

EUROPEAN EXTERNAL ACTION SERVICE



EUROPEAN EXTERNAL ACTION SERVICE

Secretary General of the EEAS

Annual report on Budgetary and Financial management European External Action Service Section X Year 2018

This report is prepared in accordance with Art.249 of the Financial Regulation.

1. THE EEAS

1.1 Introduction

The European External Action Service (EEAS or SEAE) was established following the entry into force of the Treaty of Lisbon by the Council Decision 2010/427/EU of 26 July 2010.

The EEAS is under the authority of the High Representative for Foreign Affairs and Security Policy (HR) who is also Vice-President of the European Commission (VP).

The EEAS is unique compared to other EU institutions as it has been formed by the merging of the staff belonging to the former external relation departments of the Council and of the European Commission, to which have been integrated diplomats of the Member States.

The EEAS is an Institution within the meaning of Art.1 of the Financial Regulation and has its own administrative budget in Section X of the General Budget of the Union.

The EEAS is responsible for the financial management of the administrative expenditure of its Headquarters in Brussels and the network of 140 Union Delegations/offices (see list of delegations in annex 1) and relevant staff.

In addition, the EEAS has also been given the responsibility for the administrative management of the Commission staff in the Union Delegations through a series of Service Level Arrangements.

The EEAS was created by transferring important numbers of staff from two already existing Institutions. At the same time Council Decision 2010/427/EU provided that, when the EEAS reached its full capacity, staff from Member States should represent at least one third of all EEAS staff at AD level; likewise, permanent officials of the Union should represent at least 60% of all EEAS staff at AD level. The incorporation of staff from different institutions and the Member States, all with different corporate backgrounds, was one of the major challenges which the administration of the EEAS has been faced with.

At the end of 2018 the population of Member States diplomats in the total administrator (AD) population amounted to **33,76%**.

1.2 Management environment of the EEAS

The creation of the EEAS was accompanied by the design of financial systems which included the adoption of the Institution's own internal rules for budget implementation, the appointment of an Accounting Officer for the EEAS and the adoption of Charters setting out the obligations and rights of the Authorising Officer, Accounting Officer, sub-delegated authorising officers and imprest account holders.

The general budgetary and financial framework is adapted to the special environment of an organisation with a network of Delegations spread throughout the world and, at the same time, satisfying the stringent requirements of the Union's financial regulations.

The Decision on the Internal Rules for Budget Implementation adopted on the 2nd December 2015 (ADMIN (2015) 40) remained in application for a part of year 2018.

This decision was amended twice (on 22nd October 2018 ADMIN (25) 2018 and on the 21st December 2018 ADMIN (2018) 37) in order to take into consideration the changes of the new Financial Regulation.

On the basis of a consolidated disposition of our Internal Rules the Secretary General of the EEAS acts as Authorising Officer by Delegation for the Institution and the Director General for Budget and Administration has the role of Principal sub-delegated authorising officer.

The administrative setup of the EEAS, which did not include a proportional transfer of the central support services administrative functions, created a need for the EEAS to enter into a series of Service Level Arrangements (SLAs) with the Commission and the General Secretariat of the Council. A large number of administrative tasks are therefore carried out on behalf of the EEAS by those Institutions, and in particular the European Commission.

The creation of the EEAS also meant that the staff in Union Delegations which formerly belonged to just one institution (the Commission), is now divided between the EEAS and the Commission.

Under the terms of last version of the Financial Regulation the Head of Delegation has the possibility to act as sub-delegated authorising officer for the operational expenditure (Budget of the European Commission) and the Deputy Heads of Delegation has the right to intervene as AOSD for the same expenditures when the relevant Head of Delegation is absent.

In relation to the administrative expenditures in Delegations (Budget of the EEAS) only the Head of Delegation and other members of the EEAS staff may act as sub-delegated authorising officers for the administrative expenditure of the EEAS, nevertheless in special cases and in order to ensure the continuity of the administration staff of the European Commission can act as AOSD on the administrative expenditure of the EEAS.

The EEAS, since its creation, has advocated a more flexible approach to the question of the agents authorised to intervene in the financial workflows of the EU Institutions in Delegations, in order to ensure full business continuity and to maximise the efficient use of the human resources available in delegations. Amendments in this sense have been obtained in the new Financial Regulation (in particular the new dispositions in Art.60(2) and in Art.60(3).

Apart from its own Budget (Section X of the General Budget of the Union) and considering its responsibility also for the administrative management of the Commission staff in the Delegations, the Commission provides the EEAS with the budgetary resources required to finance the administrative expenditure related to Commission staff which is paid locally by the delegations.

Since the Commission staff are financed by a large number of different budget lines depending on geographical location and on associated development instruments, the EEAS has put in place complex budgetary implementation and reporting structures for the administrative expenditure of the delegations.

Moreover, an important part of the budget implemented by the EEAS is committed and spent in the EU Delegations under contracts subject to local legislation and, very often, in currencies other than the Euro. This means that the EEAS as an organisation operating in about 140 countries around the world is highly exposed to the fluctuation of exchange rates between currencies.

2. BUDGETARY AND FINANCIAL REPORT OF THE EEAS - 2018

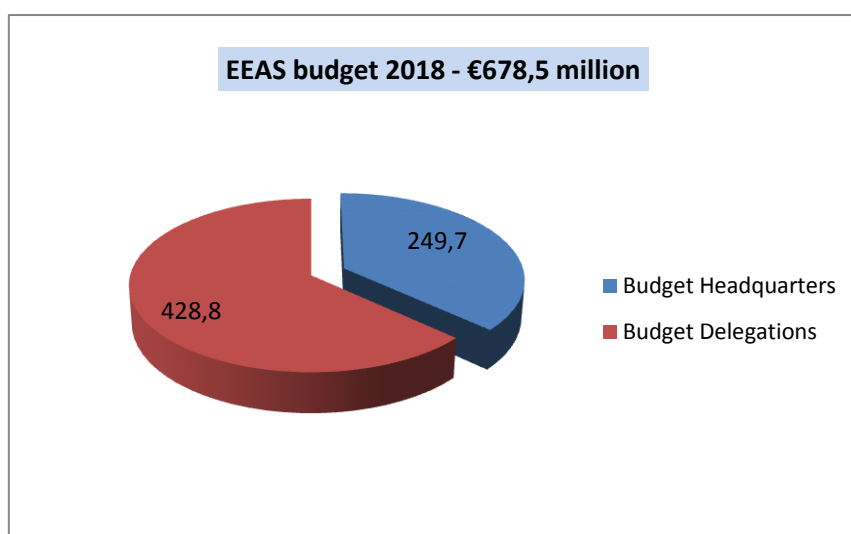
2.1 The Budget for year 2018

The initial budget for 2018 approved by Budget Authority was **678,5 M€**, representing an increase of **2,8%** compared to 2017.

This amount included notably a reinforcement of the HQ Divisions managing security and infrastructure, the introduction of a stipend for trainees in Delegations and amounts necessary to open a delegation in Mongolia.

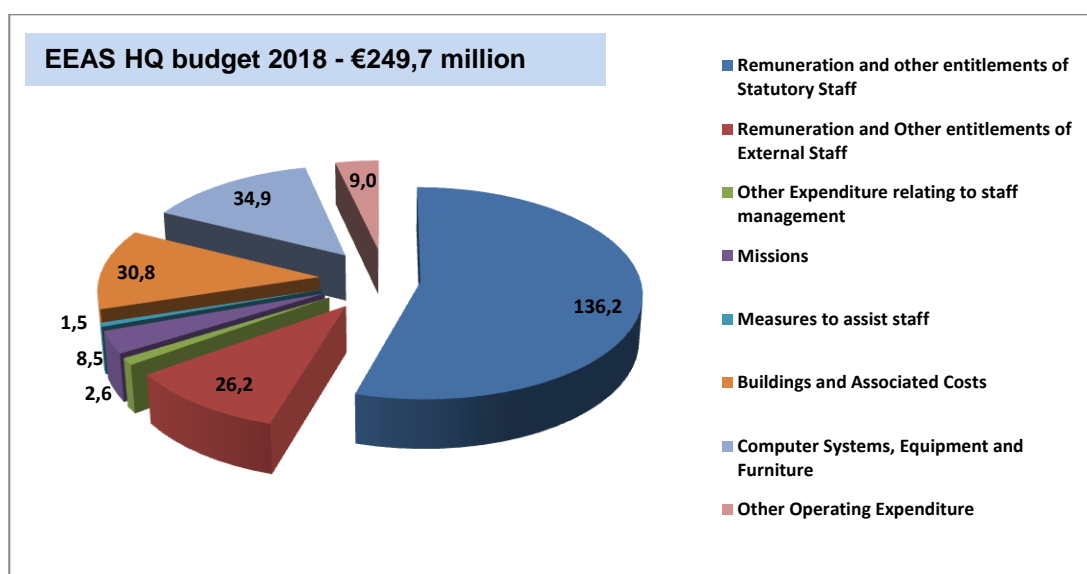
No supplementary appropriations were obtained during the year and the total voted budget for 2018 therefore amounted to 678,5 M€.

The budget was split between Headquarters and Delegations as follows:

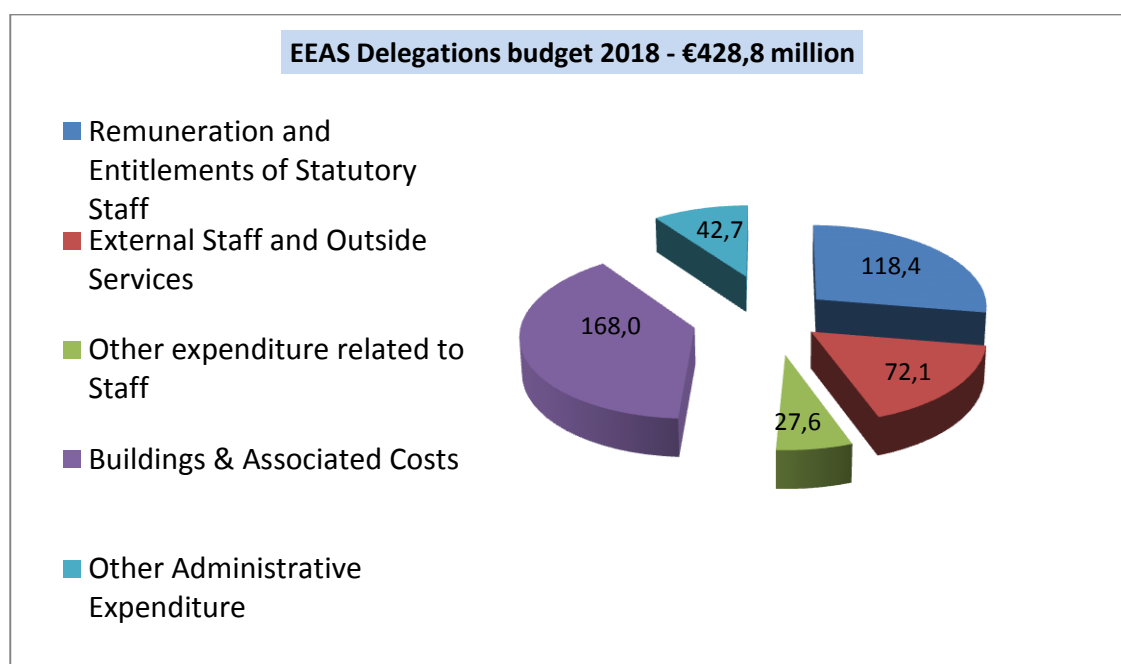


At Headquarters 65,5% of the budget (162,4 M€) was allocated to the payment of salaries and other entitlements of statutory and external staff.

