	–	–	4 190	1 229	–	1 229	5 419
2 0 1 1	Water, gas, electricity and heating	1 120	–	211	1 331	522	95	617	1 948
2 0 1 2	Building security and surveillance	6 090	–	(211)	5 879	554	1 121	1 676	7 555
2 0 1 3	Insurance	50	–	–	50	4	–	4	54
2 0 1 4	Other expenditure relating to buildings	130	–	–	130	43	–	43	173
Total chapter 2 0		29 983	–	(1 349)	28 634	2 644	3 578	6 222	34 856
2 1 0 0	Information and communication technology	12 837	–	473	13 310	4 094	254	4 348	17 658
2 1 0 1	Cryptography and higly classified information and communications technology	13 745	–	2 541	16 286	6 790	553	7 343	23 629
2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	2 550	–	(934)	1 616	1 671	–	1 671	3 287
2 1 0 3	Technical Security Countermeasures	1 250	–	(780)	470	574	–	574	1 044
2 1 1 0	Furniture	155	–	–	155	196	–	196	351
2 1 1 1	Technical equipment annd installations	150	–	–	150	50	1	51	201
2 1 1 2	Transport	95	–	–	95	79	1	79	174
Total chapter 2 1		30 782	–	1 300	32 082	13 453	808	14 261	46 343
2 2 0 0	Organisation of meetings, conferences and congresses	485	–	–	485	211	–	211	696
2 2 0 1	Experts' travel expenses	50	–	–	50	15	–	15	65
2 2 1 0	Documentation and library expenditure	765	–	–	765	117	–	117	882
2 2 1 1	Satellite imagery	450	–	–	450	–	–	–	450
2 2 1 2	General publications	41	–	–	41	20	–	20	61
2 2 1 3	Public information and public events	295	–	85	380	202	60	262	642
2 2 2 0	Translation	–	–	–	–	–	–	–	–
2 2 2 1	Interpretation	490	–	–	490	127	–	127	617
2 2 3 0	Office supplies	323	–	137	460	203	–	203	663
2 2 3 1	Postal charges	155	–	10	165	14	–	14	179
2 2 3 2	Expenditure on studies, surveys and consultations	49	–	(25)	24	–	–	–	24
2 2 3 3	Interinstitutional cooperation	1 893	–	1 005	2 898	431	–	431	3 329
2 2 3 4	Removals	120	–	–	120	68	–	68	188
2 2 3 5	Financial charges	5	–	1	6	3	–	3	9
2 2 3 6	Legal expenses and costs, damages and compensation	25	–	136	161	59	–	59	220
2 2 3 7	Other operating expenditure	10	–	–	10	–	–	–	10
2 2 4 0	Conflict Prevention and Mediation Support Services	450	–	–	450	380	–	380	830
Total chapter 2 2		5 606	–	1 349	6 955	1 850	60	1 910	8 865
Total Title 2		66 371	–	1 300	67 671	17 948	4 446	22 393	90 064

## 5.2.3. Breakdown &amp; changes in payment appropriations - Title 3: Delegations

EUR '000

	Initial adopted budget	Budget appropriations of the year			Final budget adopted	Carryover	Additional appropriations		Total	Total approp. available
		Amending budgets	Transfers				Assigned revenue			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7		
3 0 0 0 Remuneration and entitlements of statutory staff	109 127	–	1 669	110 796	–	110	110	110	110 906	
3 0 0 1 External staff and outside services	64 169	172	457	64 798	–	734	734	734	65 532	
3 0 0 2 Other expenditure related to staff	24 791	427	1 750	26 968	5 124	534	5 658	5 658	32 626	
3 0 0 3 Buildings and associated costs	168 948	71	(5 026)	163 993	31 835	23 495	55 330	55 330	219 323	
3 0 0 4 Other administrative expenditure	43 976	1 750	(2 100)	43 626	14 635	11 291	25 926	25 926	69 552	
3 0 0 5 Commission contribution for Commission staff in delegations	–	–	–	–	12 331	203 006	215 337	215 337	215 337	
Total chapter 30	411 011	2 420	(3 250)	410 181	63 925	239 170	303 095	303 095	713 276	
<b>Total Title 3</b>	<b>411 011</b>	<b>2 420</b>	<b>(3 250)</b>	<b>410 181</b>	<b>63 925</b>	<b>239 170</b>	<b>303 095</b>	<b>303 095</b>	<b>713 276</b>	
<b>GRAND TOTAL</b>	<b>633 628</b>	<b>2 502</b>	<b>–</b>	<b>636 130</b>	<b>85 594</b>	<b>246 603</b>	<b>332 196</b>	<b>332 196</b>	<b>968 326</b>	

