



The Accounting officer

Final annual accounts European Ombudsman

Financial year 2017

EN



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1. Legal bases and accounting principles

1.1 Overview

The European Ombudsman's accounting system is made up of budgetary accounts and general accruals-based accounts; they are kept in euros. The purpose of the budgetary accounts is to give a detailed picture of budget implementation; they are based on a modified form of cash accounting, i.e. an item of expenditure or revenue is recognised when a payment is made or income is received, with the exception of elements such as carryovers. In accruals-based accounting, expenditure and revenue are recorded, regardless of date of payment or of receipt, in the period when the related work or service is performed.

The accounts must not only comply with the rules and be accurate and comprehensive, but must also present a true and fair view of the institution's assets and liabilities, entitlements and obligations, cashflows, and budget implementation in terms of revenue and expenditure operations.

The objective of the financial statements is to provide information about the assets and liabilities, financial position, economic result, cashflows and equity movements of an entity.

The budget statements summarise the budget operations for a financial year in terms of revenue and expenditure.

1.2 Legal bases

The institution's financial statements are presented on the basis of the accounting principle of accruals-based accounting in accordance with the following:

- Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union;
- The Commission's accounting rules (based on International Public Sector Accounting Standards (IPSAS)) adopted by the Commission's Accounting Officer on 28 December 2004 and amended on 18 December 2015.



1.3 Accounting principles

The financial statements are presented in accordance with the following principles:

Principle of unit of account (Article 19 of the Financial Regulation)

The budget must be drawn up and implemented in euros and the accounts must be presented in euros.

Going-concern principle (IPSAS 1; Commission Accounting Rule 2)

The going-concern principle means that, for the purposes of preparing the financial statements, the institution is deemed to have been established for an indefinite duration.

Principle of prudence (IPSAS 1; Commission Accounting Rule 2)

The principle of prudence means that assets and income must not be overstated and liabilities and charges must not be understated. However, the principle of prudence does not allow the creation of hidden reserves or undue provisions.

Principle of consistent accounting methods (IPSAS 1; Commission Accounting Rule 2)

The principle of consistent accounting methods means that the structure of the components of the financial statements and the accounting methods and valuation rules may not be changed from one year to the next.

Principle of comparability of information (IPSAS 1; Commission Accounting Rule 2)

The principle of comparability of information means that for each item the financial statements must also show the amount of the corresponding item the previous year.

Materiality principle (IPSAS 1; Commission Accounting Rule 2)

The materiality principle means that all operations which are of significance for the information sought must be taken into account in the financial statements. Materiality must be assessed in particular by reference to the nature of the transaction or the amount.

No-netting principle (IPSAS 1; Commission Accounting Rule 2)

The no-netting principle means that receivables and debts may not be offset against each other, nor may charges and income, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.



Principle of reality over appearance (IPSAS 1; Commission Accounting Rule 2)

The principle of reality over appearance means that accounting events recorded in the financial statements must be presented by reference to their economic nature;

Accrual-based accounting principle (IPSAS 1; Commission Accounting Rule 2)

The accrual-based accounting principle means that transactions and events must be entered in the accounts when they occur and not when amounts are actually paid or recovered. They are to be recorded in the accounts for the financial years to which they pertain.

1.4 Accounting rules

In accordance with Articles 143 and 144 of the Financial Regulation, the financial statements must comply with the 18 accounting rules adopted by the Commission's Accounting Officer in December 2004 and updated on 18 December 2015.

The main rules affecting the European Ombudsman's accounts are summarised below:

Tangible and intangible fixed assets

Tangible and intangible fixed assets are valued at their purchase price in euros (or, if necessary, at their purchase price in another currency converted into euros at the rate applicable at the time of purchase).

The book value of an intangible fixed asset is equal to its purchase or production price less accumulated depreciation and write-downs plus write-ups.

Ancillary costs are included in the fixed asset amount or separately recognised as an intangible fixed asset only if they generate a future economic benefit. Any repair or maintenance work is recognised as an expense in the year in which it is incurred.

Depreciation is calculated using the straight-line method on a monthly basis so as to allocate the cost over the estimated life of the item concerned.

Fixed assets are adjusted in value, if necessary, at the annual closure of accounts.

Intangible assets are non-monetary, identifiable assets without physical substance. To be entered as assets on the balance sheet, they must be under the institution's control and generate economic benefits for the European Union. Software which has been purchased is regarded as an intangible asset.

Since 1 January 2010, software developed in-house has had to be recorded as an intangible asset. The threshold used when drawing up the European



Ombudsman's balance sheet is EUR 50 000 (consolidation threshold: EUR 2 000 000).

Currency conversion and exchange differences

The financial statements are presented in euros.

Transactions denominated in a foreign currency will be entered in the EU's financial statements in euros at the exchange rate applicable on the transaction date.

When the accounts are closed, monetary balance sheet items must be converted at the closing rate.

Exchange differences are entered in specific sections of the statement of financial performance either as expenditure or as revenue, depending on the nature of the transactions to which they relate.

Leases

Leases that do not give rise to a substantial transfer of risks or ownership - 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.

Receivables

Receivables are entered at their realisable value.

There is no bad-debt provision in respect of European institutions (consolidated entities).

Allowances may be established for other types of bad debt on the basis of a review of open accounts on the date of closure if there is objective evidence that the amounts concerned are unrecoverable.

Cash and cash equivalents

These are defined as current assets. They include cash at hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

Provisions

Provisions are established and entered in the accounts by the institution where it bears a legal and valid obligation resulting from a previous transaction and resources will probably have to be drawn on in order to discharge the obligation.

It must be possible, however, to make a reasonable and reliable estimate of the amount of provisions.



Income and expenses

Transactions and events are recognised in the financial statements in the period to which they relate.

Expenses from exchange transactions arising from the purchase of goods or services are recognised when the goods or services are delivered and accepted. They are valued at original invoice cost. Expenses from non-exchange transactions are recognised as expenses in the period during which the events giving rise to the transfer occurred, provided that the type of transfer concerned is allowed by the relevant rules or a contract has been signed that authorises the transfer, any eligibility criteria have been met by the beneficiary, and the amount can be reasonably estimated. Revenue from the sale of goods or services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue is recognised by reference to the stage of completion of the transaction at the reporting date.

At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation for the period. Revenue is also accounted for in the period to which it relates. At year-end, if an invoice has not yet been issued but the service concerned has been performed or goods have been delivered, accrued income will be recognised in the financial statements. At year-end, if an invoice has not yet been issued but the service concerned has not been performed or goods have not been delivered, accrued income will be recognised in the financial statements.

Preliminary remark: The amounts given in the following financial statements are rounded to the nearest euro.



2. Financial statements

2.1 Balance sheet as at 31 December 2017

<u>ASSETS</u>		Note	31.12.2017 <u>EUR</u>	31.12.2016 <u>EUR</u>
<u>Non-current assets</u>		3.1.1		
I.	INTANGIBLE FIXED ASSETS		18.418,80	18.948,85
II.	TANGIBLE FIXED ASSETS		164.403,60	111.546,00
			182.822,40	130.494,85
<u>Current assets</u>		3.1.2		
III.	SHORT-TERM RECEIVABLES			
	Sundry debtors		15.406,96	5.068,97
	Other receivables		34.157,23	31.977,08
	Accrued interest		95,78	91,38
	Receivables from European Union bodies		- 738,29	- 1.493,10
	Deferred charges		0,00	19.601,37
	Income to be received from consolidated entities		0,00	0,00
			48.921,68	55.245,70
IV.	CASH AND CASH EQUIVALENTS		412.788,21	1.065.051,48
			<u>644.532,29</u>	<u>1.250.792,03</u>