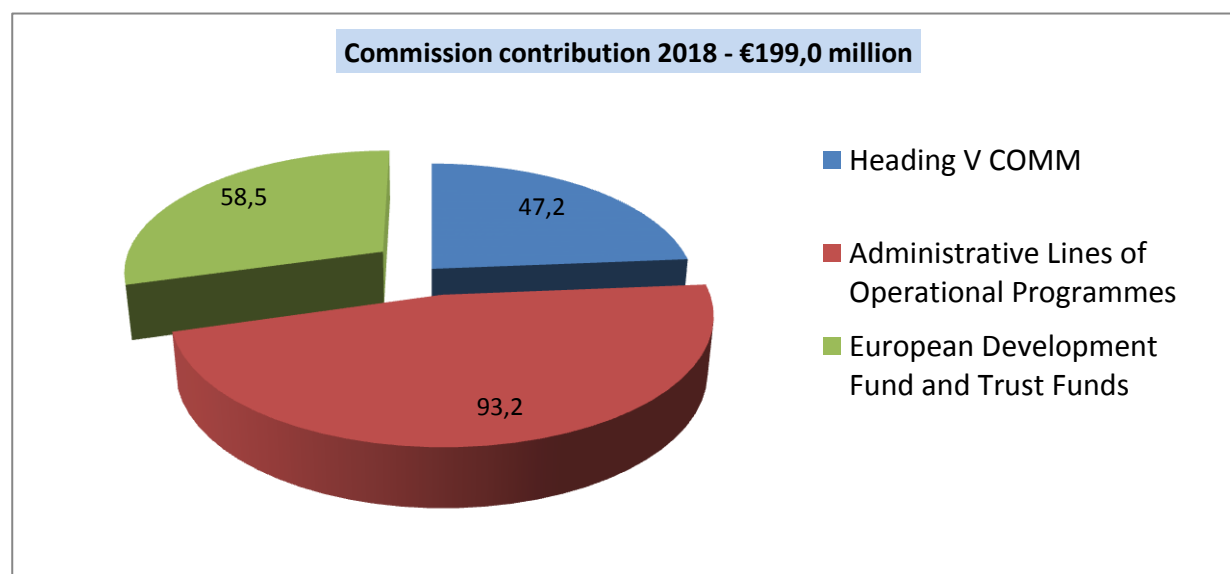
Other significant costs in the budget at Headquarters relate to buildings and associated costs (12% or 30,8 M€) and computer systems (including classified information systems), equipment and furniture with 14% or 34,9 M€:



The delegation's initial budget of 428,8 M€ was divided between 118,4 M€ (27,6%) for remuneration and entitlements of statutory staff, 72,1 M€ (16,8%) for external staff and outside services, 27,6 M€ (6,4%) for other expenditure related to staff, 168,0 M€ (39,2%) for buildings and associated costs and 42,7 M€ (10,0%) for other administrative expenditure.



In addition to the EEAS's own budget, a contribution of 196,4 M€ (excluding assigned revenues) was also received from the Commission to cover the administrative costs of Commission staff working in Union delegations. This was split between the Commission's Heading V, the administrative lines of operational programmes (ex-BA lines) and the European Development Fund as follows:



Management of the budget continues to be a challenging exercise, particularly in relation to the delegations where, in addition to the EEAS budget we also manage contributions from the Commission on 34 different budget lines relating to the administrative costs of Commission staff in delegations.

This is however unavoidable as the staff in question are managing various development programmes and must be financed by the respective budget lines in order to respect the principle of budgetary specificity. 2018 was the third year where the common overhead costs of all 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.

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 2 occasions in accordance with Article 25 of the Financial Regulation and did at no occasion raise any objections. There were also a total of four **autonomous transfers**.

In absolute terms, the value of all transfers made within the EEAS administrative budget amounted to 30,8 M€, of which the without comparison largest amount concerned the financing of the purchase of a building in Washington. The transfers reduced the EEAS HQ budget by 10,7 M€ and increased the delegation budget by the corresponding amount.

No significant difficulties were encountered with the implementation of the Commission's contribution to the direct costs of its staff in delegations.

The final budget for EEAS HQ amounted to **238,9 M€**. The execution in commitments at 31/12/2018 amounted to **238,7 M€ or 99,93%** and in payments to **208,1 M€ or 87,1%**.

The final EEAS budget for the delegations was **439,6 M€**. The execution in commitments at 31/12/2017 was **439,2 M€ or 99,92 %** and in payments to **367,4 M€ or 83,6%**.

Overall, the EEAS budget of **678,5 M€** for 2018 has been executed at 31/12/2017 to **99,9 % in commitments and 84,8% in payments**.

The rate of execution in payments will increase with payments made in 2019 on commitments carried over.

During 2018, as a result of the simplification exercise mentioned above, assigned revenues carried over from 2017 (C5) of 37,1 M€ were also available on EEAS budget lines. At 31/12/2018 commitments of 37,1 M€ (99,94%) had been made and payments amounted to 23,9 M€ (64.6%). The rate of execution in payments will increase with payments made in 2019 on commitments carried over.

Furthermore, assigned revenues received during 2018 (C4) generated an additional 52,1 M€ in appropriations on EEAS budget lines.

These revenues came principally from the EDF which, for the second time paid a standard amount 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, 17 M€ (33%) was committed (for the purpose of financing the aforementioned purchase in Washington) and nothing paid in 2018. The uncommitted remainder is carried over to 2019 (C5 funds source).

No appropriations were carried over to 2018 in accordance with Article 13(2)(a) of the Financial Regulation.

As far as the EEAS budget for 2017 is concerned, payments on commitments carried over to 2018 amounted to 82,7 M€. This brought total expenditure on the **2017 budget to 678,7 M€ 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 from the European Commission, excluding EDF, was **140,4 M€, to which comes assigned revenue of 1,3 M€.** At 31/12/2018 **execution in commitments on Heading V and other lines was 138,4 M€ (98%) and in payments 125,2 M€ (89%).**

A contribution of 58,5 M€ was also received from the EDF and the Trust Funds. Additional carry-overs and appropriations released from decommitments brought the total amount to 70,1 M€ (including also assigned revenues of the financial year). **At 31/12/2018 execution in commitments was 51,0 M€ (73%) and in payments 48,0M€ (68,0%).**

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 2019 on commitments carried over.

During 2018, assigned revenues carried over from 2017 (C5) of **3,1 M€** were also available on Commission budget lines (Heading V and other lines). At 31/12/2018, **commitments of 3,1 M€ (100%)** had been made and **payments** amounted to **3,1 M€ (99%).** The rate of execution in payments may increase very marginally with payments made in 2019 on commitments carried over.

Globally during year 2018 the EEAS **committed 924,78 M€** (representing 94% of the available budget of the year):

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	1 1	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	126,58	126,47	99,91 %
	1 2	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	27,02	25,15	93,08 %
	1 3	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	2,51	2,48	98,99 %
	1 4	MISSIONS	9,05	8,69	96,05 %
	1 5	MEASURES TO ASSIST STAFF	1,80	1,78	98,96 %
Total Title 1			166,96	164,57	98,57%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	2 0	BUILDINGS AND ASSOCIATED COSTS	34,23	32,72	95,60 %
	2 1	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	36,04	35,65	98,93 %
	2 2	STRATEGIC COMMUNICATION CAPACITY	9,02	8,91	98,85 %
Total Title 2			79,28	77,29	97,48%
Title 3 DELEGATIONS					
3	3 0	DELEGATIONS	737,80	682,92	92,56 %
Total Title 3			737,80	682,92	92,56%
Total EEAS			984,03	924,78	93,98 %

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

During the same year the total **execution in payments was 870.47 M€** (representing 80% of the available payment appropriations).

The rate of execution in payments will increase with the payments to be executed in 2019 on credits carried forward from 2018 to 2019 according to the Financial Regulation's rules.

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)					
Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	1 1	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	126,58	126,47	99,91 %
	1 2	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	27,67	24,58	88,85 %
	1 3	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	3,50	2,50	71,56 %
	1 4	MISSIONS	10,39	7,30	70,30 %
	1 5	MEASURES TO ASSIST STAFF	2,22	2,04	91,95 %
Total Title 1			170,35	162,90	95,63%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	2 0	BUILDINGS AND ASSOCIATED COSTS	35,85	30,26	84,41 %
	2 1	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	57,69	35,64	61,78 %
	2 2	STRATEGIC COMMUNICATION CAPACITY	10,51	7,56	71,96 %
Total Title 2			104,05	73,46	70,61%
Title 3 DELEGATIONS					
3	3 0	DELEGATIONS	815,63	634,12	77,75 %
Total Title 3			815,63	634,12	77,75%
	Total EEAS		1.090,03	870,47	79,86 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

2.2 Issues for the implementation of the Budget of the EEAS

Complexity in budget sources

The number of budget lines used to finance the operations related to Commission staff in the Delegations (34 different lines originating in various Headings of the Commission budget, plus the EDF Funds) increases the complexity of budget management.

Exposure to exchange rate fluctuations and local inflation

The EEAS, as an organisation operating all over the world, is highly exposed to the fluctuation of exchange rates between currencies. Variations in the value of the Euro and large increases in infrastructure costs due to market conditions, make budget, management and planning for the Delegations extremely difficult.

Exposure to international crisis and security situation

Managing a network of 140 Delegations exposes the Institution to crisis situations (terrorism threats, civil unrests, etc...) which can have a heavy budgetary impact in terms of security and evacuation costs. Those costs are difficult to predict and quantify at the time of the annual budget preparation.

Difficulties linked to the legal framework

Finally the obligation to comply with the legal framework (in particular with the rules of the Financial Regulation) for the administrative operations implemented outside the Union is often a very challenging task. In particular our Delegations are experiencing difficulties for the small procurement operations and for the application of the Procurement Directive outside Europe. The EEAS has always been eager to simplification of the rules and will request in the framework of a future revision of the Financial Regulation some changes in order to possibly align the administrative operations of our Delegations to the similar rules in application in the Diplomatic Services of our Members States.

2.3 Preparation for Budget 2019

The **budget for 2019** was adopted by the Budget Authority after the initial conciliation failure and a second draft budget being introduced by the Commission. The statement of estimates foresaw a global amount of 693.7 M€ and was integrated without changes by the Commission in the draft budget. The amount represented an increase of 2.2% compared to the 678.5 M€ of the 2018 budget. However, the finally adopted budget amounts to 694.8M€, as the draft budget was changed by a parliament amendment to reinforce the Strategic Communications by 1.2 M€ and a reduction of 41 k€ due to a lower than forecast salary adjustment in 2018.

The draft budget was also the subject of a budget neutral amending letter which reallocated 5.2 M€ within the existing proposal.