## 5.3. Implementation of commitment appropriations

### 5.3.1. Implementation of commitment appropriations - Title 1: Staff at headquarters

EUR '000

	Commitments made						Appropriations carried over to 2017			Appropriations lapsing			Total
	Total approp. availab.	From final adopt. budget	From carry overs	From assigned revenue	Total	%	Assigned revenue	By decision	Total	From final adopted budget	From carry overs	From assigned revenue	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1 1 0 0 Basic salaries	96 468	96 352	-	-	96 352	100 %	-	-	-	116	-	-	116
1 1 0 1 Entitlements under the Staff Regulations related to the post held	595	384	-	31	415	70 %	-	-	-	180	-	-	180
1 1 0 2 Entitlements under the Staff Regulations related to the personal circumstances of the staff member	25 660	25 578	-	1	25 580	100 %	-	-	-	81	-	-	81
1 1 0 3 Social security cover	3 827	3 806	-	-	3 806	99 %	-	-	-	21	-	-	21
1 1 0 4 Salary weightings and adjustments	-	-	-	-	-	0 %	-	-	-	-	-	-	-
<b>Total chapter 1 1</b>	<b>126 550</b>	<b>126 121</b>	<b>-</b>	<b>32</b>	<b>126 153</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>397</b>	<b>-</b>	<b>-</b>	<b>397</b>
1 2 0 0 Contract staff	9 384	7 892	-	453	8 345	89 %	971	-	971	68	-	-	68
1 2 0 1 Non military seconded national experts	4 134	3 481	-	323	3 804	92 %	330	-	330	-	-	-	-
1 2 0 2 Traineeships	358	358	-	-	358	100 %	-	-	-	-	-	-	-
1 2 0 3 Outside services	-	-	-	-	-	0 %	-	-	-	-	-	-	-
1 2 0 4 Agency staff and special advisers	250	250	-	-	250	100 %	-	-	-	-	-	-	-
1 2 0 5 Military seconded national expert	7 813	7 813	-	-	7 813	100 %	-	-	-	-	-	-	-
1 2 2 0 Provisional appropriation	-	-	-	-	-	0 %	-	-	-	-	-	-	-
<b>Total chapter 1 2</b>	<b>21 939</b>	<b>19 794</b>	<b>-</b>	<b>776</b>	<b>20 570</b>	<b>94 %</b>	<b>1 301</b>	<b>-</b>	<b>1 301</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>68</b>
1 3 0 0 Recruitment	25	24	-	0	24	97 %	-	-	-	1	-	-	1
1 3 0 1 Training	1 010	1 002	-	8	1 010	100 %	-	-	-	-	-	-	-
1 3 0 2 Entitlements under the Staff Regulations related to entering the service and transfer within the service	1 260	1 260	-	-	1 260	100 %	-	-	-	-	-	-	-
<b>Total chapter 1 3</b>	<b>2 295</b>	<b>2 286</b>	<b>-</b>	<b>8</b>	<b>2 294</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>
1 4 0 0 Missions	8 582	8 163	-	244	8 407	98 %	176	-	176	-	-	-	-
<b>Total chapter 1 4</b>	<b>8 582</b>	<b>8 163</b>	<b>-</b>	<b>244</b>	<b>8 407</b>	<b>98 %</b>	<b>176</b>	<b>-</b>	<b>176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1 5 0 0 Social services and assistance to staff	222	222	-	-	222	100 %	-	-	-	-	-	-	-
1 5 0 1 Medical service	550	550	-	-	550	100 %	-	-	-	-	-	-	-
1 5 0 3 Crèches and childcare facilities	1 127	617	-	10	627	56 %	440	-	440	59	-	-	59
<b>Total chapter 1 5</b>	<b>1 899</b>	<b>1 389</b>	<b>-</b>	<b>10</b>	<b>1 399</b>	<b>74 %</b>	<b>440</b>	<b>-</b>	<b>440</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>59</b>
<b>Total Title 1</b>	<b>161 265</b>	<b>157 753</b>	<b>-</b>	<b>1 070</b>	<b>158 823</b>	<b>98 %</b>	<b>1 916</b>	<b>-</b>	<b>1 916</b>	<b>525</b>	<b>-</b>	<b>-</b>	<b>525</b>

## 5.3.2. Implementation of commitment appropriations - Title 2: Buildings, equipment and operating expenditure at headquarters