	Note	31.12.2017	31.12.2016
<u>LIABILITIES</u>		<u>EUR</u>	<u>EUR</u>
<u>Capital</u>			
I. OWN FUNDS	3.1.3		
Economic result for the financial year		- 687.289,88	- 55.973,05
Results carried over from previous years		831.894,24	887.867,29
		<u>144.604,36</u>	<u>831.894,24</u>
<u>Non-current</u>			
II. LONG-TERM DEBT	3.1.4		
Pensions provision		0,00	-
Provisions for charges		0,00	-
		<u>0,00</u>	<u>-</u>
<u>Current</u>			
III. CURRENT LIABILITIES	3.1.5		
Short-term provision		0,00	-
Trade accounts payable		7.483,95	37.072,74
Accounts payable with consolidated entities		2,96	50.489,93
Sundry creditors		0,00	55.764,61
Accrued charges		202.186,86	191.118,67
Accrued charges with consolidated entities		290.254,16	84.451,84
		<u>499.927,93</u>	<u>418.897,79</u>
		<u>644.532,29</u>	<u>1.250.792,03</u>



2.2 Statement of financial performance for the financial year 2017

	Note	<u>2017</u>	<u>2016</u>
<u>OPERATING REVENUE</u>	3.2.1		
Commission's financial contribution		8.600.000,00	8.600.000,00
Staff-related revenue		1.111.244,14	1.121.041,95
Other income		0,00	0,00
Total operating revenue		9.711.244,14	9.721.041,95
<u>OPERATING EXPENSES</u>	3.2.2		
Staff-related expenditure		7.596.874,45	7.422.247,98
Property, plant and equipment related expenses		1.012.984,75	52.995,21
Other administrative expenditure		1.789.253,08	2.301.849,60
Total operating expenses		10.399.112,28	9.777.092,79
OPERATING RESULT		(687.868,14)	(56.050,84)
<u>FINANCIAL REVENUE</u>			
Interest	3.2.3	376,96	367,79
<u>FINANCIAL CHARGES</u>			
Bank charges	3.2.4	-201,30	290,00
RESULT OF FINANCIAL OPERATIONS		578,26	77,79
<u>PENSIONS PROVISION</u>			
Increase / (decrease) in pensions liability	3.2.5	0,00	0,00
MOVEMENT IN PENSIONS PROVISION		0,00	0,00
ECONOMIC RESULT FOR THE FINANCIAL YEAR		- 687.289,88	-55.973,05



2.3 Cashflow statement for the financial year 2017

<u>Cashflows - operating activities</u>	2017	2016
Economic result for the financial year	(687.290)	(55.973)
Adjustments:		
- Amortisation charges and tangible and intangible fixed asset provisions	62.723	45.141
- Decrease (increase) in short-term receivables	6.324	(18.468)
- Increase (decrease) in pay adjustment provision	0	0
- Increase (decrease) in trade accounts payable and other creditors	(74.285)	101.616
- Increase (decrease) in receivables, European Union bodies	155.315	23.301
Cashflows - operating activities	<u>(537.213)</u>	<u>95.617</u>
 <u>Cashflows - investing activities</u>		
Acquisitions of tangible and intangible fixed assets	(120.559)	(67.313)
Disposals of tangible and intangible fixed assets	5.509	1.932
Cashflows - financing activities	<u>(115.050)</u>	<u>(65.381)</u>
Increase / (decrease) in provision for members' pensions liability	0,00	0,00
Increase (decrease) in cash holdings	(652.263)	30.236
Cash holdings at start of financial year	<u>1.065.051</u>	<u>1.034.815</u>
Cash holdings at end of financial year	<u><u>412.788</u></u>	<u><u>1.065.051</u></u>



2.4 Statement of changes in net assets

Net assets	Results carried over from previous years	Economic result for the financial year	Net assets (total)
Balance at 31.12.2016	887.867,29	- 55.973,05	831.894,24
Allocation of economic result for the previous year	- 55.973,05	55.973,05	-
Economic result for the financial year		- 687.289,88	- 687.289,88
Balance at 31.12.2017	831.894,24	- 687.289,88	144.604,36



2.5 Reconciliation of budget outturn with economic result for the financial year 2017

ECONOMIC RESULT FOR THE FINANCIAL YEAR	(687.289,88)
Adjustments:	
- Financial contribution received from the Commission	(8.600.000,00)
- Cut-off bookings at 31 December 2017	491.258,52
- Cut-off bookings at 31 December 2016	(397.463,43)
- Invoices received but not paid	(8.287,09)
- Acquisitions of fixed assets (less unpaid amounts)	(99.414,26)
- Depreciation of fixed assets	62.722,76
- Movement in provisions	0,00
- Payments of pensions against provision	0,00
- Appropriations carried over to 2018	(841.340,68)
- Payments drawing on 2016 appropriations carried over to 2017	950.526,33
- 2016 carryovers cancelled at year-end 2017	62.171,27
- Exchange rate differences	(1,42)
Total adjustments	(8.379.827,80)
Difference not explained	(397,19)
TOTAL	(9.067.514,87)
BUDGET OUTTURN	(9.067.514,87)



2.6 Contingent liabilities

Contingent liabilities	31/12/2017	31/12/2016
RAL - commitments against appropriations not yet used	481.811,29	816.653,22
Leasing arrangement	1.524,99	7.389,63
Total	483.336,28	824.042,85

Commitments for future funding are off-balance-sheet obligations arising from obligations contracted by the European Ombudsman in 2017 and concerning goods and services to be provided after the closure date.

The RAL figure - commitments against appropriations not yet used - is the difference between commitments carried over to 2018 (EUR 841 340.68) and the accrued charges (staff expenses excluded) (EUR 367 816.48) and the invoices which were posted in expenses (class 6), but which have not yet been paid at year-end (- EUR 8 287.09).

Contractual commitments (for which budget commitments have not yet been made) represent the amount resulting from contracts for leasing the European Ombudsman's photocopiers.



3. Notes to the financial statements

3.1 Notes to the balance sheet

3.1.1 Fixed assets

Fixed assets are recognised at their acquisition price, with amortisation on a straight-line basis from the month in which they are received. Only items with a purchase price greater than EUR 420 are recognised as fixed assets in accordance with the rules introduced by the Commission's Accounting Officer.

The depreciation rates applied, depending on the item concerned, and the statements of intangible and tangible fixed assets owned by the European Ombudsman are set out below.

Depreciation rate

Type of fixed asset	
<u>Intangible fixed assets</u>	
Software	25%
<u>Tangible fixed assets</u>	
Office equipment	
Office equipment	25% , 12,5%
IT equipment	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Photocopiers, scanners and digitisation equipment	25%
Movable furniture and equipment	
Furniture	10%
Office machines, printers and franking machines	25% , 12,5%
Other fixed assets	
Telecommunications and audiovisual equipment	25%
Security equipment	12,5%



The institution's fixed assets increased in value by 40.1%: from EUR 130 495 in 2016 to EUR 182 822 in 2017 (see point 3.1.1, balance sheet assets).

Intangible fixed assets

	Software	Total
<u>Purchase price</u>		
At 31.12.2016	112.698,33	112.698,33
Acquisitions	19.069,55	19.069,55
Disposals	- 11.719,07	- 11.719,07
At 31.12.2017	120.048,81	120.048,81
<u>Depreciation</u>		
At 31.12.2016	- 93 749,48	- 93 749,48
Depreciation in the year	-14.091,07	-14.091,07
Disposals	+ 6.210,54	+ 6.210,54
At 31.12.2017	- 101.630,01	- 101.630,01
Net value at 31.12.2017	18.418,80	18.418,80

With regard to intangible assets, the institution purchased new softwares and continued to amortise existing assets.