The budget includes notably:

- The amounts necessary to finance the new delegation in London, maintain the EU presence in Belfast and a new HQ Division for the UK.
- A reinforcement of security in delegations through three additional Regional Security Officers, additional security installations and a renewal of the fleet of armoured vehicles.
- The additional costs for a reinforcement of the delegation network by 20 officials, to be transferred from Headquarters.

- Resources to open two new Delegations in Kuwait and Turkmenistan, and ensure a permanent presence in The Hague.
- Additional amounts for the new premises on Belliard 100.
- A modest reinforcement of the mission and representation budget.
- An increase to the stipend amount for trainees in Delegations, raising the full-time number from 100 to 141.
- Financing of the Information Management Strategy by 500 k€.
- Information and communication were reinforced on the EEAS' side of the budget, as follows:
 - On the initiative of the European Parliament, the budget item 2214 - *Strategic Communication Capacity* in Headquarters was increased by 1,2 M€, up from 800 k€ in 2018.
 - A reinforcement of the Strategic Communication resources in Delegations, mainly in the Western Balkans: 6 FTEs.
- Additional staff resources were granted to different entities, notably:
 - 7 co-funded national experts for the Military Planning and Conduct Capability (MPCC).
 - 7 military advisors to be deployed in priority Delegations.
 - 7 FTEs to reinforce the CSDP department (MFF/PESCO).
 - 6 contract agents to replace the same number of non-military national experts in HQ, in line with the concerns expressed by Parliament in the 2017 budget procedure.
 - 5 FTEs to reinforce the EUMS Intelligence Directorate.
 - 4 FTEs to strengthen the counter-terrorism expert network in Delegations.
 - 4 FTEs to man the PESCO secretariat in the EUMS department.
 - 3 additional ENDS in the framework of the take-over of tasks for EULEX Kosovo, and the upgrade of 3 existing SNEs from free to co-financed status.

However, in spite of this rather extensive list, it needs to be strongly underlined that all additional staff resources, which sum up to 121 FTEs in total⁽¹⁾, were granted exclusively to manage additional tasks with which the EEAS has been charged by the legislator. In no case did the Budget Authority accept to reinforce the Service without such reasons.

⁽¹⁾ This figure includes an increase of 11 contract agents to realise the recently adopted Action Plan on Disinformation. This increase, though not formally part of the 2019 budget procedure, is provided for the sake of completeness.

The overall increase has been limited by reductions introduced in our budget calculations both from assigned revenues carried over from 2017 (11 M€) and from the assigned revenues estimated to be received during 2018 (32.8 M€). In addition, the statement of estimates contained a reduction of 10.7 M€ due to expected gains from the appreciating euro exchange rate.

It should however be noted that the euro thereafter weakened from this high point and the 2019 budget is therefore currently under-budgeted.

2.4 The accounting function and information

The EEAS, as an independent institution according to the Financial Regulation, is responsible for the preparation of its own accounts which are the subject of the discharge procedure.

It is worth noting in this respect that the EEAS has not been granted, on its creation, the resources to deal with the tasks of the accountant (treasury management, preparation of general accounts, etc.) and therefore, to benefit from economies of scale and the experience and resources already existing with the Commission, the Accountant of the Commission is also the Accountant of the EEAS and the bulk of the accounting functions of the EEAS are de facto implemented by the services of the Accountant (DG BUDG).

The EEAS nevertheless has increased its accounting capacity by transferring a part of the clearing process from DG BUDG to the EEAS. In effect the clearing of several suspense accounts in SAP for the delegations has been directly assumed by the team of EEAS. This brought new requirements in terms of internal organisation and also the collaboration with the delegations.

During year 2018 efforts were maintained to control the balance and number of outstanding open entries on the suspense accounts, used in particular by the delegations. The procedure for a monthly automatic clearing of the open HB entries improves the efficiency for clearance of entries in these accounts. Thanks to efforts deployed, in coordination with the delegations and DG BUDG for the clearance of the HB accounts, it was possible to maintain the number of open items at a very good level in line with the situation of the past two years. In effect the statistics show an overall **36.438** open transactions, of which only **6.007** are overdue.

It is emphasised that the use of suspense accounts in the delegations is necessary due to the nature of certain transactions which are undertaken, in particular the retention of local taxes and social security from local staff for subsequent payment to the local authorities and the accounting for Value Added Taxes which are reimbursable by the host country.

The accounting information for the EEAS has been produced in close co-operation between the Budget and Administration function of the EEAS and the Accounting Officer's (DG BUDG.C) services.

Concerning the provisional annual accounts of the EEAS for the financial year 2018, the Accounting Officer concluded in her transmission note that the risk of material misstatement as a result of fraud in the 2018 EEAS financial statements has been reasonably mitigated.

The EEAS financial system was audited by the Accounting Officer's service in the framework of the process of validation of the local financial management systems. The audit results were

globally positive and the validation team concluded that had no reason to believe that there are material issues affecting the financial statements that have not been detected by the controls applied by the EEAS and BUDG C.2.

The validation team recognised the continuous efforts made by the EEAS to improve the controls currently in place and the particularity of the accounting environment of the EEAS, due to its breadth and complexity. However a number of issues (11 recommendations in total) were identified to be followed and transformed in an action plan submitted to periodical reviewed by DG BUDG.

A last evaluation of the status of the open recommendations has been done at the beginning 2018. According to the final report of DG BUDG (ref.: Ares (2018) 122974) all the last pending recommendations flowing from the audit have been assessed as implemented and the audit has been closed.

As a result the EEAS financial system is fully and unconditionally validated by DG BUDG.

2.5 Financial Workflows in application during year 2018

The EEAS, represented by the High Representative for Foreign Affairs and Security Policy, performs the duties of authorising officer (AO) in accordance with Article 73 of the Financial Regulation.

In accordance with the last Decision on the Internal Rules on the implementation of the Budget the powers of authorisation have been delegated to the Secretary General, who is the Authorising Officer by delegation (AOD) of the EEAS.

The Secretary General sub-delegates powers to the Director General for Budget and Administration, who acts as Principal Authorising Officer by sub-delegation, who in turn sub-delegates to the Managing Directors, Directors, Heads of Delegation and Heads of Division.

In practical terms the budget is implemented at an operational level by the Heads of Division in Headquarters and by the Heads of Delegations throughout the delegation network.

For the purpose of budget implementation, the EEAS has adopted the following financial circuits at **Headquarters**:

- (1) **EEAS STANDARD**, which is fully de-centralised with all operations, including initiation and verification, taking place within the line manager's services. The operations processed using this circuit are those consisting of provisional commitments/de-commitments for the Delegations, accounting regularisations and payments to members of staff.
- (2) **EEAS STANDARD A2**, which is also de-centralised with all operations, including financial and operational initiation, and operational verification, taking place within the line manager's services. However this model also contains an ex-ante verification which is carried out by the ex-ante control function of division EEAS BA.BS.2 and is used in particular for payments related to public procurement to third parties.

- (3) **EEAS EXTRA LIGHT** - Used in particular for payment of mission expense claims which have been examined by the PMO for conformity with the mission guide and for payment of representation expenditure to EEAS staff members.

The financial circuits used by the EEAS in the **delegations** during 2018 were:

- (4) **DEL_NORM** (IA – VA/IAH – AOSD) – this is the standard workflow in application in the delegations. The IA role is normally performed by a local agent (accountant or administrative assistant), the VA/IAH is performed by the Head of Administration / Imprest Account Holder, the AOSD role is performed by the Head of Delegation or another AD official of the EEAS;
- (5) **DEL_SMALL** (IA/IAH – VA – AOSD) – This 2nd workflow permits the signature by the same AOSD, of both the VA and AOSD roles. It is used in the absence of sufficient personnel. The responsible authorising officer shall define the framework for the use of these financial workflows.

At Headquarters, the financial circuits are operated entirely by EEAS staff.

In Delegations, where a large proportion of the personnel are Commission staff members, the role of initiating agent (both financial and operational) is at times performed by members of the Commission staff working in the administrative sections of the Delegations. The roles of financial and operational verification are restricted to EEAS staff members. The function of sub-delegated authorising officer is performed by the Head of Delegation who is an EEAS staff member or by another EEAS member of staff in the category AD (with the exception of the Regional Center Europe where also senior-Ast officials are allowed to receive a sub-delegation).

To be noticed that the Regional Center Europe (RCE) based in Brussels is providing services for 27 Delegations. The RCE can intervene directly in the financial workflows of the relevant delegations.

These circuits are considered the most appropriate taking into account the nature of the transactions to be authorised (entirely administrative expenditure) and the resources available to the EEAS.

As a large number of Delegations only have two EEAS staff members in the AD category (including the Head of Delegation) ensuring business continuity during absences for professional purposes, holidays or illness of the Head of Delegations can be problematic. The EEAS endeavours to overcome this problem by anticipating as much as possible transactions prior to absences and by a system of remote authorisation.

2.6 Personnel allowed to intervene in the EEAS financial workflow

Only the staff of the EEAS is given access to the financial workflows in the accounting system (ABAC) for the administrative expenses of the Delegations.

The only exception authorised, in agreement with the responsible services of the Commission, is the case of the local staff of the administrative sections in the Delegations financed by the

Commission (for initiating and verifying steps in the financial workflow). This staff continues to execute their previous activities in the administrative section and may access ABAC, but only at the level of initiating agent.

Apart from this exception in principle the staff of the European Commission in the Delegations is not allowed to intervene in the financial workflow (ABAC) of the administrative expenses of the delegations.

Under the terms of last version of the Financial Regulation the Head of Delegation has the possibility to act as sub-delegated authorising officer for the operational expenditure (Budget of the European Commission) and the Deputy Heads of Delegation has the right to intervene as AOSD for the same expenditures when the relevant Head of Delegation is absent.

In relation to the administrative expenditures in Delegations (Budget of the EEAS) only the Head of Delegation and other members of the EEAS staff may act as sub-delegated authorising officers for the administrative expenditure of the EEAS, nevertheless in special cases and in order to ensure the continuity of the administration staff of the European Commission can act as AOSD on the administrative expenditure of the EEAS.

The EEAS, since its creation, has advocated a more flexible approach to the question of the agents authorised to intervene in the financial workflows of the EU Institutions in Delegations, in order to ensure full business continuity and to maximise the efficient use of the human resources available in delegations. Amendments in this sense have been obtained in the new Financial Regulation (in particular the new dispositions in Art.60(2) and in Art.60(3).

2.7 Payments for the administration in Delegations

Each Delegation receives and implements its own budget intended to cover the administrative operations of the Delegation and of the staff of the EEAS and Commission posted to that Delegation.

The implementation (authorisation of payments) of the budget is done through the financial workflows enforced in the accounting system ABAC.

The actual payments to the beneficiary (treasury operations) may be done either via a central payment or via local bank/cash accounts (imprests) at the disposal of the Delegation and duly authorised by the Accounting Officer of the EEAS.

When the payment is central, the bank transfer is executed from the treasury management of HQ (Accounting Officer services – DG BUDG). When the payment is local the actual treasury operation is executed directly by the delegation via the local bank accounts.

The rules for use of and selection of the central or local payment method have been formalised in an instruction given by the EEAS, in agreement with the Accounting Officer's services, and are in application since the deployment of the ABAC accounting system to the Delegations.

For their local operations, the Delegations very often execute payments in currencies other than the Euro.