EUR '000

		Commitments made					Appropriations carried over to 2017			Appropriations lapsing				Total 13=10+11 +12
		Total approp. availab.	From final adopt. budget	From carry overs	From assigned revenue	Total	%	Assigned revenue	By decision	Total	From final adopted budget	From carry overs	From assigned revenue	
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	
2 0 0 0	Rent and annual lease payments	19 411	17 049	-	1 460	18 509	95 %	902	-	902	-	-	-	-
2 0 0 1	Acquisition of immovable property	-	-	-	-	-	0 %	-	-	-	-	-	-	-
2 0 0 2	Fitting-out and security work	5	0	-	-	0	4 %	-	-	-	5	-	-	5
2 0 1 0	Cleaning and maintenance	4 190	4 071	-	-	4 071	97 %	-	-	-	119	-	-	119
2 0 1 1	Water, gas, electricity and heating	1 426	1 331	-	47	1 378	97 %	48	-	48	-	-	-	-
2 0 1 2	Building security and surveillance	7 000	5 438	-	817	6 255	89 %	305	-	305	441	-	-	441
2 0 1 3	Insurance	50	50	-	-	50	100 %	-	-	-	-	-	-	-
2 0 1 4	Other expenditure relating to buildings	130	130	-	-	130	100 %	-	-	-	-	-	-	-
Total chapter 2 0		32 212	28 069	-	2 324	30 393	94 %	1 254	-	1 254	565	-	-	565
2 1 0 0	Information and communication technology	13 564	13 310	-	95	13 405	99 %	159	-	159	-	-	-	-
2 1 0 1	Cryptography and highly classified information and communications technology	18 147	16 270	1 308	550	18 128	100 %	-	-	-	16	-	4	19
2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	1 616	1 606	-	-	1 606	99 %	-	-	-	10	-	-	10
2 1 0 3	Technical Security Countermeasures	699	468	163	-	631	90 %	-	-	-	2	66	-	69
2 1 1 0	Furniture	155	155	-	-	155	100 %	-	-	-	-	-	-	-
2 1 1 1	Technical equipment and installations	151	150	-	1	151	100 %	-	-	-	-	-	-	-
2 1 1 2	Transport	96	95	-	-	95	99 %	1	-	1	-	-	-	-
Total chapter 2 1		34 428	32 055	1 471	645	34 171	99 %	160	-	160	27	66	4	97
2 2 0 0	Organisation of meetings, conferences and congresses	485	485	-	-	485	100 %	-	-	-	-	-	-	-
2 2 0 1	Experts' travel expenses	50	50	-	-	50	100 %	-	-	-	-	-	-	-
2 2 1 0	Documentation and library expenditure	765	765	-	-	765	100 %	-	-	-	0	-	-	0
2 2 1 1	Satellite imagery	450	450	-	-	450	100 %	-	-	-	-	-	-	-
2 2 1 2	General publications	41	31	-	-	31	75 %	-	-	-	10	-	-	10
2 2 1 3	Public information and public events	440	380	-	60	440	100 %	-	-	-	-	-	-	-
2 2 2 0	Translation	-	-	-	-	-	0 %	-	-	-	-	-	-	-
2 2 2 1	Interpretation	490	490	-	-	490	100 %	-	-	-	-	-	-	-
2 2 3 0	Office supplies	460	460	-	-	460	100 %	-	-	-	-	-	-	-
2 2 3 1	Postal charges	165	165	-	-	165	100 %	-	-	-	-	-	-	-
2 2 3 2	Expenditure on studies, surveys and consultations	24	-	-	-	-	0 %	-	-	-	24	-	-	24
2 2 3 3	Interinstitutional cooperation	2 898	2 835	-	-	2 835	98 %	-	-	-	63	-	-	63
2 2 3 4	Removals	120	120	-	-	120	100 %	-	-	-	-	-	-	-
2 2 3 5	Financial charges	6	6	-	-	6	100 %	-	-	-	-	-	-	-
2 2 3 6	Legal expenses and costs, damages and compensation	161	161	-	-	161	100 %	-	-	-	-	-	-	-
2 2 3 7	Other operating expenditure	10	-	-	-	-	0 %	-	-	-	10	-	-	10
2 2 4 0	Conflict Prevention and Mediation Support Services	450	450	-	-	450	100 %	-	-	-	-	-	-	-
Total chapter 2 2		7 015	6 848	-	60	6 908	98 %	-	-	-	107	-	-	107
Total Title 2		73 654	66 972	1 471	3 028	71 471	97 %	1 414	-	1 414	699	66	4	769