Tangible fixed assets

	Plant, machinery and equipment	IT equipment	Fixtures, fittings and vehicles	Other tangible assets	Total
<u>Purchase price</u>					
At 31.12.2016	135.349,92	186.668,64	104.349,91	484,94	426.853,41
Acquisitions	3.291,63	45.091,76	53.105,90	-	101.489,29
Disposal	-	-	-4.178,95	-	-4.178,95
Other variations	-	-	-	-	-
At 31.12.2017	138.641,55	231.760,40	153.276,86	484,94	524.163,75
<u>Depreciation</u>					
At 31.12.2016	- 104.172,73	- 143.078,97	-67.570,77	- 484,94	-315.307,41
Depreciation	- 11.825,80	-28.087,64	-8.718,25	-	-48.631,69
Disposals	-	-	4.178,95	-	4.178,95
At 31.12.2017	- 115.998,53	-171.166,61	-72.110,07	- 484,94	-359.760,15
Net value at 31.12.2017	22.643,02	60.593,79	81.166,79	0	164.403,60



3.1.2 Current assets

Short-term receivables

There was an overall increase in short-term receivables from EUR 55 245.70 in 2016 to EUR 48 921.68 in 2017:

- The institution had sundry receivables totalling EUR 14 851.98, in respect of certain Member States, in connection with unrecovered value-added tax at 31.12.2017.
- The breakdown of short-term receivables is:
 - - EUR 738.29 in respect of other institutions; this amount payable as at 31.12.2017 represents corrections between institutions, in connection with pay calculations, which will be cleared in 2018;
 - EUR 554.98 receivable from the European Commission; this amount receivable as at 31.12.2017 represents monies owed to staff members, in connection with calculations of pay, which will be cleared in 2018;
 - EUR 9 157.23 in respect of staff members; this amount payable as at 31.12.2017 represents monies owed to staff members, in connection with calculations of pay and advances on mission expenses, which will be cleared in 2018;
 - EUR 25 000.00 in respect of a former member of staff; this amount payable as at 31.12.2017 represents monies to be recovered for legal costs incurred in connection with two court cases.
- As accruals, the institution has still collect bank interest, for the final quarter of 2017, accruing on its current account at the Société Générale bank; EUR 95.78 (EUR 91.38 in 2016) will be paid in to the institution's account in January 2018.

Cash and cash equivalents

The aggregate balance on the current accounts is EUR 412 788.21.

3.1.3 Own funds

The own funds amount to EUR 144 604.36 and comprise the total of the economic result of previous years for the amount of EUR 831 894.24 and the economic result of the current year, a loss for the amount of EUR 687 289.88.

3.1.4 Long-term liabilities

Pensions for members of the European Ombudsman's office have been transferred to the Commission. Accordingly, the pension liability is now



entered in the Commission's accounts.

3.1.5 Short-term liabilities

Current liabilities

- Trade accounts payable:

EUR 7 483.95 as at 31.12.2017.

- Sundry liabilities:

The European Ombudsman has no liability vis-à-vis the institutions.

- Accounts payable with consolidated entities:

The European Ombudsman has accounts payable with consolidated entities which amount to EUR 2.96.

- Other liabilities:

The institution has recognised accrued expenses of EUR 202 186.86, part of which is accounted for by invoices not received or entered in the accounts as at 31.12.2017 (amount slightly higher than last year). The amount also includes the provision for leave not taken by staff as at 31.12.2017.

- Suppliers' invoices not received total EUR 77 562.32.
- The 2017 provision for leave not taken totals EUR 125 034.49; for 2016, it totalled EUR 99 153.69. The calculation involves multiplying the average daily pay per grade, for each category of staff member (official, temporary staff and contract staff), by the number of days worked.

Invoices not received or entered in the accounts as at 31.12.2017, in respect of consolidated entities, total EUR 290 254.16 and relate to various SLAs with institutions for the provision of services. The following amounts are involved:

- EUR 225 515.50 payable to the European Parliament for the rental of premises, professional training services, translation/interpretation services, transport, postage and telecommunications services;
- EUR 25 963.25 for translations produced in December 2016 (Translation Centre);
- EUR 38 775.41 payable to the Commission for Publications Office publications, training courses and ICT inter institutional cooperation.



3.2 Notes to the statement of financial performance

3.2.1 Operating income

Operating income is made up of:

- EUR 8 600 000 by way of the Commission's contribution to the European Ombudsman's budget;
- EUR 1 111 244.14 in staff-related revenue, i.e. pension scheme contributions, temporary levy and income tax.

3.2.2 Operating expenses

Operating expenses increased by EUR 622 019.49 over last year.

- Personnel expenditure on members and former members of the institution, officials, temporary staff and contract staff rose by EUR 174 626 (+2.35%) over last year.
- Property, plant and equipment related expenses (which now include 'land and building expenses) totalled EUR 1 012 984.75 in 2017.
- Other administrative expenditure totalled EUR 1 789 253 in 2017.

3.2.3 Financial revenue

Bank interest totalled EUR 376.96 in 2017.

3.2.4 Financial charges

Bank charges totalled - EUR 210.30 in 2017.

3.2.5 Pension changes

Pensions for members of the European Ombudsman's office have been transferred to the Commission. A provision for those pensions is no longer needed.



3.3 Notes to the cashflow statement

The cashflow statement is prepared using the indirect method. That means that the net result for the financial year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing cashflows.

The cashflow statement reports cashflows during the period classified by operating and investing activities.

Operating activities are the activities of the European Ombudsman that are not investing activities. Those are the majority of the activities performed.

Investing activities involve the acquisition and disposal of tangible and intangible fixed assets.



4. Budget implementation statements

4.1 Budget implementation 2017

Budgetary Execution by Budget Line and Fund Source

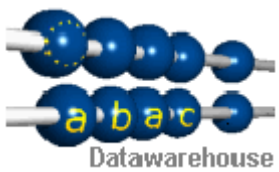
Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment					Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	% Commit	Balance (non committed Amount)	Com L1 Open Amount (Eur)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A01000	SALAIRES INDEMN ET A	436,880.00	422,411.36	96.69 %	14,468.64	0.00	436,880.00	422,411.36	96.69 %
A01030	PENSIONS	8,000.00	4,081.20	51.02 %	3,918.80	0.00	8,000.00	4,081.20	51.02 %
A01040	FRAIS DE MISSIONS	35,000.00	32,900.87	94.00 %	2,099.13	0.00	35,000.00	26,717.74	76.34 %
A01050	COURS	2,000.00	742.50	37.13 %	1,257.50	0.00	2,000.00		
A01200	SALAIRES ET INDEMN	6,692,783.00	6,265,093.35	93.61 %	427,689.65	0.00	6,692,783.00	6,265,093.35	93.61 %
A01202	HEURES SUPP PAYÉES	3,000.00	0.00	0.00 %	3,000.00	0.00	3,000.00		
A01204	DROITS LIÉS FONCTION	54,000.00	108.40	0.20 %	53,891.60	0.00	54,000.00	8.40	0.02 %
A01400	AGENTS CONTRACTUELS	698,078.00	691,835.27	99.11 %	6,242.73	0.00	698,078.00	691,835.27	99.11 %
A01404	STAGIAIRES	168,000.00	165,336.76	98.41 %	2,663.24	0.00	168,000.00	164,986.76	98.21 %
A01610	FRAIS DE RECRUTEMENT	3,300.00	2,298.00	69.64 %	1,002.00	0.00	3,300.00	423.14	12.82 %
A01612	FORMATION PROFES	151,700.00	140,524.93	92.63 %	11,175.07	0.00	151,700.00	118,569.08	78.16 %
A01631	MOBILITÉ	6,300.00	4,178.70	66.33 %	2,121.30	0.00	6,300.00	4,178.70	66.33 %
A01632	RELATIONS SOCIALES	6,700.00	6,699.00	99.99 %	1.00	0.00	6,700.00	6,287.97	93.85 %
A01650	ECOLES EUROPÉENNES	255,000.00	180,088.86	70.62 %	74,911.14		255,000.00	151,362.62	59.36 %
A02000	LOYER	1,000,000.00	999,999.94	100.00 %	0.06	0.00	1,000,000.00	850,575.84	85.06 %
A02100	ACHAT INFORMATIQUE	270,000.00	269,848.94	99.94 %	151.06	0.00	270,000.00	49,776.26	18.44 %
A02120	MOBILIER	68,000.00	67,605.03	99.42 %	394.97	0.00	68,000.00	43,828.50	64.45 %
A02160	MATÉRIEL DE TRANSPOR	20,000.00	16,500.00	82.50 %	3,500.00	0.00	20,000.00	250.60	1.25 %
A02300	FOUNITURES DE BUREAU	14,000.00	12,184.48	87.03 %	1,815.52	0.00	14,000.00	10,518.71	75.13 %