2.8 Functioning of the Imprest of accounts of the EEAS

In accordance with the Internal Rules for the implementation of the Budget (both of the EEAS and of the Commission) for reasons of continuity of service, the staff of the Commission may exercise the function of imprest account substitute and may be mentioned in the bank signature cards (group 1, group 2). Under the same conditions the staff of the EEAS may exercise the functions of imprest account for the European Commission.

The presence of the staff of the Commission in the bank signatory cards does not imply that they are authorized to access the EEAS financial workflow, but they are allowed to sign or countersign the issue of a payment document (cheque, bank transfer, etc.).

The rules governing the role and responsibility of the countersigning officers for the imprest accounts are formalised in the Internal Rules of implementation of the Budget of the EEAS (Art.35 and 36) and of the European Commission (Art.45 and 46).

2.9 Some figures about the EEAS volume of payments

The EEAS is an organisation operating both in Headquarters (Brussels) and via the network of the EU Delegations. The general design and engineering of its financial operations ensures the special needs of an organisation operating in 140 countries and, in parallel, satisfies the stringent requirements of the Union's financial legislation.

In order to implement the payments it is possible - via the system ABAC - to make use of the normal payment method (ABAC Central Payment) which implies that the payment is executed by the Accountant's services (DG BUDG) managing the EEAS's bank accounts after the Authorising Officer has validated the relevant payment which has passed the full financial workflow.

For the special needs of the Delegations it is also possible to implement local payments making use of the "local payment" function, or by using the imprest module (for the very small payments), both managed through the ABAC financial system.

In the first case (ABAC Local Payment) the transaction is normally implemented in the financial workflow, but the payment is finally executed via the local bank account (imprest of account) open in the country where the delegation operates, and not the central bank accounts of the EEAS.

In the second case the delegation can implement the imprest (petty cash) payment for amounts not exceeding 300 € and register the operation in the accounts afterwards.

Payment system in the EEAS:

Central ABAC Payments	allowed to HQ divisions and Delegations
Local ABAC Payments	allowed only to Delegations and RCE (for payments < 60.000 €)
Imprest ABAC Payments	allowed only to Delegations (for petty payments < 300 €)

The statistics on the volume of payments made by the EEAS (Headquarters and EU Delegations) in 2018 show a global figure of **247.417** payments executed in that year, composed as follows:

Number of payments implemented by the EEAS as a whole:

Central ABAC Payments	44.607
Local ABAC Payments	153.237
Imprest ABAC Payments	<u>49.573</u>
	<u>247.417</u>

Number of payments implemented by Headquarters:

Central ABAC Payments	13.211
Local ABAC Payments	48
Imprest ABAC Payments	-
Payments by HQ:	<u>13.259</u>

Number of payments implemented in the EU-Delegations network:

Central ABAC Payments	31.396
Local ABAC Payments	153.189
Imprest ABAC Payments	<u>49.573</u>
Payments by DEL:	<u>234.158</u>

The global number of transactions implemented by HQ and the network of the EU-Delegations has slightly increased over the last years (for comparison 239.399 payments in 2016 and 241.899 payments in 2017).

To be noticed that in respect to the Imprest payments figures the comparison of data for the period 2014 to 2018 shows an important decrease over the years. In effect such kind of payments have been reduced from 97.181 (2014) to 60.175 (2015) to 51.860 (2016) to 50.279 (2017) and finally to 49.573 (2018), thus **a decrease of 49%** since 2014.

Annex 1

Worldwide network of the EEAS

140 Bilateral/Multilateral Delegations and Offices:

EU Delegations:

- 1. Afghanistan**
- 2. Albania**
- 3. Algeria**
- 4. Angola**
- 5. Argentina**
- 6. Armenia**
- 7. Australia**
- 8. Azerbaijan**
- 9. Bangladesh**
- 10. Barbados**
- 11. Belarus**
- 12. Benin**
- 13. Bolivia**
- 14. Bosnia And Herzegovina**
- 15. Botswana**
- 16. Brazil**
- 17. Burkina Faso**
- 18. Burma/Myanmar**
- 19. Burundi**
- 20. Cambodia**
- 21. Cameroon**
- 22. Canada**
- 23. Cape Verde**
- 24. Central African Republic**

25. Chad
26. Chile
27. China
28. Colombia
29. Congo, Democratic Republic
30. Congo, Republic
31. Costa Rica
32. Cuba
33. Djibouti
34. Dominican Republic
35. Ecuador
36. Egypt
37. El Salvador
38. Eritrea
39. Ethiopia
40. Fiji
41. North Macedonia
42. Gabon
43. Gambia
44. Georgia
45. Ghana
46. Guatemala
47. Guinea
48. Guinea-Bissau
49. Guyana
50. Haiti
51. Honduras
52. Iceland
53. India
54. Indonesia

- 55. Iraq
- 56. Israel
- 57. Ivory Coast
- 58. Jamaica
- 59. Japan
- 60. Jordan
- 61. Kazakhstan
- 62. Kenya
- 63. Korea
- 64. Kyrgyzstan
- 65. Laos
- 66. Lebanon
- 67. Lesotho
- 68. Liberia
- 69. Libya
- 70. Madagascar
- 71. Malawi
- 72. Malaysia
- 73. Mali
- 74. Mauritania
- 75. Mauritius
- 76. Mexico
- 77. Moldova
- 78. Mongolia
- 79. Montenegro
- 80. Morocco
- 81. Mozambique
- 82. Namibia
- 83. Nepal
- 84. New Zealand

- 85. Nicaragua**
- 86. Niger**
- 87. Nigeria**
- 88. Norway**
- 89. Pakistan**
- 90. Panama**
- 91. Papua New Guinea**
- 92. Paraguay**
- 93. Peru**
- 94. Philippines**
- 95. Russia**
- 96. Rwanda**
- 97. Saudi Arabia**
- 98. Senegal**
- 99. Serbia**
- 100. Sierra Leone**
- 101. Singapore**
- 102. Somalia**
- 103. South Africa**
- 104. South Sudan**
- 105. Sri Lanka**
- 106. Sudan**
- 106. SERBIA**
- 107. Swaziland**
- 108. Switzerland**
- 109. Syria**
- 110. Tajikistan**
- 111. Tanzania**
- 112. Thailand**
- 113. Timor-Leste**

- 114. Togo**
- 115. Trinidad and Tobago**
- 116. Tunisia**
- 117. Turkey**
- 118. Uganda**
- 119. Ukraine**
- 120. United Arab Emirates**
- 121. United States of America**
- 122. Uruguay**
- 123. Uzbekistan**
- 124. Venezuela**
- 125. Vietnam**
- 126. Yemen**
- 127. Zambia**
- 128. Zimbabwe**

Multilateral Delegations to International Organisations:

- 1. Addis Ababa (AU)**
- 2. Geneva (UN)**
- 3. Paris (OECD/UNESCO)**
- 4. Geneva (WTO)**
- 5. New York (UN)**
- 6. Rome (FAO)**
- 7. Strasbourg (CoE)**
- 8. Vienna (UN/IAEA/OSCE)**

Representation Offices:

- 1. Hong Kong and Macao (EU Office to Hong Kong and Macao)**

2. Kosovo (Office of the EU)

3. Taiwan (European Economic and Trade Office in Taiwan)

4. West Bank And Gaza Strip (Office of the EU Representative)

Supplementary information

Regional Delegations (without dependent regionalised Delegation)

- | | |
|---------------------|--|
| 1. BARBADOS | ANTIGUA & BARBUDA, DOMINICA, GRENADA, ST LUCIA, ST VINCENT & GRENADINES, ST KITTS & NEVIS) |
| 2. FIJI | COOK ISLAND**, KIRIBATI, MARSHALL ISLAND, MICRONESIA, NAURU, NIUE**, PALAU, SAMOA, TONGA & TUVALU, NEW CALEDONIA |
| 3. GABON | EQUATORIAL GUINEA, SAO TOME AND PRINCIPE |
| 4. INDIA | BHUTAN |
| 5. INDONESIA | BRUNEI |
| 6. JAMAICA | BELIZE, BAHAMAS |
| 7. MADAGASCAR | COMOROS |
| 8. MAURITIUS | SEYCHELLES |
| 9. NICARAGUA | PANAMA (OFFICE) |
| 10. SAUDI ARABIA | BAHRAIN, KUWAIT, OMAN AND QATAR |
| 11. SOLOMON ISLANDS | VANUATU |
| 12. SRI LANKA | MALDIVES |
| 13. SWITZERLAND | LIECHTENSTEIN |
| 14. TURKEY | TURKMENISTAN |

** not considered "Sovereign state recognized by the UN" and free associate of New Zealand

Accreditations (ambassadeur non résident)

Depending on the Delegation:

- | | | |
|----|----------------------------|----------------|
| 1 | ANDORRA | (PARIS) |
| 2 | ANTIGUA AND BARBUDA | (BARBADOS) |
| 3 | BAHAMAS | (JAMAICA) |
| 4 | BAHRAIN | (SAUDI ARABIA) |
| 5 | BELIZE (TECHNICAL OFFICE) | (JAMAICA) |
| 6 | BHUTAN | (INDIA) |
| 7 | BRUNEI | (INDONESIA) |
| 8 | COMOROS (TECHNICAL OFFICE) | (MAURITIUS) |
| 9 | COOK ISLANDS* | (FIJI) |
| 10 | DOMINICA | (BARBADOS) |
| 11 | GRENADA | (BARBADOS) |
| 12 | EQUATORIAL GUINEA | (GABON) |
| 13 | HOLY SEE** | (ROME) |
| 14 | KIRIBATI | (FIJI) |

15	KUWAIT	(SAUDI ARABIA)
16	LIECHTENSTEIN	(SWITZERLAND)
17	MALDIVES	(SRI LANKA)
18	MARSHALL ISLANDS	(FIJI)
19	MICRONESIA	(FIJI)
20	MONACO	(PARIS)
21	MONGOLIA	(CHINA)
22	NAURU	(FIJI)
23	NEW CALEDONIA (TECH. OFFICE)	(FIJI)
24	NIUE*	(FIJI)
25	OMAN	(SAUDI ARABIA)
26	PALAU	(FIJI)
27	PANAMA (OFFICE)	(NICARAGUA)
28	QATAR	(SAUDI ARABIA)
29	ST KITTS AND NEVIS	(BARBADOS)
30	ST LUCIA	(BARBADOS)
31	ST VINCENT AND THE GRENADINES	(BARBADOS)
32	SAN MARINO	(ROME)
33	SÃO TOME AND PRÍNCIPE	(GABON)
34	SEYCHELLES	(MAURITIUS)
35	SURINAM	(GUYANA)
36	TONGA	(FIJI)
37	TURKMENISTAN	(TURKEY)
38	TUVALU	(FIJI)
39	VANUATU	(SOLOMON ISLAND)

* not member of the UN

** observer to the UN

Annex 2

Financial year 2018 – Summary of Budget Implementation

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	1 1	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	126,58	126,47	99,91 %
	1 2	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	27,02	25,15	93,08 %
	1 3	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	2,51	2,48	98,99 %
	1 4	MISSIONS	9,05	8,69	96,05 %
	1 5	MEASURES TO ASSIST STAFF	1,80	1,78	98,96 %
Total Title 1			166,96	164,57	98,57%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	2 0	BUILDINGS AND ASSOCIATED COSTS	34,23	32,72	95,60 %
	2 1	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	36,04	35,65	98,93 %
	2 2	STRATEGIC COMMUNICATION CAPACITY	9,02	8,91	98,85 %
Total Title 2			79,28	77,29	97,48%
Title 3 DELEGATIONS					
3	3 0	DELEGATIONS	737,80	682,92	92,56 %
Total Title 3			737,80	682,92	92,56%
Total EEAS			984,03	924,78	93,98 %