## 5.3.3. Implementation of commitment appropriations - Title 3: Delegations

EUR '000

	Commitments made						Appropriations carried over to 2017			Appropriations lapsing			
	Total approp. availab.	From final adopt. budget	From carry overs	From assigned revenue	Total	%	Assigned revenue	By decision	Total	From final adopted budget	From carry overs	From assigned revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3 0 0 0 Remuneration and entitlements of statutory staff	110 906	110 735	–	110	110 845	100 %	–	–	–	61	–	–	61
3 0 0 1 External staff and outside services	65 532	64 153	–	228	64 381	98 %	506	–	506	645	–	–	645
3 0 0 2 Other expenditure related to staff	27 502	26 962	–	257	27 219	99 %	277	–	277	6	–	–	6
3 0 0 3 Buildings and associated costs	187 488	163 914	–	3 430	167 343	89 %	20 066	–	20 066	79	–	0	79
3 0 0 4 Other administrative expenditure	54 917	43 621	–	4 368	47 989	87 %	6 923	–	6 923	5	–	–	5
3 0 0 5 Commission contribution for Commission staff in delegations	195 908	–	–	187 408	187 408	96 %	8 493	–	8 493	–	–	7	7
Total chapter 3 0	642 253	409 385	–	195 801	605 185	94 %	36 265	–	36 265	796	–	7	803
<b>Total Title 3</b>	<b>642 253</b>	<b>409 385</b>	<b>–</b>	<b>195 801</b>	<b>605 185</b>	<b>94 %</b>	<b>36 265</b>	<b>–</b>	<b>36 265</b>	<b>796</b>	<b>–</b>	<b>7</b>	<b>803</b>
<b>GRAND TOTAL</b>	<b>877 172</b>	<b>634 109</b>	<b>1 471</b>	<b>199 900</b>	<b>835 480</b>	<b>95 %</b>	<b>39 595</b>	<b>–</b>	<b>39 595</b>	<b>2 021</b>	<b>66</b>	<b>10</b>	<b>2 097</b>

## 5.4. Implementation of payment appropriations

### 5.4.1. Implementation of payment appropriations - Title 1: Staff at headquarters

EUR '000

		Payments made						Appropriations carried over to 2017				Appropriations lapsing			Total 14=11+12 +13
		Total approp. availab.	From final adopted budget	From carry overs	From assigned revenue	Total	%	Automatic carry overs	By decision	Assigned revenue	Total	From final budget	From carry overs	From assigned revenue	
		1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	
1 1 0 0	Basic salaries	96 468	96 352	-	-	96 352	100 %	-	-	-	-	116	-	-	116
1 1 0 1	Entitlements under the Staff Regulations related to the post held	595	384	-	31	415	70 %	-	-	-	-	180	-	-	180
1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	25 660	25 578	-	1	25 580	100 %	-	-	-	-	81	-	-	81
1 1 0 3	Social security cover	3 827	3 806	-	-	3 806	99 %	-	-	-	-	21	-	-	21
1 1 0 4	Salary weightings and adjustments	-	-	-	-	-	0 %	-	-	-	-	-	-	-	-
Total chapter 1 1		126 550	126 121	-	32	126 153	100 %	-	-	-	-	397	-	-	397
1 2 0 0	Contract staff	9 384	7 892	-	453	8 345	89 %	-	-	971	971	68	-	-	68
1 2 0 1	Non military seconded national experts	4 210	3 347	75	323	3 745	89 %	134	-	330	464	-	1	-	1
1 2 0 2	Traineeships	361	356	2	-	358	99 %	2	-	-	2	-	1	-	1
1 2 0 3	Outside services	-	-	-	-	-	0 %	-	-	-	-	-	-	-	-
1 2 0 4	Agency staff and special advisers	372	149	112	-	261	70 %	101	-	-	101	-	10	-	10
1 2 0 5	Military seconded national expert	7 841	7 744	28	-	7 772	99 %	69	-	-	69	-	0	-	0
1 2 2 0	Provisional appropriation	-	-	-	-	-	0 %	-	-	-	-	-	-	-	-
Total chapter 1 2		22 168	19 487	217	776	20 481	92 %	306	-	1 301	1 607	68	12	-	80
1 3 0 0	Recruitment	46	23	15	-	38	82 %	1	-	0	1	1	6	-	7
1 3 0 1	Training	1 793	201	691	7	899	50 %	801	-	1	802	-	92	-	92
1 3 0 2	Entitlements under the Staff Regulations related to entering the service and transfer within the service	1 273	1 200	13	-	1 213	95 %	60	-	-	60	-	-	-	-
Total chapter 1 3		3 112	1 424	719	7	2 150	69 %	862	-	1	863	1	99	-	99
1 4 0 0	Missions	10 617	6 074	1 802	244	8 120	76 %	2 089	-	176	2 264	-	233	-	233
Total chapter 1 4		10 617	6 074	1 802	244	8 120	76 %	2 089	-	176	2 264	-	233	-	233
1 5 0 0	Social services and assistance to staff	385	185	120	-	305	79 %	37	-	-	37	-	43	-	43
1 5 0 1	Medical service	795	350	205	-	555	70 %	200	-	-	200	-	40	-	40
1 5 0 3	Crèches and childcare facilities	1 360	456	141	10	608	45 %	161	-	440	601	59	92	-	151
Total chapter 1 5		2 539	991	466	10	1 467	58 %	398	-	440	838	59	175	-	234
Total Title 1		164 986	154 098	3 204	1 069	158 371	96 %	3 655	-	1 917	5 572	525	518	-	1 043