Budgetary Execution by Budget Line and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Credit Com Amount	Commitment				Payment		
			Commitment Accepted Amount (Euro)	% Commit	Balance (non committed Amount)	Com L1 Open Amount (Eur)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A02301	AFFRANCHISSEMENT	7,000.00	1,851.86	26.46 %	5,148.14	0.00	7,000.00	1,601.86	22.88 %
A02302	TÉLÉCOMMUNICATIONS	8,000.00	7,619.86	95.25 %	380.14	0.00	8,000.00	4,619.86	57.75 %
A02303	CHARGES FINANCIÈRES	700.00	125.00	17.86 %	575.00		700.00	41.00	5.86 %
A02304	AUTRES DÉPENSES	4,000.00	2,570.08	64.25 %	1,429.92	0.00	4,000.00	2,227.51	55.69 %
A02305	FRAIS JURIDIQUES	33,000.00	32,601.28	98.79 %	398.72		33,000.00	32,601.28	98.79 %
A02310	TRADUCT ET INTERPRÉT	265,000.00	265,000.00	100.00 %	0.00		265,000.00	207,854.48	78.44 %
A02320	SUPPORT AUX ACTIVITÉ	165,600.00	148,999.00	89.98 %	16,601.00	0.00	165,600.00	112,824.00	68.13 %
B03000	MISSIONS PERSONNEL	165,000.00	159,148.07	96.45 %	5,851.93	0.00	165,000.00	125,040.30	75.78 %
B03020	RÉCEPTIONS ET REPRÉS	7,000.00	1,639.42	23.42 %	5,360.58	0.00	7,000.00	1,639.42	23.42 %
B03030	RÉUNIONS EXTERNES	81,000.00	66,209.60	81.74 %	14,790.40	0.00	81,000.00	5,690.85	7.03 %
B03040	RÉUNIONS INTERNES	27,000.00	26,859.24	99.48 %	140.76	0.00	27,000.00	2,043.84	7.57 %
B03200	FRAIS DE BIBLIOTHÈQU	4,550.00	4,131.40	90.80 %	418.60	0.00	4,550.00	3,692.52	81.15 %
B03201	ARCHIVAGE	18,450.00	18,401.00	99.73 %	49.00		18,450.00	351.00	1.90 %
B03210	PUBLICATIONS	199,000.00	196,308.02	98.65 %	2,691.98	0.00	199,000.00	81,427.32	40.92 %
B03300	ETUDES	25,300.00	25,300.00	100.00 %	0.00	0.00	25,300.00	5,300.00	20.95 %
B03400	FRAIS DIVERS	2,100.00	2,100.00	100.00 %	0.00	0.00	2,100.00	2,100.00	100.00 %
		10,905,441.00	10,241,301.42	93.91 %	664,139.58	0.00	10,905,441.00	9,399,960.74	86.20 %



Budgetary Execution by Budget Position and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A01000	SALAIRES INDEMN ET A	436,880.00	422,411.36		436,880.00	422,411.36	0.00
		436,880.00	422,411.36	0.00	436,880.00	422,411.36	0.00
A01030	PENSIONS	8,000.00	4,081.20		8,000.00	4,081.20	0.00
		8,000.00	4,081.20	0.00	8,000.00	4,081.20	0.00
A01040	FRAIS DE MISSIONS	35,000.00	32,900.87		35,000.00	26,717.74	0.00
		35,000.00	32,900.87	0.00	35,000.00	26,717.74	0.00
A01050	COURS	2,000.00	742.50		2,000.00		
		2,000.00	742.50	0.00	2,000.00		
A01200	SALAIRES ET INDEMN	6,692,783.00	6,265,093.35		6,692,783.00	6,265,093.35	0.00
		6,692,783.00	6,265,093.35	0.00	6,692,783.00	6,265,093.35	0.00
A01202	HEURES SUPP PAYÉES	3,000.00	0.00		3,000.00		
		3,000.00	0.00	0.00	3,000.00		
A01204	DROITS LIÉS FONCTION	54,000.00	108.40		54,000.00	8.40	0.00
		54,000.00	108.40	0.00	54,000.00	8.40	0.00
A01400	AGENTS CONTRACTUELS	698,078.00	691,835.27		698,078.00	691,835.27	0.00
		698,078.00	691,835.27	0.00	698,078.00	691,835.27	0.00

Budgetary Execution by Budget Position and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A01404	STAGIAIRES	168,000.00	165,336.76		168,000.00	164,986.76	0.00
		168,000.00	165,336.76	0.00	168,000.00	164,986.76	0.00
A01610	FRAIS DE RECRUTEMENT	3,300.00	2,298.00		3,300.00	423.14	0.00
		3,300.00	2,298.00	0.00	3,300.00	423.14	0.00
A01612	FORMATION PROFES	151,700.00	140,524.93		151,700.00	118,569.08	0.00
		151,700.00	140,524.93	0.00	151,700.00	118,569.08	0.00
A01631	MOBILITÉ	6,300.00	4,178.70		6,300.00	4,178.70	0.00
		6,300.00	4,178.70	0.00	6,300.00	4,178.70	0.00
A01632	RELATIONS SOCIALES	6,700.00	6,699.00		6,700.00	6,287.97	0.00
		6,700.00	6,699.00	0.00	6,700.00	6,287.97	0.00
A01650	ECOLES EUROPÉENNES	255,000.00	180,088.86		255,000.00	151,362.62	0.00
		255,000.00	180,088.86	0.00	255,000.00	151,362.62	0.00
A02000	LOYER	1,000,000.00	999,999.94		1,000,000.00	850,575.84	0.00
		1,000,000.00	999,999.94	0.00	1,000,000.00	850,575.84	0.00
A02100	ACHAT INFORMATIQUE	270,000.00	269,848.94		270,000.00	49,776.26	0.00
		270,000.00	269,848.94	0.00	270,000.00	49,776.26	0.00
A02120	MOBILIER	68,000.00	67,605.03		68,000.00	43,828.50	0.00
		68,000.00	67,605.03	0.00	68,000.00	43,828.50	0.00

Budgetary Execution by Budget Position and Fund Source

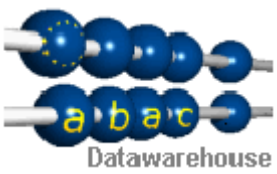
Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A02160	MATÉRIEL DE TRANSPOR	20,000.00	16,500.00		20,000.00	250.60	0.00
		20,000.00	16,500.00	0.00	20,000.00	250.60	0.00
A02300	FOUNITURES DE BUREAU	14,000.00	12,184.48		14,000.00	10,518.71	0.00
		14,000.00	12,184.48	0.00	14,000.00	10,518.71	0.00
A02301	AFFRANCHISSEMENT	7,000.00	1,851.86		7,000.00	1,601.86	0.00
		7,000.00	1,851.86	0.00	7,000.00	1,601.86	0.00
A02302	TÉLÉCOMMUNICATIONS	8,000.00	7,619.86		8,000.00	4,619.86	0.00
		8,000.00	7,619.86	0.00	8,000.00	4,619.86	0.00
A02303	CHARGES FINANCIÈRES	700.00	125.00		700.00	41.00	0.00
		700.00	125.00	0.00	700.00	41.00	0.00
A02304	AUTRES DÉPENSES	4,000.00	2,570.08		4,000.00	2,227.51	0.00
		4,000.00	2,570.08	0.00	4,000.00	2,227.51	0.00
A02305	FRAIS JURIDIQUES	33,000.00	32,601.28		33,000.00	32,601.28	0.00
		33,000.00	32,601.28	0.00	33,000.00	32,601.28	0.00
A02310	TRADUCT ET INTERPRÉT	265,000.00	265,000.00		265,000.00	207,854.48	0.00
		265,000.00	265,000.00	0.00	265,000.00	207,854.48	0.00
A02320	SUPPORT AUX ACTIVITÉ	165,600.00	148,999.00		165,600.00	112,824.00	0.00
		165,600.00	148,999.00	0.00	165,600.00	112,824.00	0.00