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)					
Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	1 1	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	126,58	126,47	99,91 %
	1 2	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	27,67	24,58	88,85 %
	1 3	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	3,50	2,50	71,56 %
	1 4	MISSIONS	10,39	7,30	70,30 %
	1 5	MEASURES TO ASSIST STAFF	2,22	2,04	91,95 %
Total Title 1			170,35	162,90	95,63%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	2 0	BUILDINGS AND ASSOCIATED COSTS	35,85	30,26	84,41 %
	2 1	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	57,69	35,64	61,78 %
	2 2	STRATEGIC COMMUNICATION CAPACITY	10,51	7,56	71,96 %
Total Title 2			104,05	73,46	70,61%
Title 3 DELEGATIONS					
3	3 0	DELEGATIONS	815,63	634,12	77,75 %
Total Title 3			815,63	634,12	77,75%
Total EEAS			1.090,03	870,47	79,86 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

IMPLEMENTATION OF BUDGET REVENUE

Policy area 4: Miscellaneous union taxes, levies and dues

EUR '000

			Income appropriations		Entitlements established			Revenue				
			Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	Outstanding
			1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
4 0	4 0 0 0	Proceeds from taxation of the salaries, wages and allowances of officials and other servants	24 450	24 450	21 454	0	21 454	21 454	0	21 454	88 %	0
	4 0 4 0	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	4 196	4 196	4 033	0	4 033	4 033	0	4 033	96 %	0
	Total chapter 4 0		28 646	28 646	25 487	0	25 487	25 487	0	25 487	89 %	0
4 1	4 1 0 0	Staff contributions to the pension scheme	20 254	20 254	18 373	0	18 373	18 373	0	18 373	91 %	0
	Total chapter 4 1		20 254	20 254	18 373	0	18 373	18 373	0	18 373	91 %	0
	Total Title 4		48 900	48 900	43 860	0	43 860	43 860	0	43 860	90 %	0

Policy area 5: Revenue accruing from the administrative operation of the institution

			Income appropriations		Entitlements established			Revenue				
			Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	Outstanding
			1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
5 0	5 0 0 0	Proceeds from the sale of vehicles - Assigned revenue	0	0	310	0	310	310	0	310	0 %	0
	5 0 0 1	Proceeds from the sale of other movable property - Assigned revenue	0	0	183	0	183	183	0	183	0 %	0
	5 0 0 2	Proceeds from the supply of goods to other institutions or bodies - Assigned revenue	0	0	250	0	250	212	0	212	0 %	38
	5 0 1 0	Proceeds from the sale of immovable property	0	0	211	0	211	211	0	211	0 %	0
	Total chapter 5 0		0	0	954	0	954	916	0	916	0 %	38
5 1	5 1 1 0	Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings	0	0	7 753	29	7 782	7 701	29	7 730	0 %	52
	5 1 1 1	Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings	0	0	9 730	86	9 816	9 628	83	9 711	0 %	105
	Total chapter 5 1		0	0	17 483	115	17 597	17 329	112	17 441	0 %	157
5 2	5 2 0 0	Revenue from investments or loans granted, bank and other interest on the institution's accounts	0	0	86	0	86	86	0	86	0 %	0
	Total chapter 5 2		0	0	86	0	86	86	0	86	0 %	0

Report on Budgetary and Financial Management 2018 - European External Action Service

5 5	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 -	0	0	28 366	36	28 401	28 279	36	28 315	0 %	87
	5 5 1 0	Revenue from third parties in respect of services or work supplied at their request - Assigned revenue	0	0	5 480	194	5 674	5 417	194	5 611	0 %	63
	Total chapter 5 5		0	0	33 846	230	34 076	33 696	230	33 926	0 %	150
5 7	5 7 0 0	Revenue arising from the repayment of amounts wrongly paid - Assigned revenue	0	0	1 551	62	1 613	1 351	55	1 406	0 %	207
	5 7 3 0	Other contributions and refunds in connection with the administrative operation of the institution - Assigned revenue	0	0	37	0	37	37	0	37	0 %	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	0	0	197 459	1 560	199 020	197 459	1 560	199 020	0 %	0
	Total chapter 5 7		0	0	199 047	1 622	200 670	198 848	1 615	200 463	0 %	207
5 9	5 9 0 0	Other revenue arising from administrative management	0	0	227	0	227	223	0	223	0 %	4
	Total chapter 5 9		0	0	227	0	227	223	0	223	0 %	4

Policy area 7: Interest on late payments

EUR '000

			Income appropriations		Entitlements established			Revenue				
			Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	Outstanding
			1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
7 0	7 0 0 1	Interest on late payments	0	0	21	0	21	21	0	21	0 %	0
	Total chapter 7 0		0	0	21	0	21	21	0	21	0 %	0
	Total Title 7		0	0	21	0	21	21	0	21	0 %	0
	GRAND TOTAL		48 900	48 900	295 524	1 967	297 491	294 979	1 957	296 935	607 %	556

GRAND TOTAL			48 900	48 900	295 524	1 967	297 491	294 979	1 957	296 935	607 %	556
-------------	--	--	--------	--------	---------	-------	---------	---------	-------	---------	-------	-----

1. IMPLEMENTATION OF BUDGET EXPENDITURE

1.1. Breakdown & changes in commitment appropriations

Policy area 1: Staff at headquarters

EUR '000

			Budget appropriations				Additional appropriations			
			Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	Total approp. available
			1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1 1	1 1 0 0	Basic salaries	104 707	0	(7 320)	97 387	0	0	0	97 388
	1 1 0 1	Entitlements under the Staff Regulations related to the post held	479	0	(47)	432	0	0	0	432
	1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	27 016	0	(2 015)	25 001	0	0	0	25 001
	1 1 0 3	Social security cover	3 980	0	(220)	3 760	0	0	0	3 760
	Total chapter 1 1		136 183	0	(9 602)	126 581	0	0	0	126 581
1 2	1 2 0 0	Contract staff	12 985	0	(2 290)	10 695	0	2 140	2 140	12 835
	1 2 0 1	Non-military seconded national experts	3 424	0	300	3 724	0	944	944	4 668
	1 2 0 2	Traineeships	420	0	0	420	0	0	0	420
	1 2 0 4	Agency staff and special advisers	200	0	(89)	111	0	0	0	111
	1 2 0 5	Military seconded national experts	9 203	0	(215)	8 988	0	0	0	8 988
	Total chapter 1 2		26 232	0	(2 294)	23 938	0	3 084	3 084	27 022

1 3	1 3 0 0	Recruitment	100	0	0	100	0	0	0	100
	1 3 0 1	Training	1 201	0	3	1 204	0	5	5	1 209
	1 3 0 2	Entitlements related to entering or leaving the service and transfers	1 335	0	(135)	1 200	0	0	0	1 200
	Total chapter 1 3		2 636	0	(132)	2 504	0	5	5	2 509
1 4	1 4 0 0	Missions	8 527	0	0	8 527	0	521	521	9 048
	Total chapter 1 4		8 527	0	0	8 527	0	521	521	9 048
1 5	1 5 0 0	Social services and assistance to staff	198	0	43	241	0	0	0	241
	1 5 0 1	Medical service	715	0	(202)	513	0	14	14	527
	1 5 0 3	Crèches and childcare facilities	568	0	400	968	0	41	41	1 009
	1 5 0 4	European Schools	20	0	(1)	19	0	0	0	19
	Total chapter 1 5		1 501	0	240	1 741	0	56	56	1 797
	Total Title 1		175 079	0	(11 788)	163 291	0	3 666	3 666	166 957

Policy area 2: Buildings, equipment and operating expenditure at headquarters

			Budget appropriations				Additional appropriations			
			Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	Total approp. available
			1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2 0	2 0 0 0	Rent and annual lease payments	17 740	0	690	18 430	0	2 172	2 172	20 601
	2 0 0 2	Fitting-out and security works	337	0	339	676	0	0	0	676
	2 0 1 0	Cleaning and maintenance	4 715	0	(69)	4 646	0	0	0	4 646
	2 0 1 1	Water, gas, electricity and heating	1 383	0	0	1 383	0	111	111	1 494
	2 0 1 2	Building security and surveillance	6 420	0	(425)	5 995	0	645	645	6 640
	2 0 1 3	Insurance	40	0	4	44	0	0	0	44
	2 0 1 4	Other expenditure relating to buildings	120	0	0	120	0	8	8	128
	Total chapter 2 0		30 755	0	539	31 294	0	2 934	2 934	34 228
2 1	2 1 0 0	Information and communication technology	14 291	0	0	14 291	0	476	476	14 767
	2 1 0 1	Cryptography and highly classified information and communications technology	15 190	0	(110)	15 080	0	116	116	15 196
	2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	3 786	0	0	3 786	0	0	0	3 786
	2 1 0 3	Technical Security Countermeasures	1 250	0	535	1 785	0	0	0	1 785
	2 1 1 0	Furniture	153	0	238	391	0	4	4	395
	2 1 1 1	Technical equipment and installations	105	0	(62)	44	0	0	0	44
	2 1 1 2	Transport	95	0	(35)	60	0	2	2	62
	Total chapter 2 1		34 870	0	567	35 437	0	598	598	36 035

2 2	2 2 0 0	Organisation of meetings, conferences and congresses	515	0	150	665	0	5	5	670
	2 2 0 1	Experts' travel expenses	50	0	5	55	0	0	0	55
	2 2 1 0	Documentation and library expenditure	955	0	0	955	0	0	0	955
	2 2 1 1	Satellite imagery	450	0	0	450	0	0	0	450
	2 2 1 2	General publications	40	0	0	40	0	0	0	40
	2 2 1 3	Public information and public events	495	0	0	495	0	0	0	495
	2 2 1 4	Strategic Communication Capacity	800	0	0	800	0	0	0	800
	2 2 2 1	Interpretation	520	0	215	735	0	0	0	735
	2 2 3 0	Office supplies	340	0	60	400	0	0	0	400
	2 2 3 1	Postal charges	155	0	0	155	0	0	0	155
	2 2 3 2	Expenditure on studies, surveys and consultations	40	0	76	116	0	0	0	116
	2 2 3 3	Interinstitutional cooperation	3 600	0	(297)	3 303	0	85	85	3 388
	2 2 3 4	Removals	120	0	45	165	0	0	0	165
	2 2 3 5	Financial charges	5	0	3	8	0	0	0	8
	2 2 3 6	Legal expenses and costs, damages and compensation	293	0	(212)	81	0	0	0	81
	2 2 3 7	Other operating expenditure	150	0	(100)	50	0	0	0	50
	2 2 4 0	Conflict Prevention and Mediation Support Services	450	0	0	450	0	5	5	455
Total chapter 2 2			8 978	0	(55)	8 923	0	95	95	9 018
Total Title 2			74 603	0	1 051	75 654	0	3 628	3 628	79 282