## 5.4.2. Implementation of payment appropriations - Title 2: Buildings, equipment and operating expenditure at headquarters

EUR '000

		Payments made						Appropriations carried over to 2017				Appropriations lapsing			Total 14=11+12 +13
		Total approp. availab.	From final adopted budget	From carry overs	From assigned revenue	Total	%	Automatic carry overs	By decision	Assigned revenue	Total	From final budget	From carry overs	From assigned revenue	
		1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	
2 0 0 0	Rent and annual lease payments	19 550	17 049	128	1 312	18 489	95 %	-	-	1 050	1 050	-	12	-	12
2 0 0 1	Acquisition of immovable property	-	-	-	-	-	0 %	-	-	-	-	-	-	-	-
2 0 0 2	Fitting-out and security work	157	0	151	-	151	96 %	-	-	-	-	5	2	-	7
2 0 1 0	Cleaning and maintenance	5 419	3 484	1 167	-	4 651	86 %	587	-	-	587	119	62	-	181
2 0 1 1	Water, gas, electricity and heating	1 948	1 004	495	47	1 546	79 %	327	-	48	375	-	27	-	27
2 0 1 2	Building security and surveillance	7 555	4 953	490	817	6 260	83 %	485	-	305	790	441	65	-	505
2 0 1 3	Insurance	54	28	4	-	32	59 %	22	-	-	22	-	-	-	-
2 0 1 4	Other expenditure relating to buildings	173	82	5	-	87	50 %	48	-	-	48	-	37	-	37
Total chapter 2 0		34 856	26 600	2 439	2 176	31 215	90 %	1 469	-	1 402	2 871	565	205	-	770
2 1 0 0	Information and communication technology	17 658	7 633	3 938	95	11 666	66 %	5 677	-	159	5 836	-	156	-	156
2 1 0 1	Cryptography and highly classified information and communications technology	23 629	2 257	6 358	370	8 985	38 %	14 014	-	183	14 197	16	432	4	451
2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	3 287	707	1 670	-	2 378	72 %	899	-	-	899	10	1	-	11
2 1 0 3	Technical Security Countermeasures	1 044	284	349	-	633	61 %	184	-	-	184	2	224	-	226
2 1 1 0	Furniture	351	155	192	-	347	99 %	-	-	-	-	-	4	-	4
2 1 1 1	Technical equipment and installations	201	-	17	-	17	8 %	150	-	1	151	-	33	-	33
2 1 1 2	Transport	174	66	56	-	122	70 %	29	-	1	30	-	22	-	22
Total chapter 2 1		46 343	11 102	12 580	465	24 147	52 %	20 953	-	343	21 296	27	873	4	904
2 2 0 0	Organisation of meetings, conferences and congresses	696	448	65	-	513	74 %	37	-	-	37	-	146	-	146
2 2 0 1	Experts' travel expenses	65	13	1	-	13	20 %	37	-	-	37	-	15	-	15
2 2 1 0	Documentation and library expenditure	882	720	103	-	822	93 %	45	-	-	45	0	14	-	14
2 2 1 1	Satellite imagery	450	450	-	-	450	100 %	-	-	-	-	-	-	-	-
2 2 1 2	General publications	61	17	-	-	17	28 %	13	-	-	13	10	20	-	30
2 2 1 3	Public information and public events	642	352	178	55	586	91 %	28	-	4	32	-	24	-	24
2 2 2 0	Translation	-	-	-	-	-	0 %	-	-	-	-	-	-	-	-
2 2 2 1	Interpretation	617	386	112	-	498	81 %	104	-	-	104	-	16	-	16
2 2 3 0	Office supplies	663	305	203	-	508	77 %	155	-	-	155	-	-	-	-
2 2 3 1	Postal charges	179	147	14	-	161	90 %	18	-	-	18	-	-	-	-
2 2 3 2	Expenditure on studies, surveys and consultations	24	-	-	-	-	0 %	-	-	-	-	24	-	-	24
2 2 3 3	Interinstitutional cooperation	3 329	2 077	399	-	2 476	74 %	758	-	-	758	63	33	-	95