Budgetary Execution by Budget Position and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

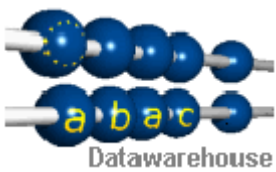
Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
B03000	MISSIONS PERSONNEL	165,000.00	159,148.07		165,000.00	125,040.30	0.00
		165,000.00	159,148.07	0.00	165,000.00	125,040.30	0.00
B03020	RÉCEPTIONS ET REPRÉS	7,000.00	1,639.42		7,000.00	1,639.42	0.00
		7,000.00	1,639.42	0.00	7,000.00	1,639.42	0.00
B03030	RÉUNIONS EXTERNES	81,000.00	66,209.60		81,000.00	5,690.85	0.00
		81,000.00	66,209.60	0.00	81,000.00	5,690.85	0.00
B03040	RÉUNIONS INTERNES	27,000.00	26,859.24		27,000.00	2,043.84	0.00
		27,000.00	26,859.24	0.00	27,000.00	2,043.84	0.00
B03200	FRAIS DE BIBLIOTHÈQU	4,550.00	4,131.40		4,550.00	3,692.52	0.00
		4,550.00	4,131.40	0.00	4,550.00	3,692.52	0.00
B03201	ARCHIVAGE	18,450.00	18,401.00		18,450.00	351.00	0.00
		18,450.00	18,401.00	0.00	18,450.00	351.00	0.00
B03210	PUBLICATIONS	199,000.00	196,308.02		199,000.00	81,427.32	0.00
		199,000.00	196,308.02	0.00	199,000.00	81,427.32	0.00
B03300	ETUDES	25,300.00	25,300.00		25,300.00	5,300.00	0.00
		25,300.00	25,300.00	0.00	25,300.00	5,300.00	0.00
B03400	FRAIS DIVERS	2,100.00	2,100.00		2,100.00	2,100.00	0.00
		2,100.00	2,100.00	0.00	2,100.00	2,100.00	0.00



Budgetary Execution by Budget Position and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
Total		10,905,441.00	10,241,301.42	0.00	10,905,441.00	9,399,960.74	0.00



Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-1000	SALAIRES INDEMN ET A	436,880.00	422,411.36	422,411.36	0.00		422,411.36	14,468.64
		436,880.00	422,411.36	422,411.36	0.00		422,411.36	14,468.64
A-1030	PENSIONS	8,000.00	4,081.20	4,081.20	0.00		4,081.20	3,918.80
		8,000.00	4,081.20	4,081.20	0.00		4,081.2	3,918.80
A-1040	FRAIS DE MISSIONS	35,000.00	32,900.87	32,900.87	0.00		32,900.87	2,099.13
		35,000.00	32,900.87	32,900.87	0.00		32,900.87	2,099.13
A-1050	COURS	2,000.00	742.50	742.50	0.00		742.50	1,257.50
		2,000.00	742.50	742.50	0.00		742.5	1,257.50
A-1200	SALAIRES ET INDEMN	6,692,783.00	6,265,093.35	6,265,093.35	0.00	0.00	6,265,093.35	427,689.65
		6,692,783.00	6,265,093.35	6,265,093.35	0.00	0.00	6,265,093.35	427,689.65
A-1202	HEURES SUPP PAYÉES	3,000.00	0.00		0.00		0.00	3,000.00
		3,000.00	0.00		0.00		0	3,000.00
A-1204	DROITS LIÉS FONCTION	54,000.00	8.40	8.40	0.00	100.00	108.40	53,891.60
		54,000.00	8.40	8.40	0.00	100.00	108.4	53,891.60

Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-1400	AGENTS CONTRACTUELS	698,078.00	689,871.72	689,871.72	0.00	1,963.55	691,835.27	6,242.73
		698,078.00	689,871.72	689,871.72	0.00	1,963.55	691,835.27	6,242.73
A-1404	STAGIAIRES	168,000.00	165,336.76	165,336.76	0.00		165,336.76	2,663.24
		168,000.00	165,336.76	165,336.76	0.00		165,336.76	2,663.24
A-1610	FRAIS DE RECRUTEMENT	3,300.00	2,298.00	2,298.00	0.00		2,298.00	1,002.00
		3,300.00	2,298.00	2,298.00	0.00		2,298	1,002.00
A-1612	FORMATION PROFES	151,700.00	140,524.93	140,524.93	0.00		140,524.93	11,175.07
		151,700.00	140,524.93	140,524.93	0.00		140,524.93	11,175.07
A-1631	MOBILITÉ	6,300.00	4,178.70	4,178.70	0.00		4,178.70	2,121.30
		6,300.00	4,178.70	4,178.70	0.00		4,178.7	2,121.30
A-1632	RELATIONS SOCIALES	6,700.00	2,849.00	2,849.00	0.00	3,850.00	6,699.00	1.00
		6,700.00	2,849.00	2,849.00	0.00	3,850.00	6,699	1.00
A-1650	ECOLES EUROPÉENNES	255,000.00				180,088.86	180,088.86	74,911.14
		255,000.00				180,088.86	180,088.86	74,911.14

Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2000	LOYER	1,000,000.00	240.00	240.00	0.00	999,759.94	999,999.94	0.06
		1,000,000.00	240.00	240.00	0.00	999,759.94	999,999.94	0.06
A-2100	ACHAT INFORMATIQUE	270,000.00	48,242.33	48,242.33	0.00	221,606.61	269,848.94	151.06
		270,000.00	48,242.33	48,242.33	0.00	221,606.61	269,848.94	151.06
A-2120	MOBILIER	68,000.00	57,605.03	57,605.03	0.00	10,000.00	67,605.03	394.97
		68,000.00	57,605.03	57,605.03	0.00	10,000.00	67,605.03	394.97
A-2160	MATÉRIEL DE TRANSPOR	20,000.00	16,500.00	16,500.00	0.00		16,500.00	3,500.00
		20,000.00	16,500.00	16,500.00	0.00		16,500	3,500.00
A-2300	FOUNITURES DE BUREAU	14,000.00	12,184.48	12,184.48	0.00		12,184.48	1,815.52
		14,000.00	12,184.48	12,184.48	0.00		12,184.48	1,815.52
A-2301	AFFRANCHISSEMENT	7,000.00	1,851.86	1,851.86	0.00		1,851.86	5,148.14
		7,000.00	1,851.86	1,851.86	0.00		1,851.86	5,148.14
A-2302	TÉLÉCOMMUNICATIONS	8,000.00	7,619.86	7,619.86	0.00		7,619.86	380.14
		8,000.00	7,619.86	7,619.86	0.00		7,619.86	380.14