Policy area 3: Delegations

EUR '000

EUR 600

			Budget appropriations				Additional appropriations			
			Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	Total approp. available
			1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3 0	3 0 0 0	Remuneration and entitlements of statutory staff	118 350	0	(1 526)	116 825	0	4	4	116 829
	3 0 0 1	External staff and outside services	72 091	0	(2 568)	69 523	0	714	714	70 237
	3 0 0 2	Other expenditure related to staff	27 634	0	(2 134)	25 500	0	555	555	26 055
	3 0 0 3	Buildings and associated costs	168 022	0	16 861	184 883	0	57 732	57 732	242 615
	3 0 0 4	Other administrative expenditure	42 721	0	103	42 824	0	22 910	22 910	65 734
	3 0 0 5	Commission contribution for Commission staff in delegations	0	0	0	0	0	216 327	216 327	216 327
	Total chapter 3 0		428 818	0	10 737	439 555	0	298 241	298 241	737 796
	Total Title 3	428 818	0	10 737	439 555	0	298 241	298 241	737 796	

GRAND TOTAL			678 499	0	0	678 499	0	305 535	305 535	984 034
-------------	--	--	---------	---	---	---------	---	---------	---------	---------

1.2. Breakdown & changes in payment appropriations

Policy area 1: Staff at headquarters

			Budget appropriations			Additional appropriations				
			Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available
			1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1 1	1 1 0 0	Basic salaries	104 707	0	(7 320)	97 387	0	0	0	97 388
	1 1 0 1	Entitlements under the Staff Regulations related to the post held	479	0	(47)	432	0	0	0	432
	1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	27 016	0	(2 015)	25 001	0	0	0	25 001
	1 1 0 3	Social security cover	3 980	0	(220)	3 760	0	0	0	3 760
	Total chapter 1 1		136 183	0	(9 602)	126 581	0	0	0	126 581
1 2	1 2 0 0	Contract staff	12 985	0	(2 290)	10 695	0	2 140	2 140	12 835
	1 2 0 1	Non-military seconded national experts	3 424	0	300	3 724	292	944	1 236	4 960
	1 2 0 2	Traineeships	420	0	0	420	36	0	36	456
	1 2 0 4	Agency staff and special advisers	200	0	(89)	111	169	0	169	280
	1 2 0 5	Military seconded national experts	9 203	0	(215)	8 988	147	0	147	9 135
	Total chapter 1 2		26 232	0	(2 294)	23 938	644	3 084	3 728	27 666
1 3	1 3 0 0	Recruitment	100	0	0	100	49	0	49	149
	1 3 0 1	Training	1 201	0	3	1 204	861	5	866	2 070
	1 3 0 2	Entitlements related to entering or leaving the service and transfers	1 335	0	(135)	1 200	78	0	78	1 278
	Total chapter 1 3		2 636	0	(132)	2 504	988	5	993	3 497

1 4	1 4 0 0	Missions	8 527	0	0	8 527	1 338	521	1 859	10 386
	Total chapter 1 4		8 527	0	0	8 527	1 338	521	1 859	10 386
1 5	1 5 0 0	Social services and assistance to staff	198	0	43	241	57	0	57	298
	1 5 0 1	Medical service	715	0	(202)	513	163	14	177	690
	1 5 0 3	Crèches and childcare facilities	568	0	400	968	202	41	243	1 211
	1 5 0 4	European Schools	20	0	(1)	19	0	0	0	19
	Total chapter 1 5		1 501	0	240	1 741	421	56	477	2 218
	Title 1		175 079	0	(11 788)	163 291	3 390	3 666	7 056	170 347

Policy area 2: Buildings, equipment and operating expenditure at headquarters

EUR '000

			Budget appropriations			Additional appropriations				
			Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available
			1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2 0	2 0 0 0	Rent and annual lease payments	17 740	0	690	18 430	89	2 172	2 261	20 690
	2 0 0 2	Fitting-out and security works	337	0	339	676	69	0	69	745
	2 0 1 0	Cleaning and maintenance	4 715	0	(69)	4 646	680	0	680	5 326
	2 0 1 1	Water, gas, electricity and heating	1 383	0	0	1 383	223	111	333	1 716
	2 0 1 2	Building security and surveillance	6 420	0	(425)	5 995	524	645	1 169	7 164
	2 0 1 3	Insurance	40	0	4	44	13	0	13	57
	2 0 1 4	Other expenditure relating to buildings	120	0	0	120	21	8	29	149
	Total chapter 2 0		30 755	0	539	31 294	1 620	2 934	4 555	35 848
2 1	2 1 0 0	Information and communication technology	14 291	0	0	14 291	6 413	476	6 889	21 180
	2 1 0 1	Cryptography and highly classified information and communications technology	15 190	0	(110)	15 080	11 922	116	12 038	27 118
	2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	3 786	0	0	3 786	2 215	0	2 215	6 001
	2 1 0 3	Technical Security Countermeasures	1 250	0	535	1 785	847	0	847	2 632
	2 1 1 0	Furniture	153	0	238	391	150	4	154	545
	2 1 1 1	Technical equipment and installations	105	0	(62)	44	83	0	83	127
	2 1 1 2	Transport	95	0	(35)	60	20	2	22	82
	Total chapter 2 1		34 870	0	567	35 437	21 650	598	22 248	57 685

2 2	2 2 0 0	Organisation of meetings, conferences and congresses	515	0	150	665	40	5	45	710
	2 2 0 1	Experts' travel expenses	50	0	5	55	5	0	5	60
	2 2 1 0	Documentation and library expenditure	955	0	0	955	171	0	171	1 126
	2 2 1 1	Satellite imagery	450	0	0	450	0	0	0	450
	2 2 1 2	General publications	40	0	0	40	35	0	35	75
	2 2 1 3	Public information and public events	495	0	0	495	73	0	73	568
	2 2 1 4	Strategic Communication Capacity	800	0	0	800	0	0	0	800
	2 2 2 1	Interpretation	520	0	215	735	64	0	64	799
	2 2 3 0	Office supplies	340	0	60	400	100	0	100	500
	2 2 3 1	Postal charges	155	0	0	155	29	0	29	184
	2 2 3 2	Expenditure on studies, surveys and consultations	40	0	76	116	0	0	0	116
	2 2 3 3	Interinstitutional cooperation	3 600	0	(297)	3 303	485	85	570	3 873
	2 2 3 4	Removals	120	0	45	165	35	0	35	200
	2 2 3 5	Financial charges	5	0	3	8	2	0	2	10
	2 2 3 6	Legal expenses and costs, damages and compensation	293	0	(212)	81	65	0	65	146
	2 2 3 7	Other operating expenditure	150	0	(100)	50	3	0	3	53
	2 2 4 0	Conflict Prevention and Medation Support Services	450	0	0	450	388	5	393	843
	Total chapter 2 2		8 978	0	(55)	8 923	1 493	95	1 589	10 512
Title 2			74 603	0	1 051	75 654	24 764	3 628	28 392	104 045

Policy area 3: Delegations

EUR '000

			Budget appropriations			Additional appropriations				
			Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available
			1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3 0	3 0 0 0	Remuneration and entitlements of statutory staff	118 350	0	(1 526)	116 825	0	4	4	116 829
	3 0 0 1	External staff and outside services	72 091	0	(2 568)	69 523	0	714	714	70 237
	3 0 0 2	Other expenditure related to staff	27 634	0	(2 134)	25 500	6 527	555	7 082	32 582
	3 0 0 3	Buildings and associated costs	168 022	0	16 861	184 883	29 867	57 732	87 599	272 481
	3 0 0 4	Other administrative expenditure	42 721	0	103	42 824	26 382	22 910	49 292	92 116
	3 0 0 5	Commission contribution for Commission staff in delegations	0	0	0	0	12 971	218 418	231 389	231 389
	Total chapter 3 0		428 818	0	10 737	439 555	75 747	300 332	376 079	815 634
Title 3		428 818	0	10 737	439 555	75 747	300 332	376 079	815 634	
	GRAND TOTAL		678 499	0	0	678 499	103 901	307 627	411 527	1 090 026

1.3. Implementation of commitment appropriations

Policy area 1: Staff at headquarters

EUR '000

Ch.			Commitments made				Total	%	Appropriations carried over to 2019	By decision	Total	Appropriations lapsing			Total
			Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue			Assign. revenue			from final adopt. budget	from carry-overs	from assign. 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	1 1 0 0	Basic salaries	97 388	97 350	0	0	97 350	100 %	0	0	0	38	0	0	38
	1 1 0 1	Entitlements under the Staff Regulations related to the post held	432	374	0	0	374	87 %	0	0	0	58	0	0	58
	1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	25 001	24 990	0	0	24 990	100 %	0	0	0	12	0	0	12
	1 1 0 3	Social security cover	3 760	3 757	0	0	3 757	100 %	0	0	0	3	0	0	3
	Total chapter 1 1		126 581	126 471	0	0	126 471	100 %	0	0	0	110	0	0	110
1 2	1 2 0 0	Contract staff	12 835	10 688	0	1 034	11 722	91 %	1 106	0	1 106	7	0	0	7
	1 2 0 1	Non-military seconded national experts	4 668	3 724	0	212	3 936	84 %	732	0	732	0	0	0	0
	1 2 0 2	Traineeships	420	405	0	0	405	96 %	0	0	0	15	0	0	15
	1 2 0 4	Agency staff and special advisers	111	100	0	0	100	90 %	0	0	0	11	0	0	11
	1 2 0 5	Military seconded national experts	8 988	8 988	0	0	8 988	100 %	0	0	0	0	0	0	0
	Total chapter 1 2		27 022	23 905	0	1 246	25 151	93 %	1 838	0	1 838	33	0	0	33

13	13 0 0	Recruitment	100	80	0	0	80	80 %	0	0	0	20	0	0	20
	13 0 1	Training	1 209	1 204	0	0	1 204	100 %	5	0	5	0	0	0	0
	13 0 2	Entitlements related to entering or leaving the service and transfers	1 200	1 200	0	0	1 200	100 %	0	0	0	0	0	0	0
	Total chapter 13		2 509	2 484	0	0	2 484	99 %	5	0	5	20	0	0	20
14	14 0 0	Missions	9 048	8 527	0	164	8 691	96 %	357	0	357	0	0	0	0
	Total chapter 14		9 048	8 527	0	164	8 691	96 %	357	0	357	0	0	0	0
15	15 0 0	Social services and assistance to staff	241	241	0	0	241	100 %	0	0	0	0	0	0	0
	15 0 1	Medical service	527	513	0	0	513	97 %	14	0	14	0	0	0	0
	15 0 3	Crèches and childcare facilities	1 009	968	0	37	1 005	100 %	4	0	4	0	0	0	0
	15 0 4	European Schools	19	19	0	0	19	100 %	0	0	0	0	0	0	0
	Total chapter 15		1 797	1 741	0	37	1 778	99 %	19	0	19	0	0	0	0
	Total Title 1		166 957	163 128	0	1 447	164 575	99 %	2 219	0	2 219	163	0	0	163