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		Payments made						Appropriations carried over to 2017				Appropriations lapsing			Total 14=11+12 +13
		Total approp. availab.	From final adopted budget	From carry overs	From assigned revenue	Total	%	Automatic carry overs	By decision	Assigned revenue	Total	From final budget	From carry overs	From assigned revenue	
		1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	
2 2 3 4	Removals	188	88	35	–	124	66 %	32	–	–	32	–	33	–	33
2 2 3 5	Financial charges	9	5	2	–	7	72 %	1	–	–	1	–	1	–	1
2 2 3 6	Legal expenses and costs, damages and compensation	220	24	59	–	83	38 %	137	–	–	137	–	–	–	–
2 2 3 7	Other operating expenditure	10	–	–	–	–	0 %	–	–	–	–	10	–	–	10
2 2 4 0	Conflict Prevention and Mediation Support Services	830	60	310	–	370	45 %	390	–	–	390	–	71	–	71
Total chapter 2 2		8 865	5 092	1 479	55	6 627	75 %	1 756	–	4	1 761	107	371	–	478
<b>Total Title 2</b>		<b>90 064</b>	<b>42 794</b>	<b>16 499</b>	<b>2 696</b>	<b>61 988</b>	<b>69 %</b>	<b>24 178</b>	<b>–</b>	<b>1 750</b>	<b>25 928</b>	<b>699</b>	<b>1 449</b>	<b>4</b>	<b>2 152</b>

## 5.4.3. Implementation of payment appropriations - Title 3: Delegations

EUR '000

		Payments made						Appropriations carried over to 2017				Appropriations lapsing			Total 14=11+12 +13
		Total approp. availab.	From final adopted budget	From carry overs	From assigned revenue	Total	%	Automatic carry overs	By decision	Assigned revenue	Total	From final budget	From carry overs	From assigned revenue	
		1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	
3 0 0 0	Remuneration and entitlements of statutory staff	110 906	110 731	-	110	110 841	100 %	4	-	-	4	61	-	-	61
3 0 0 1	External staff and outside services	65 532	64 153	-	228	64 381	98 %	-	-	506	506	645	-	-	645
3 0 0 2	Other expenditure related to staff	32 626	21 125	4 321	257	25 703	79 %	5 837	-	277	6 114	6	803	-	809
3 0 0 3	Buildings and associated costs	219 323	138 567	27 518	3 430	169 514	77 %	25 347	-	20 066	45 412	79	4 318	0	4 397
3 0 0 4	Other administrative expenditure	69 552	25 193	13 726	1 418	40 336	58 %	18 429	-	9 873	28 302	5	909	-	914
3 0 0 5	Commission contribution for Commission staff in delegations	215 337	-	9 312	175 658	184 969	86 %	-	-	27 349	27 349	-	3 019	7	3 025
Total chapter 30		713 276	359 768	54 876	181 100	595 744	84 %	49 616	-	58 070	107 686	796	9 048	7	9 852
<b>Total Title 3</b>		<b>713 276</b>	<b>359 768</b>	<b>54 876</b>	<b>181 100</b>	<b>595 744</b>	<b>84 %</b>	<b>49 616</b>	<b>-</b>	<b>58 070</b>	<b>107 686</b>	<b>796</b>	<b>9 048</b>	<b>7</b>	<b>9 852</b>
<b>GRAND TOTAL</b>		<b>968 326</b>	<b>556 660</b>	<b>74 578</b>	<b>184 865</b>	<b>816 104</b>	<b>84 %</b>	<b>77 450</b>	<b>-</b>	<b>61 737</b>	<b>139 187</b>	<b>2 021</b>	<b>11 015</b>	<b>10</b>	<b>13 046</b>