Budgetary Execution by Budget Line - Level 1 Commitment Information

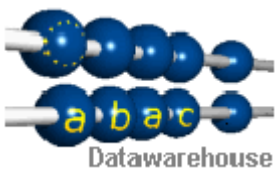
Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2303	CHARGES FINANCIÈRES	700.00				125.00	125.00	575.00
		700.00				125.00	125	575.00
A-2304	AUTRES DÉPENSES	4,000.00	2,570.08	2,570.08	0.00		2,570.08	1,429.92
		4,000.00	2,570.08	2,570.08	0.00		2,570.08	1,429.92
A-2305	FRAIS JURIDIQUES	33,000.00				32,601.28	32,601.28	398.72
		33,000.00				32,601.28	32,601.28	398.72
A-2310	TRADUCT ET INTERPRÉT	265,000.00				265,000.00	265,000.00	0.00
		265,000.00				265,000.00	265,000	0.00
A-2320	SUPPORT AUX ACTIVITÉ	165,600.00	130,681.00	130,681.00	0.00	18,318.00	148,999.00	16,601.00
		165,600.00	130,681.00	130,681.00	0.00	18,318.00	148,999	16,601.00
B3-000	MISSIONS PERSONNEL	165,000.00	158,648.07	158,648.07	0.00	500.00	159,148.07	5,851.93
		165,000.00	158,648.07	158,648.07	0.00	500.00	159,148.07	5,851.93
B3-020	RÉCEPTIONS ET REPRÉS	7,000.00	1,639.42	1,639.42	0.00		1,639.42	5,360.58
		7,000.00	1,639.42	1,639.42	0.00		1,639.42	5,360.58

Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

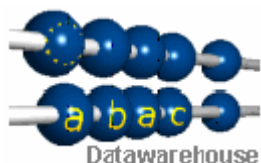
Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
B3-030	RÉUNIONS EXTERNES	81,000.00	66,209.60	66,209.60	0.00		66,209.60	14,790.40
		81,000.00	66,209.60	66,209.60	0.00		66,209.6	14,790.40
B3-040	RÉUNIONS INTERNES	27,000.00	3,101.64	3,101.64	0.00	23,757.60	26,859.24	140.76
		27,000.00	3,101.64	3,101.64	0.00	23,757.60	26,859.24	140.76
B3-200	FRAIS DE BIBLIOTHÈQU	4,550.00	4,131.40	4,131.40	0.00		4,131.40	418.60
		4,550.00	4,131.40	4,131.40	0.00		4,131.4	418.60
B3-201	ARCHIVAGE	18,450.00				18,401.00	18,401.00	49.00
		18,450.00				18,401.00	18,401	49.00
B3-210	PUBLICATIONS	199,000.00	61,341.12	61,341.12	0.00	134,966.90	196,308.02	2,691.98
		199,000.00	61,341.12	61,341.12	0.00	134,966.90	196,308.02	2,691.98
B3-300	ETUDES	25,300.00	2,800.00	2,800.00	0.00	22,500.00	25,300.00	0.00
		25,300.00	2,800.00	2,800.00	0.00	22,500.00	25,300	0.00
B3-400	FRAIS DIVERS	2,100.00	2,100.00	2,100.00	0.00		2,100.00	0.00
		2,100.00	2,100.00	2,100.00	0.00		2,100	0.00



Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
Total		10,905,441.00	8,307,762.68	8,307,762.68	0.00	1,933,538.74	10,241,301.42	664,139.58



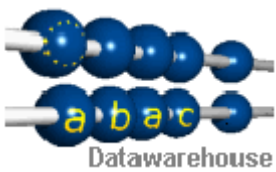
Budgetary_Execution_Details

Prompts (parameters) : Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Category	Standard Reports/Credit
Function	<p>This list gives the level of execution for the commitment and payment appropriations of the selected budget lines.</p> <p>The first tab gives an overview by budget item and fund source.</p> <p>The percentage of consumption is computed for commitments and payments. An alerter gives a warning for a commitment appropriation lower than 95 %.</p> <p>The second tab presents the amounts by detailed budget position (especially useful for administrative credits).</p> <p>A separate sheet gives the consumption of Level 1 commitments. Please note that the 'L1 accepted amount' gives the amount not yet consumed by L2 commitments at the beginning of the financial year. In ABAC WF, the L1 accepted amount gives you the total amount of that Level 1 commitment.</p> <p>Among the prompts, budget position requires the user to enter the budget line with dots (e.g. 21.010211.00); fund sources can be selected as required or without distinction using the [All] value.</p>
Version	[1.0.6]
Name	Budgetary_Execution_Details



4.2 Implementation of appropriations carried forward from 2016 to 2017



Budgetary Execution by Budget Line and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Credit Com Amount	Commitment				Payment		
			Commitment Accepted Amount (Euro)	% Commit	Balance (non committed Amount)	Com L1 Open Amount (Eur)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A01040	FRAIS DE MISSIONS	2,417.81	2,299.93	95.12 %	117.88	0.00	2,417.81	2,299.93	95.12 %
A01050	COURS	1,980.00	880.00	44.44 %	1,100.00	0.00	1,980.00	880.00	44.44 %
A01204	DROITS LIÉS FONCTION	7,919.90	7,919.63	100.00 %	0.27	0.00	7,919.90	7,919.63	100.00 %
A01404	STAGIAIRES	714.55	713.83	99.90 %	0.72	87.61	714.55	626.22	87.64 %
A01610	FRAIS DE RECRUTEMENT	426.28	288.14	67.59 %	138.14	0.00	426.28	288.14	67.59 %
A01612	FORMATION PROFES	106,053.47	95,128.76	89.70 %	10,924.71	0.00	106,053.47	95,128.76	89.70 %
A01632	RELATIONS SOCIALES	2,917.75	2,771.22	94.98 %	146.53	0.00	2,917.75	2,771.22	94.98 %
A02000	LOYER	60,533.56	51,016.46	84.28 %	9,517.10		60,533.56	51,016.46	84.28 %
A02100	ACHAT INFORMATIQUE	448,629.70	445,619.97	99.33 %	3,009.73	0.00	448,629.70	445,619.97	99.33 %
A02120	MOBILIER	39,117.98	39,117.98	100.00 %	0.00	0.00	39,117.98	39,117.98	100.00 %
A02160	MATÉRIEL DE TRANSPOR	15,414.30	9,945.66	64.52 %	5,468.64	0.00	15,414.30	9,945.66	64.52 %
A02300	FOUNITURES DE BUREAU	874.76	517.68	59.18 %	357.08	0.00	874.76	517.68	59.18 %
A02301	AFFRANCHISSEMENT	462.25	184.25	39.86 %	278.00	0.00	462.25	184.25	39.86 %
A02302	TÉLÉCOMMUNICATIONS	2,841.87	2,518.76	88.63 %	323.11	0.00	2,841.87	2,518.76	88.63 %
A02303	CHARGES FINANCIÈRES	258.80	7.50	2.90 %	251.30	0.00	258.80	7.50	2.90 %
A02304	AUTRES DÉPENSES	790.63	734.48	92.90 %	56.15	0.00	790.63	734.48	92.90 %
A02305	FRAIS JURIDIQUES	14,000.00	13,000.00	92.86 %	1,000.00		14,000.00	13,000.00	92.86 %
A02310	TRADUCT ET INTERPRÉT	49,692.41	47,939.45	96.47 %	1,752.96		49,692.41	47,939.45	96.47 %
A02320	SUPPORT AUX ACTIVITÉ	6,000.00	6,000.00	100.00 %	0.00	0.00	6,000.00	6,000.00	100.00 %