Policy area 2: Buildings, equipment and operating expenditure at headquarters

EUR '000

Ch.			Commitments made				Total	%	Appropriations carried over to 2019		Total	Appropriations lapsing		from assign. revenue	Total
			Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue			Assign. revenue	By decision		from final adopt. budget	from carry-overs		
			1	2	3	4			7	8		10	11	12	13=10+11+12
2 0	2 0 0 0	Rent and annual lease payments	20 601	18 430	0	1 034	19 464	94 %	1 137	0	1 137	0	0	0	0
	2 0 0 2	Fitting-out and security works	676	674	0	0	674	100 %	0	0	0	2	0	0	2
	2 0 1 0	Cleaning and maintenance	4 646	4 646	0	0	4 646	100 %	0	0	0	0	0	0	0
	2 0 1 1	Water, gas, electricity and heating	1 494	1 383	0	69	1 452	97 %	42	0	42	0	0	0	0
	2 0 1 2	Building security and surveillance	6 640	5 995	0	320	6 315	95 %	324	0	324	0	0	0	0
	2 0 1 3	Insurance	44	44	0	0	44	100 %	0	0	0	0	0	0	0
	2 0 1 4	Other expenditure relating to buildings	128	120	0	8	128	100 %	0	0	0	0	0	0	0
	Total chapter 2 0		34 228	31 292	0	1 431	32 722	96 %	1 504	0	1 504	2	0	0	2
2 1	2 1 0 0	Information and communication technology	14 767	14 291	0	152	14 443	98 %	324	0	324	0	0	0	0
	2 1 0 1	Cryptography and highly classified information and communications technology	15 196	15 080	0	53	15 133	100 %	50	0	50	0	0	13	13
	2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	3 786	3 786	0	0	3 786	100 %	0	0	0	0	0	0	0
	2 1 0 3	Technical Security Countermeasures	1 785	1 785	0	0	1 785	100 %	0	0	0	0	0	0	0
	2 1 1 0	Furniture	395	391	0	4	395	100 %	0	0	0	0	0	0	0
	2 1 1 1	Technical equipment and installations	44	44	0	0	44	100 %	0	0	0	0	0	0	0
	2 1 1 2	Transport	62	60	0	2	62	100 %	0	0	0	0	0	0	0
	Total chapter 2 1		36 035	35 437	0	211	35 648	99 %	374	0	374	0	0	13	13

2 2	2 2 0 0	Organisation of meetings, conferences and congresses	670	665	0	0	665	99 %	5	0	5	0	0	0
	2 2 0 1	Experts' travel expenses	55	55	0	0	55	100 %	0	0	0	0	0	0
	2 2 1 0	Documentation and library expenditure	955	955	0	0	955	100 %	0	0	0	0	0	0
	2 2 1 1	Satellite imagery	450	450	0	0	450	100 %	0	0	0	0	0	0
	2 2 1 2	General publications	40	40	0	0	40	100 %	0	0	0	0	0	0
	2 2 1 3	Public information and public events	495	495	0	0	495	100 %	0	0	0	0	0	0
	2 2 1 4	Strategic Communication Capacity	800	800	0	0	800	100 %	0	0	0	0	0	0
	2 2 2 1	Interpretation	735	735	0	0	735	100 %	0	0	0	0	0	0
	2 2 3 0	Office supplies	400	400	0	0	400	100 %	0	0	0	0	0	0
	2 2 3 1	Postal charges	155	155	0	0	155	100 %	0	0	0	0	0	0
	2 2 3 2	Expenditure on studies, surveys and consultations	116	116	0	0	116	100 %	0	0	0	0	0	0
	2 2 3 3	Interinstitutional cooperation	3 388	3 303	0	0	3 303	97 %	85	0	85	0	0	0
	2 2 3 4	Removals	165	165	0	0	165	100 %	0	0	0	0	0	0
	2 2 3 5	Financial charges	8	8	0	0	8	100 %	0	0	0	0	0	0
	2 2 3 6	Legal expenses and costs, damages and compensation	81	80	0	0	80	98 %	0	0	0	2	0	2
	2 2 3 7	Other operating expenditure	50	44	0	0	44	88 %	0	0	0	6	0	6
	2 2 4 0	Conflict Prevention and Mediation Support Services	455	450	0	0	450	99 %	2	0	2	0	0	3
	Total chapter 2 2		9 018	8 915	0	0	8 915	99 %	93	0	93	8	0	3
Total Title 2			79 282	75 643	0	1 642	77 285	97 %	1 970	0	1 970	10	0	16

Policy Area 3: Delegations

EUR '000															
Ch.				Commitments made					Appropriations carried over to 2019			Appropriations lapsing			
			Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. 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															
	3 0 0 0	Remuneration and entitlements of statutory staff	116 829	116 802	0	4	116 806	100 %	0	0	0	22	0	0	22
	3 0 0 1	External staff and outside services	70 237	69 227	0	274	69 501	99 %	440	0	440	296	0	0	296
	3 0 0 2	Other expenditure related to staff	26 055	25 493	0	280	25 773	99 %	275	0	275	7	0	0	7
	3 0 0 3	Buildings and associated costs	242 615	184 857	0	39 857	224 714	93 %	17 869	0	17 869	26	0	6	32
	3 0 0 4	Other administrative expenditure	65 734	42 823	0	10 571	53 393	81 %	12 339	0	12 339	2	0	0	2
	3 0 0 5	Commission contribution for Commission staff in delegations	216 327	0	0	192 737	192 737	89 %	23 575	0	23 575	0	0	15	15
	Total chapter 3 0		737 796	439 202	0	243 722	682 924	93 %	54 497	0	54 497	352	0	21	374
	Total Title 3		737 796	439 202	0	243 722	682 924	93 %	54 497	0	54 497	352	0	21	374
GRAND TOTAL			984 034	677 973	0	246 811	924 785	94 %	58 687	0	58 687	526	0	37	563

1.4. Implementation of payment appropriations

Policy area 1: Staff at headquarters

EUR '000

			Payments made					Appropriations carried over to 2019				Appropriations lapsing			
		Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1 1															
1 1 0 0	Basic salaries	97 388	97 350	0	0	97 350	100 %	0	0	0	0	38	0	0	38
1 1 0 1	Entitlements under the Staff Regulations related to the post held	432	374	0	0	374	87 %	0	0	0	0	58	0	0	58
1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	25 001	24 990	0	0	24 990	100 %	0	0	0	0	12	0	0	12
1 1 0 3	Social security cover	3 760	3 757	0	0	3 757	100 %	0	0	0	0	3	0	0	3
Total chapter 1 1		126 581	126 471	0	0	126 471	100 %	0	0	0	0	110	0	0	110
1 2															
1 2 0 0	Contract staff	12 835	10 688	0	1 034	11 722	91 %	0	0	1 106	1 106	7	0	0	7
1 2 0 1	Non-military seconded national experts	4 960	3 477	292	212	3 981	80 %	247	0	732	979	0	0	0	0
1 2 0 2	Traineeships	456	386	3	0	388	85 %	19	0	0	19	15	33	0	48
1 2 0 4	Agency staff and special advisers	280	24	106	0	129	46 %	76	0	0	76	11	63	0	74
1 2 0 5	Military seconded national experts	9 135	8 213	147	0	8 360	92 %	775	0	0	775	0	0	0	0
Total chapter 1 2		27 666	22 788	547	1 246	24 581	89 %	1 117	0	1 838	2 955	33	96	0	129

Report on Budgetary and Financial Management 2018 - European External Action Service

13	13 0 0	Recruitment	149	42	10	0	52	35 %	37	0	0	37	20	39	0	59
	13 0 1	Training	2 070	666	801	0	1 467	71 %	537	0	5	542	0	60	0	60
	13 0 2	Entitlements related to entering or leaving the service and transfers	1 278	905	78	0	983	77 %	295	0	0	295	0	0	0	0
	Total chapter 13		3 497	1 614	889	0	2 502	72 %	870	0	5	875	20	99	0	119
	14	14 0 0	Missions	10 386	6 113	1 024	164	7 301	70 %	2 414	0	357	2 771	0	313	0
Total chapter 14		10 386	6 113	1 024	164	7 301	70 %	2 414	0	357	2 771	0	313	0	313	
15		15 0 0	Social services and assistance to staff	298	197	45	0	242	81 %	44	0	0	44	0	12	0
	15 0 1	Medical service	690	513	134	0	646	94 %	0	0	14	14	0	29	0	29
	15 0 3	Crèches and childcare facilities	1 211	893	202	37	1 132	93 %	75	0	4	79	0	0	0	0
	15 0 4	European Schools	19	19	0	0	19	100 %	0	0	0	0	0	0	0	0
	Total chapter 15		2 218	1 622	380	37	2 040	92 %	119	0	19	138	0	41	0	41
	Total Title 1		170 347	158 608	2 841	1 447	162 896	96 %	4 520	0	2 219	6 739	163	550	0	713

Policy area 2: Buildings, equipment and operating expenditure at headquarters

EUR '000																
				Payments made					Appropriations carried over to 2019				Appropriations lapsing			
			Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
			1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2 0	2 0 0 0	Rent and annual lease payments	20 690	18 048	51	1 034	19 133	92 %	381	0	1 137	1 518	0	39	0	39
	2 0 0 2	Fitting-out and security works	745	9	19	0	29	4 %	665	0	0	665	2	50	0	52
	2 0 1 0	Cleaning and maintenance	5 326	3 375	634	0	4 009	75 %	1 271	0	0	1 271	0	46	0	46
	2 0 1 1	Water, gas, electricity and heating	1 716	840	115	69	1 023	60 %	543	0	42	585	0	108	0	108
	2 0 1 2	Building security and surveillance	7 164	5 191	461	320	5 972	83 %	804	0	324	1 128	0	63	0	63
	2 0 1 3	Insurance	57	30	8	0	39	68 %	14	0	0	14	0	5	0	5
	2 0 1 4	Other expenditure relating to buildings	149	40	15	1	55	37 %	80	0	7	87	0	7	0	7
	Total chapter 2 0		35 848	27 533	1 303	1 424	30 260	84 %	3 758	0	1 511	5 269	2	317	0	319
2 1	2 1 0 0	Information and communication technology	21 180	8 339	5 840	137	14 316	68 %	5 952	0	339	6 292	0	573	0	573
	2 1 0 1	Cryptography and highly classified information and communications technology	27 118	5 077	10 859	20	15 956	59 %	10 003	0	83	10 086	0	1 064	13	1 077
	2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	6 001	854	2 077	0	2 931	49 %	2 932	0	0	2 932	0	138	0	138
	2 1 0 3	Technical Security Countermeasures	2 632	1 001	808	0	1 809	69 %	784	0	0	784	0	39	0	39
	2 1 1 0	Furniture	545	391	150	4	545	100 %	0	0	0	0	0	0	0	0
	2 1 1 1	Technical equipment and installations	127	30	0	0	30	24 %	13	0	0	13	0	83	0	83
	2 1 1 2	Transport	82	35	15	2	52	63 %	25	0	0	25	0	5	0	5
	Total chapter 2 1		57 685	15 728	19 748	163	35 639	62 %	19 709	0	423	20 132	0	1 902	13	1 915

Report on Budgetary and Financial Management 2018 - European External Action Service