## 6. COMMITMENTS OUTSTANDING

### 6.1. Commitments outstanding - Title 1: Staff at headquarters

		Commitments outstanding at the end of prev. year				Commitments of the year			EUR '000	
		Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Comm. made during the year	Payment	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	Total commitments  outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1 1 0 0	Basic salaries	-	-	-	-	96 352	96 352	-	-	-
1 1 0 1	Entitlements under the Staff Regulations related to the post held	-	-	-	-	415	415	-	-	-
1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	-	-	-	-	25 580	25 580	-	-	-
1 1 0 3	Social security cover	-	-	-	-	3 806	3 806	-	-	-
Total chapter 1 1		-	-	-	-	126 153	126 153	-	-	-
1 2 0 0	Contract staff	-	-	-	-	8 345	8 345	-	-	-
1 2 0 1	Non military seconded national experts	76	(1)	75	-	3 804	3 670	-	134	134
1 2 0 2	Traineeships	3	(1)	2	-	358	356	-	2	2
1 2 0 4	Agency staff and special advisers	122	(10)	112	-	250	149	-	101	101
1 2 0 5	Military seconded national expert	28	(0)	28	-	7 813	7 744	-	69	69
Total chapter 1 2		229	(12)	217	-	20 570	20 263	-	306	306
1 3 0 0	Recruitment	21	(6)	15	-	24	23	-	1	1
1 3 0 1	Training	783	(92)	691	-	1 010	208	-	802	802
1 3 0 2	Entitlements under the Staff Regulations related to entering the service and transfer within the service	13	-	13	-	1 260	1 200	-	60	60
Total chapter 1 3		817	(99)	719	-	2 294	1 431	-	863	863
1 4 0 0	Missions	2 034	(233)	1 802	-	8 407	6 318	-	2 089	2 089
Total chapter 1 4		2 034	(233)	1 802	-	8 407	6 318	-	2 089	2 089
1 5 0 0	Social services and assistance to staff	163	(43)	120	-	222	185	-	37	37
1 5 0 1	Medical service	245	(40)	205	-	550	350	-	200	200
1 5 0 3	Crèches and childcare facilities	233	(92)	141	-	627	466	-	161	161
Total chapter 1 5		641	(175)	466	-	1 399	1 001	-	398	398
Total Title 1		3 722	(518)	3 204	-	158 823	155 167	-	3 656	3 656

EUR '000

## 6.2. Commitments outstanding - Title 2: Buildings, equipment and operating expenditure at headquarters

		Commitments outstanding at the end of prev. year				Commitments of the year				EUR '000
		Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Comm. made during the year	Payment	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	Total commitments outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2 0 0 0	Rent and annual lease payments	139	(12)	128	-	18 509	18 361	-	148	148
2 0 0 2	Fitting-out and security work	152	(2)	151	-	0	0	-	-	-
2 0 1 0	Cleaning and maintenance	1 229	(62)	1 167	-	4 071	3 484	-	587	587
2 0 1 1	Water, gas, electricity and heating	522	(27)	495	-	1 378	1 051	-	327	327
2 0 1 2	Building security and surveillance	554	(65)	490	-	6 255	5 770	-	485	485
2 0 1 3	Insurance	4	-	4	-	50	28	-	22	22
2 0 1 4	Other expenditure relating to buildings	43	(37)	5	-	130	82	-	48	48
Total chapter 2 0		2 644	(205)	2 439	-	30 393	28 776	-	1 617	1 617
2 1 0 0	Information and communication technology	4 094	(156)	3 938	-	13 405	7 728	-	5 677	5 677
2 1 0 1	Cryptography and highly classified information and communications technology	5 482	(432)	5 050	-	18 128	3 935	-	14 193	14 193
2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	1 671	(1)	1 670	-	1 606	707	-	899	899
2 1 0 3	Technical Security Countermeasures	344	(158)	187	-	631	446	-	184	184
2 1 1 0	Furniture	196	(4)	192	-	155	155	-	-	-
2 1 1 1	Technical equipment and installations	50	(33)	17	-	151	-	-	151	151
2 1 1 2	Transport	79	(22)	56	-	95	66	-	29	29
Total chapter 2 1		11 916	(806)	11 109	-	34 171	13 038	-	21 133	21 133
2 2 0 0	Organisation of meetings, conferences and congresses	211	(146)	65	-	485	448	-	37	37
2 2 0 1	Experts' travel expenses	15	(15)	1	0	50	13	-	37	37
2 2 1 0	Documentation and library expenditure	117	(14)	103	-	765	720	-	45	45
2 2 1 1	Satellite imagery	-	-	-	-	450	450	-	-	-
2 2 1 2	General publications	20	(20)	-	(0)	31	17	-	13	13
2 2 1 3	Public information and public events	202	(24)	178	-	440	407	-	32	32
2 2 2 1	Interpretation	127	(16)	112	-	490	386	-	104	104
2 2 3 0	Office supplies	203	-	203	-	460	305	-	155	155
2 2 3 1	Postal charges	14	-	14	-	165	147	-	18	18
2 2 3 3	Interinstitutional cooperation	431	(33)	399	-	2 835	2 077	-	758	758
2 2 3 4	Removals	68	(33)	35	-	120	88	-	32	32
2 2 3 5	Financial charges	3	(1)	2	-	6	5	-	1	1
2 2 3 6	Legal expenses and costs, damages and compensation	59	-	59	-	161	24	-	137	137
2 2 4 0	Conflict Prevention and Mediation Support Services	380	(71)	310	-	450	60	-	390	390
Total chapter 2 2		1 850	(371)	1 479	(0)	6 908	5 147	-	1 761	1 761
<b>Total Title 2</b>		<b>16 410</b>	<b>(1 383)</b>	<b>15 028</b>	<b>(0)</b>	<b>71 471</b>	<b>46 961</b>	<b>-</b>	<b>24 511</b>	<b>24 511</b>