Budgetary Execution by Budget Line and Fund Source

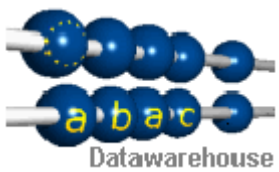
Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment					Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	% Commit	Balance (non committed Amout)	Com L1 Open Amount (Eur)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
B03000	MISSIONS PERSONNEL	50,946.78	34,845.30	68.40 %	16,101.48	0.00	50,946.78	34,845.30	68.40 %
B03020	RÉCEPTIONS ET REPRÉS	242.50	240.00	98.97 %	2.50	0.00	242.50	240.00	98.97 %
B03030	RÉUNIONS EXTERNES	34,710.88	26,870.18	77.41 %	7,840.70	0.00	34,710.88	26,870.18	77.41 %
B03040	RÉUNIONS INTERNES	23,733.29	21,255.29	89.56 %	2,478.00	0.00	23,733.29	21,255.29	89.56 %
B03200	FRAIS DE BIBLIOTHÈQU	590.73	291.00	49.26 %	299.73	0.00	590.73	291.00	49.26 %
B03201	ARCHIVAGE	10,800.00	10,725.00	99.31 %	75.00		10,800.00	10,725.00	99.31 %
B03210	PUBLICATIONS	113,215.21	112,477.67	99.35 %	737.54	0.00	113,215.21	112,477.67	99.35 %
B03300	ETUDES	17,500.00	17,306.00	98.89 %	194.00		17,500.00	17,306.00	98.89 %
		1,012,785.41	950,614.14	93.86 %	62,171.27	87.61	1,012,785.41	950,526.53	93.85 %

Budgetary Execution by Budget Position and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A01040	FRAIS DE MISSIONS	2,417.81	2,299.93		2,417.81	2,299.93	0.00
		2,417.81	2,299.93	0.00	2,417.81	2,299.93	0.00
A01050	COURS	1,980.00	880.00		1,980.00	880.00	0.00
		1,980.00	880.00	0.00	1,980.00	880.00	0.00
A01204	DROITS LIÉS FONCTION	7,919.90	7,919.63		7,919.90	7,919.63	0.00
		7,919.90	7,919.63	0.00	7,919.90	7,919.63	0.00
A01404	STAGIAIRES	714.55	713.83		714.55	626.22	0.00
		714.55	713.83	0.00	714.55	626.22	0.00
A01610	FRAIS DE RECRUTEMENT	426.28	288.14		426.28	288.14	0.00
		426.28	288.14	0.00	426.28	288.14	0.00
A01612	FORMATION PROFES	106,053.47	95,128.76		106,053.47	95,128.76	0.00
		106,053.47	95,128.76	0.00	106,053.47	95,128.76	0.00
A01632	RELATIONS SOCIALES	2,917.75	2,771.22		2,917.75	2,771.22	0.00
		2,917.75	2,771.22	0.00	2,917.75	2,771.22	0.00
A02000	LOYER	60,533.56	51,016.46		60,533.56	51,016.46	0.00
		60,533.56	51,016.46	0.00	60,533.56	51,016.46	0.00



Budgetary Execution by Budget Position and Fund Source

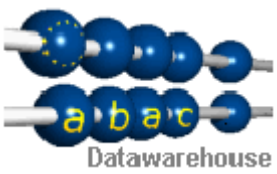
Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A02100	ACHAT INFORMATIQUE	448,629.70	445,619.97		448,629.70	445,619.97	0.00
		448,629.70	445,619.97	0.00	448,629.70	445,619.97	0.00
A02120	MOBILIER	39,117.98	39,117.98		39,117.98	39,117.98	0.00
		39,117.98	39,117.98	0.00	39,117.98	39,117.98	0.00
A02160	MATÉRIEL DE TRANSPOR	15,414.30	9,945.66		15,414.30	9,945.66	0.00
		15,414.30	9,945.66	0.00	15,414.30	9,945.66	0.00
A02300	FOUNITURES DE BUREAU	874.76	517.68		874.76	517.68	0.00
		874.76	517.68	0.00	874.76	517.68	0.00
A02301	AFFRANCHISSEMENT	462.25	184.25		462.25	184.25	0.00
		462.25	184.25	0.00	462.25	184.25	0.00
A02302	TÉLÉCOMMUNICATIONS	2,841.87	2,518.76		2,841.87	2,518.76	0.00
		2,841.87	2,518.76	0.00	2,841.87	2,518.76	0.00
A02303	CHARGES FINANCIÈRES	258.80	7.50		258.80	7.50	0.00
		258.80	7.50	0.00	258.80	7.50	0.00
A02304	AUTRES DÉPENSES	790.63	734.48		790.63	734.48	0.00
		790.63	734.48	0.00	790.63	734.48	0.00
A02305	FRAIS JURIDIQUES	14,000.00	13,000.00		14,000.00	13,000.00	0.00
		14,000.00	13,000.00	0.00	14,000.00	13,000.00	0.00

Budgetary Execution by Budget Position and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

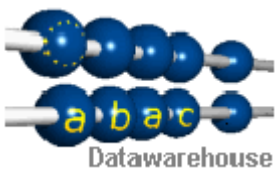
Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A02310	TRADUCT ET INTERPRÉT	49,692.41	47,939.45		49,692.41	47,939.45	0.00
		49,692.41	47,939.45	0.00	49,692.41	47,939.45	0.00
A02320	SUPPORT AUX ACTIVITÉ	6,000.00	6,000.00		6,000.00	6,000.00	0.00
		6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.00
B03000	MISSIONS PERSONNEL	50,946.78	34,845.30		50,946.78	34,845.30	0.00
		50,946.78	34,845.30	0.00	50,946.78	34,845.30	0.00
B03020	RÉCEPTIONS ET REPRÉS	242.50	240.00		242.50	240.00	0.00
		242.50	240.00	0.00	242.50	240.00	0.00
B03030	RÉUNIONS EXTERNES	34,710.88	26,870.18		34,710.88	26,870.18	0.00
		34,710.88	26,870.18	0.00	34,710.88	26,870.18	0.00
B03040	RÉUNIONS INTERNES	23,733.29	21,255.29		23,733.29	21,255.29	0.00
		23,733.29	21,255.29	0.00	23,733.29	21,255.29	0.00
B03200	FRAIS DE BIBLIOTHÈQU	590.73	291.00		590.73	291.00	0.00
		590.73	291.00	0.00	590.73	291.00	0.00
B03201	ARCHIVAGE	10,800.00	10,725.00		10,800.00	10,725.00	0.00
		10,800.00	10,725.00	0.00	10,800.00	10,725.00	0.00
B03210	PUBLICATIONS	113,215.21	112,477.67		113,215.21	112,477.67	0.00
		113,215.21	112,477.67	0.00	113,215.21	112,477.67	0.00



Budgetary Execution by Budget Position and Fund Source

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
B03300	ETUDES	17,500.00	17,306.00		17,500.00	17,306.00	0.00
		17,500.00	17,306.00	0.00	17,500.00	17,306.00	0.00
Total		1,012,785.41	950,614.14	0.00	1,012,785.41	950,526.53	0.00



Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-1040	FRAIS DE MISSIONS	2,417.81	2,299.93	2,299.93	0.00		2,299.93	117.88
		2,417.81	2,299.93	2,299.93	0.00		2,299.93	117.88
A-1050	COURS	1,980.00	880.00	880.00	0.00		880.00	1,100.00
		1,980.00	880.00	880.00	0.00		880	1,100.00
A-1204	DROITS LIÉS FONCTION	7,919.90	7,919.63	7,919.63	0.00		7,919.63	0.27
		7,919.90	7,919.63	7,919.63	0.00		7,919.63	0.27
A-1404	STAGIAIRES	714.55	713.83	626.22	87.61		713.83	0.72
		714.55	713.83	626.22	87.61		713.83	0.72
A-1610	FRAIS DE RECRUTEMENT	426.28	288.14	288.14	0.00		288.14	138.14
		426.28	288.14	288.14	0.00		288.14	138.14
A-1612	FORMATION PROFES	106,053.47	95,128.76	95,128.76	0.00		95,128.76	10,924.71
		106,053.47	95,128.76	95,128.76	0.00		95,128.76	10,924.71
A-1632	RELATIONS SOCIALES	2,917.75	448.47	448.47	0.00	2,322.75	2,771.22	146.53
		2,917.75	448.47	448.47	0.00	2,322.75	2,771.22	146.53