2 2	2 2 0 0	Organisation of meetings, conferences and congresses	710	566	39	0	604	85 %	99	0	5	105	0	1	0	1
	2 2 0 1	Experts' travel expenses	60	31	0	0	32	53 %	24	0	0	24	0	5	0	5
	2 2 1 0	Documentation and library expenditure	1 126	840	168	0	1 008	90 %	115	0	0	115	0	3	0	3
	2 2 1 1	Satellite imagery	450	450	0	0	450	100 %	0	0	0	0	0	0	0	0
	2 2 1 2	General publications	75	1	34	0	35	47 %	39	0	0	39	0	0	0	0
	2 2 1 3	Public information and public events	568	336	70	0	406	72 %	159	0	0	159	0	3	0	3
	2 2 1 4	Strategic Communication Capacity	800	172	0	0	172	21 %	628	0	0	628	0	0	0	0
	2 2 2 1	Interpretation	799	659	64	0	723	91 %	76	0	0	76	0	0	0	0
	2 2 3 0	Office supplies	500	296	71	0	367	73 %	104	0	0	104	0	29	0	29
	2 2 3 1	Postal charges	184	108	19	0	127	69 %	47	0	0	47	0	10	0	10
	2 2 3 2	Expenditure on studies, surveys and consultations	116	29	0	0	29	25 %	87	0	0	87	0	0	0	0
	2 2 3 3	Interinstitutional cooperation	3 873	2 556	481	0	3 037	78 %	747	0	85	832	0	3	0	3
	2 2 3 4	Removals	200	80	33	0	113	57 %	85	0	0	85	0	2	0	2
	2 2 3 5	Financial charges	10	6	1	0	7	69 %	2	0	0	2	0	1	0	1
	2 2 3 6	Legal expenses and costs, damages and compensation	146	39	55	0	94	64 %	41	0	0	41	2	10	0	12
	2 2 3 7	Other operating expenditure	53	3	0	0	3	6 %	41	0	0	41	6	3	0	9
	2 2 4 0	Conflict Prevention and Medation Support Services	843	62	296	0	358	42 %	388	0	2	390	0	92	3	95
	Total chapter 2 2		10 512	6 233	1 331	0	7 564	72 %	2 682	0	93	2 774	8	162	3	173
	Total Title 2		104 045	49 494	22 382	1 587	73 463	71 %	26 149	0	2 026	28 175	10	2 382	16	2 407

Policy Area 3: Delegations

EUR '000																
			Total approp. availab.	Payments made from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Appropriations carried over to 2019 Autom. carry-overs	By decision	Assigned rev.	Total	Appropriations lapsing from final adopt. budget	from carry-overs	from assign. rev.	Total
			1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
3 0	3 0 0 0	Remuneration and entitlements of statutory staff	116 829	116 783	0	4	116 786	100 %	20	0	0	20	22	0	0	22
	3 0 0 1	External staff and outside services	70 237	69 210	0	274	69 484	99 %	17	0	440	456	296	0	0	296
	3 0 0 2	Other expenditure related to staff	32 582	20 197	5 309	280	25 786	79 %	5 296	0	275	5 571	7	1 218	0	1 225
	3 0 0 3	Buildings and associated costs	272 481	136 627	27 058	16 618	180 303	66 %	48 231	0	41 107	89 338	26	2 809	6	2 841
	3 0 0 4	Other administrative expenditure	92 116	24 561	25 175	3 754	53 490	58 %	18 262	0	19 156	37 418	2	1 207	0	1 208
	3 0 0 5	Commission contribution for Commission staff in delegations	231 389	0	9 897	178 368	188 266	81 %	0	0	40 035	40 035	0	3 073	15	3 088
	Total chapter 3 0		815 634	367 378	67 440	199 298	634 116	78 %	71 824	0	101 013	172 837	352	8 307	21	8 680
Total Title 3			815 634	367 378	67 440	199 298	634 116	78 %	71 824	0	101 013	172 837	352	8 307	21	8 680
GRAND TOTAL			1 090 026	575 480	92 662	202 332	870 474	80 %	102 493	0	105 258	207 751	526	11 238	37	11 801

2. COMMITMENTS OUTSTANDING

Policy area 1: Staff at headquarters

EUR '000											
			Commitments outstanding at the end of prev. year				Commitments of the year				Total commitments outstanding at year-end
			Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	
			1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1 1	1 1 0 0	Basic salaries	0	0	0	0	97 350	97 350	0	0	0
	1 1 0 1	Entitlements under the Staff Regulations related to the post held	0	0	0	0	374	374	0	0	0
	1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	0	0	0	0	24 990	24 990	0	0	0
	1 1 0 3	Social security cover	0	0	0	0	3 757	3 757	0	0	0
	Total chapter 1 1		0	0	0	0	126 471	126 471	0	0	0
1 2	1 2 0 0	Contract staff	0	0	0	0	11 722	11 722	0	0	0
	1 2 0 1	Non-military seconded national experts	292	0	292	0	3 936	3 689	0	247	247
	1 2 0 2	Traineeships	36	(33)	3	(0)	405	386	0	19	19
	1 2 0 4	Agency staff and special advisers	169	(63)	106	0	100	24	0	76	76
	1 2 0 5	Military seconded national experts	147	0	147	0	8 988	8 213	0	775	775
	Total chapter 1 2		644	(96)	547	(0)	25 151	24 034	0	1 117	1 117

1 3	1 3 0 0	Recruitment	49	(39)	10	0	80	42	0	37	37
	1 3 0 1	Training	861	(60)	801	0	1 204	666	0	537	537
	1 3 0 2	Entitlements related to entering or leaving the service and transfers	78	0	78	0	1 200	905	0	295	295
	Total chapter 1 3		988	(99)	889	0	2 484	1 614	0	870	870
1 4	1 4 0 0	Missions	1 338	(313)	1 024	0	8 691	6 277	0	2 414	2 414
	Total chapter 1 4		1 338	(313)	1 024	0	8 691	6 277	0	2 414	2 414
1 5	1 5 0 0	Social services and assistance to staff	57	(12)	45	0	241	197	0	44	44
	1 5 0 1	Medical service	163	(29)	134	0	513	513	0	0	0
	1 5 0 3	Crèches and childcare facilities	202	0	202	0	1 005	931	0	75	75
	1 5 0 4	European Schools	0	0	0	0	19	19	0	0	0
	Total chapter 1 5		421	(41)	380	0	1 778	1 659	0	119	119
	Total Title 1		3 390	(550)	2 841	(0)	164 575	160 055	0	4 520	4 520

Policy area 2: Buildings, equipment and operating expenditure at headquarters

EUR '000											
			Commitments outstanding at the end of prev. year				Commitments of the year				Total commitments outstanding at year-end
			Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	
			1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2 0	2 0 0 0	Rent and annual lease payments	89	(39)	51	0	19 464	19 083	0	381	381
	2 0 0 2	Fitting-out and security works	69	(50)	19	0	674	9	0	665	665
	2 0 1 0	Cleaning and maintenance	680	(46)	634	0	4 646	3 375	0	1 271	1 271
	2 0 1 1	Water, gas, electricity and heating	223	(108)	115	0	1 452	908	0	543	543
	2 0 1 2	Building security and surveillance	524	(63)	461	0	6 315	5 511	0	804	804
	2 0 1 3	Insurance	13	(5)	8	0	44	30	0	14	14
	2 0 1 4	Other expenditure relating to buildings	21	(7)	15	0	128	41	0	87	87
	Total chapter 2 0		1 620	(317)	1 303	0	32 722	28 957	0	3 765	3 765
2 1	2 1 0 0	Information and communication technology	6 413	(573)	5 840	0	14 443	8 475	0	5 967	5 967
	2 1 0 1	Cryptography and highly classified information and communications technology	11 922	(1 064)	10 859	0	15 133	5 097	0	10 036	10 036
	2 1 0 2	Security of information and communication technology up to the level 'EU restricted'	2 215	(138)	2 077	0	3 786	854	0	2 932	2 932
	2 1 0 3	Technical Security Countermeasures	847	(39)	808	0	1 785	1 001	0	784	784
	2 1 1 0	Furniture	150	0	150	0	395	395	0	0	0
	2 1 1 1	Technical equipment and installations	83	(83)	0	0	44	30	0	13	13
	2 1 1 2	Transport	20	(5)	15	0	62	37	0	25	25
	Total chapter 2 1		21 650	(1 902)	19 748	0	35 648	15 890	0	19 758	19 758

2 2	2 2 0 0	Organisation of meetings, conferences and congresses	40	(1)	39	0	665	566	0	99	99
	2 2 0 1	Experts' travel expenses	5	(5)	0	(0)	55	31	0	24	24
	2 2 1 0	Documentation and library expenditure	171	(3)	168	0	955	840	0	115	115
	2 2 1 1	Satellite imagery	0	0	0	0	450	450	0	0	0
	2 2 1 2	General publications	35	(0)	34	0	40	1	0	39	39
	2 2 1 3	Public information and public events	73	(3)	70	0	495	336	0	159	159
	2 2 1 4	Strategic Communication Capacity	0	0	0	0	800	172	0	628	628
	2 2 2 1	Interpretation	64	0	64	0	735	659	0	76	76
	2 2 3 0	Office supplies	100	(29)	71	0	400	296	0	104	104
	2 2 3 1	Postal charges	29	(10)	19	0	155	108	0	47	47
	2 2 3 2	Expenditure on studies, surveys and consultations	0	0	0	0	116	29	0	87	87
	2 2 3 3	Interinstitutional cooperation	485	(3)	481	0	3 303	2 556	0	747	747
	2 2 3 4	Removals	35	(2)	33	0	165	80	0	85	85
	2 2 3 5	Financial charges	2	(1)	1	0	8	6	0	2	2
	2 2 3 6	Legal expenses and costs, damages and compensation	65	(10)	55	0	80	39	0	41	41
	2 2 3 7	Other operating expenditure	3	(3)	0	0	44	3	0	41	41
	2 2 4 0	Conflict Prevention and Medation Support Services	388	(92)	296	0	450	62	0	388	388
	Total chapter 2 2		1 493	(162)	1 331	(0)	8 915	6 233	0	2 682	2 682
Total Title 2			24 764	(2 382)	22 382	(0)	77 285	51 081	0	26 204	26 204

Policy area 3: Delegations

EUR '000											
			Commitments outstanding at the end of prev. year				Commitments of the year				Total commitments outstanding at year-end
			Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	
			1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3 0	3 0 0 0	Remuneration and entitlements of statutory staff	0	0	0	0	116 806	116 786	20	(0)	(0)
	3 0 0 1	External staff and outside services	0	0	0	0	69 501	69 484	17	0	0
	3 0 0 2	Other expenditure related to staff	6 527	(1 218)	5 309	0	25 773	20 477	0	5 296	5 296
	3 0 0 3	Buildings and associated costs	29 867	(2 809)	27 058	0	224 714	153 245	0	71 469	71 469
	3 0 0 4	Other administrative expenditure	26 382	(1 207)	25 175	0	53 393	28 315	0	25 079	25 079
	3 0 0 5	Commission contribution for Commission staff in delegations	16 360	(4 371)	11 840	149	192 737	176 426	0	16 311	16 460
	Total chapter 3 0		79 136	(9 604)	69 382	149	682 924	564 733	37	118 154	118 303
	Total Title 3		79 136	(9 604)	69 382	149	682 924	564 733	37	118 154	118 303
	GRAND TOTAL		107 290	(12 536)	94 605	149	924 785	775 869	37	148 879	149 028