### 6.3. Commitments outstanding - Title 3: Delegations

		Commitments outstanding at the end of prev. year				Commitments of the year				EUR '000 Total commitments
		Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Comm. made during the year	Payment	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3 0 0 0	Remuneration and entitlements of statutory staff	-	-	-	-	110 845	110 841	4	0	0
3 0 0 1	External staff and outside services	-	-	-	-	64 381	64 381	-	-	-
3 0 0 2	Other expenditure related to staff	5 124	(803)	4 321	-	27 219	21 382	-	5 837	5 837
3 0 0 3	Buildings and associated costs	31 835	(4 318)	27 518	-	167 343	141 997	-	25 347	25 347
3 0 0 4	Other administrative expenditure	14 635	(909)	13 726	-	47 989	26 610	-	21 379	21 379
3 0 0 5	Commission contribution for Commission staff in delegations	21 613	(5 204)	16 410	-	187 408	168 560	-	18 849	18 849
Total chapter 3 0		73 207	(11 233)	61 974	-	605 185	533 770	4	71 411	71 411
<b>Total Title 3</b>		<b>73 207</b>	<b>(11 233)</b>	<b>61 974</b>	<b>-</b>	<b>605 185</b>	<b>533 770</b>	<b>4</b>	<b>71 411</b>	<b>71 411</b>
<b>GRAND TOTAL</b>		<b>93 339</b>	<b>(13 134)</b>	<b>80 206</b>	<b>-</b>	<b>835 480</b>	<b>735 898</b>	<b>4</b>	<b>99 578</b>	<b>99 578</b>



## 7. GLOSSARY

### ABAC

This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.

### Accounting

The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.

### Administrative appropriations

Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).

### Adjustment

Amending budget or transfer of funds from one budget item to another

### Adopted budget

Draft budget becomes the adopted budget as soon as it is approved by the Budgetary Authority. Cf. Budget.

### Agencies

EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.

### Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

### Annuality

The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.

### Appropriations

Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.

### Assigned revenue External/Internal

Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union. Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium. The complete list of items constituting assigned revenue is given in the Financial Regulation Art.21.2.

### Authorising Officer (AO)

The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.

### Budget

Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.

### Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for Agencies.

### Budget implementation

Consumption of the budget through expenditure and revenue operations.

### Budget item / Budget line / Budget position

As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

### Budgetary authority

Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers

### Budgetary commitment

A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.

### Cancellation of appropriations

Unused appropriations that may no longer be used.

### Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

### Commitment appropriations

Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 7 FR: Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.

### De-commitment

Cancellation of a reservation of appropriations

### Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 7 FR: Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.

### Earmarked revenue

Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)

### Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

### Entitlements established

Entitlements are recovery orders that the European Union must establish for collecting income.

### Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.

### Expenditure

Term used to describe spending the budget from all types of funds sources.

### Financial regulation (FR)

Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union. (OJ L 298, 26.10.2012)

### Funds Source

Type of appropriations (e.g.: C1, C2, etc.)

### Grants

Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.

### Implementation

Cf. Budget implementation

### Income

Cf. Revenue

### Joint Undertakings (JUs)

A legal EU-body established under the TFEU. The term can be used to describe any collaborative structure proposed for the "efficient execution of Union research, technological development and demonstration programmes".

### Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities which is represented by an appropriation.

### Legal base (basic act)

The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.

### Legal commitment

A legal commitment establishes a legal obligation towards third parties.

### Non-differentiated appropriations

Non-differentiated appropriations are for operations of an annual nature. (Art. 9 FR). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments

### Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

### Outstanding commitment

Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.

### Outturn

Cf. Budget result

### Payment

A payment is a cash disbursement to honour legal obligations.

### Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 7 FR).

### RAL

Sum of outstanding commitments. Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They *stem directly* from the existence of multiannual programmes and the dissociation between commitment and payment appropriations. (Cf. Outstanding commitments)

### Recovery

The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.

### Result

Cf. Outturn

### Revenue

Term used to describe income from all sources financing the budget.

### Rules of application

Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.

### Surplus

Positive difference between revenue and expenditure (see Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.

### Transfer

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European

Union under the conditions laid down in the Financial Regulation. The FR identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.