Budgetary Execution by Budget Line - Level 1 Commitment Information

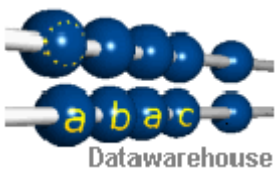
Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2000	LOYER	60,533.56				51,016.46	51,016.46	9,517.10
		60,533.56				51,016.46	51,016.46	9,517.10
A-2100	ACHAT INFORMATIQUE	448,629.70	19,276.36	19,276.36	0.00	426,343.61	445,619.97	3,009.73
		448,629.70	19,276.36	19,276.36	0.00	426,343.61	445,619.97	3,009.73
A-2120	MOBILIER	39,117.98	39,117.98	39,117.98	0.00		39,117.98	0.00
		39,117.98	39,117.98	39,117.98	0.00		39,117.98	0.00
A-2160	MATÉRIEL DE TRANSPOR	15,414.30	9,945.66	9,945.66	0.00		9,945.66	5,468.64
		15,414.30	9,945.66	9,945.66	0.00		9,945.66	5,468.64
A-2300	FOUNITURES DE BUREAU	874.76	517.68	517.68	0.00		517.68	357.08
		874.76	517.68	517.68	0.00		517.68	357.08
A-2301	AFFRANCHISSEMENT	462.25	184.25	184.25	0.00		184.25	278.00
		462.25	184.25	184.25	0.00		184.25	278.00
A-2302	TÉLÉCOMMUNICATIONS	2,841.87	2,518.76	2,518.76	0.00		2,518.76	323.11
		2,841.87	2,518.76	2,518.76	0.00		2,518.76	323.11

Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

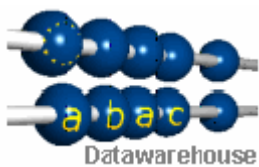
Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2303	CHARGES FINANCIÈRES	258.80	7.50	7.50	0.00		7.50	251.30
		258.80	7.50	7.50	0.00		7.5	251.30
A-2304	AUTRES DÉPENSES	790.63	734.48	734.48	0.00		734.48	56.15
		790.63	734.48	734.48	0.00		734.48	56.15
A-2305	FRAIS JURIDIQUES	14,000.00				13,000.00	13,000.00	1,000.00
		14,000.00				13,000.00	13,000	1,000.00
A-2310	TRADUCT ET INTERPRÉT	49,692.41				47,939.45	47,939.45	1,752.96
		49,692.41				47,939.45	47,939.45	1,752.96
A-2320	SUPPORT AUX ACTIVITÉ	6,000.00	6,000.00	6,000.00	0.00		6,000.00	0.00
		6,000.00	6,000.00	6,000.00	0.00		6,000	0.00
B3-000	MISSIONS PERSONNEL	50,946.78	34,845.30	34,845.30	0.00		34,845.30	16,101.48
		50,946.78	34,845.30	34,845.30	0.00		34,845.3	16,101.48
B3-020	RÉCEPTIONS ET REPRÉS	242.50	240.00	240.00	0.00		240.00	2.50
		242.50	240.00	240.00	0.00		240	2.50



Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
B3-030	RÉUNIONS EXTERNES	34,710.88	26,870.18	26,870.18	0.00		26,870.18	7,840.70
		34,710.88	26,870.18	26,870.18	0.00		26,870.18	7,840.70
B3-040	RÉUNIONS INTERNES	23,733.29	21,255.29	21,255.29	0.00		21,255.29	2,478.00
		23,733.29	21,255.29	21,255.29	0.00		21,255.29	2,478.00
B3-200	FRAIS DE BIBLIOTHÈQU	590.73	291.00	291.00	0.00		291.00	299.73
		590.73	291.00	291.00	0.00		291	299.73
B3-201	ARCHIVAGE	10,800.00				10,725.00	10,725.00	75.00
		10,800.00				10,725.00	10,725	75.00
B3-210	PUBLICATIONS	113,215.21	97,092.67	97,092.67	0.00	15,385.00	112,477.67	737.54
		113,215.21	97,092.67	97,092.67	0.00	15,385.00	112,477.67	737.54
B3-300	ETUDES	17,500.00				17,306.00	17,306.00	194.00
		17,500.00				17,306.00	17,306	194.00
Total		1,012,785.41	366,575.87	366,488.26	87.61	584,038.27	950,614.14	62,171.27



Budgetary_Execution_Details

Prompts (parameters) : Budget Year: 2017 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Category	Standard Reports/Credit
Function	<p>This list gives the level of execution for the commitment and payment appropriations of the selected budget lines.</p> <p>The first tab gives an overview by budget item and fund source.</p> <p>The percentage of consumption is computed for commitments and payments. An alerter gives a warning for a commitment appropriation lower than 95 %.</p> <p>The second tab presents the amounts by detailed budget position (especially useful for administrative credits).</p> <p>A separate sheet gives the consumption of Level 1 commitments. Please note that the 'L1 accepted amount' gives the amount not yet consumed by L2 commitments at the beginning of the financial year. In ABAC WF, the L1 accepted amount gives you the total amount of that Level 1 commitment.</p> <p>Among the prompts, budget position requires the user to enter the budget line with dots (e.g. 21.010211.00); fund sources can be selected as required or without distinction using the [All] value.</p>
Version	[1.0.6]
Name	Budgetary_Execution_Details



4.3 Revenue 2017



Appropriation(s) list

Local Key	Comm.Credits	Comm.Cons.	Comm.Credits Avail.	Pay.Credits	Pay.Cons.	Pay.Credits Avail.	Inc. Cons.	Description
OMBU-I2017-%-IC1-OMBUDSMAN								RECETTES OMBU 2014
OMBU-I2017-04-IC1-OMBUDSMAN								RECETTES PERSONNEL
OMBU-I2017-040-IC1-OMBUDSMAN								TAXES ET RETENUES DI
OMBU-I2017-0400-IC1-OMBUDSMAN								IMPÔTS
OMBU-I2017-04000-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-506 597.05	IMPÔTS
OMBU-I2017-0404-IC1-OMBUDSMAN								PRÉLÈVEMENT SPÉCIAL
OMBU-I2017-04040-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-95 034.83	PRÉLÈVEMENT SPÉCIAL
OMBU-I2017-041-IC1-OMBUDSMAN								CONTRIB PENSIONS
OMBU-I2017-0410-IC1-OMBUDSMAN								CONTRIB PENSIONS
OMBU-I2017-04100-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-509 610.84	CONTRIB PENSIONS
OMBU-I2017-0411-IC1-OMBUDSMAN								TRANSFERTS RACHAT PE
OMBU-I2017-04110-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TRANSFERTS RACHAT PE
OMBU-I2017-0412-IC1-OMBUDSMAN								CONTRIB AGENTS CCP P
OMBU-I2017-04120-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CONTRIB AGENTS CCP P

Local Key	Comm.Credits	Comm.Cons.	Comm.Credits Avail.	Pay.Credits	Pay.Cons.	Pay.Credits Avail.	Inc. Cons.	Description
OMBU-I2017-06-IC1-OMBUDSMAN								CONTRIB ET RESTITUTI
OMBU-I2017-066-IC1-OMBUDSMAN								AUTRES CONTRIB ET RE
OMBU-I2017-0660-IC1-OMBUDSMAN								AUTRES CONTRIB ET RE
OMBU-I2017-06600-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES AFFECTÉES
OMBU-I2017-09-IC1-OMBUDSMAN								RECETTES DIVERSES
OMBU-I2017-090-IC1-OMBUDSMAN								RECETTES DIVERSES
OMBU-I2017-0900-IC1-OMBUDSMAN								RECETTES DIVERSES
OMBU-I2017-09000-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	372.56	RECETTES DIVERSES



European Ombudsman

The Accounting Officer

Accounting officer's certification of the final annual accounts 2017

Brussels, **14 June 2018**

The annual accounts of the European Ombudsman for the year 2017 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer, and the principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Ombudsman 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 Ombudsman'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 Ombudsman.

Véronique Vandaele