



Secrétariat Général
Unité personnel, administration et budget

Bilan 2018

Rapport sur la gestion budgétaire et financière

Etats sur l'exécution du Budget
Etats financiers

Section VIII / Médiateur

Conformément aux article 249 du Règlement Financier du
18.07.2018, ainsi que l'article 23 des Règles internes relatives
à l'exécution du budget du Médiateur européen

FR



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Partie I. - Rapport sur la gestion budgétaire et financière

1 - Récapitulatif des dépenses de l'exercice 2018

(Montants exprimés en euros)

I. Crédits disponibles

Les crédits définitifs inscrits au budget du Médiateur pour l'exercice 2018 s'élèvent à : 10 837 545,00

II. Utilisation des crédits

a) Les engagements s'élèvent à : 10 331 815,87

b) Les crédits non engagés s'élèvent à : 505 729,13

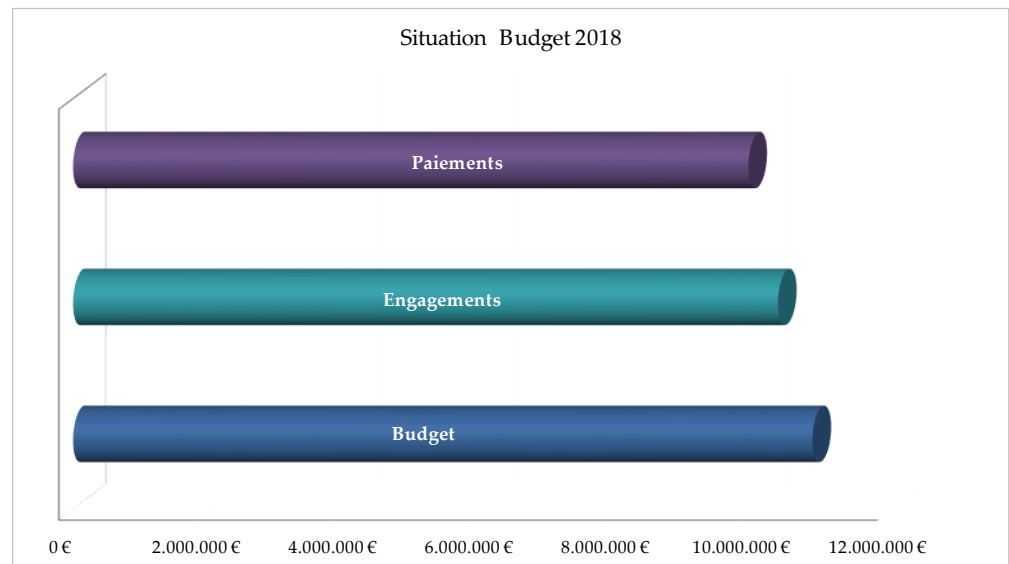
c) Les paiements réels s'élèvent à : 9 897 950,15

III. Utilisation des crédits reportés (2017 vers 2018)

Les crédits reportés de droit de l'exercice 2017 à l'exercice 2018 s'élèvent à : 841 340,68

Les paiements effectués sur la base des crédits reportés s'élèvent à : 695 280,59

Solde des crédits reportés : 146 060,09





2 - Exécution budgétaire 2018¹

2.1 Recettes

Le total des recettes pour l'exercice 2018 s'est élevé à 1 157 537 € (contre 1 111 615 € pour l'exercice 2017).

2.2 Engagements

Les engagements se sont élevés au total à 10 331 815,87 €, soit 95,33 % du budget 2018 (contre 93,91 % en 2017).

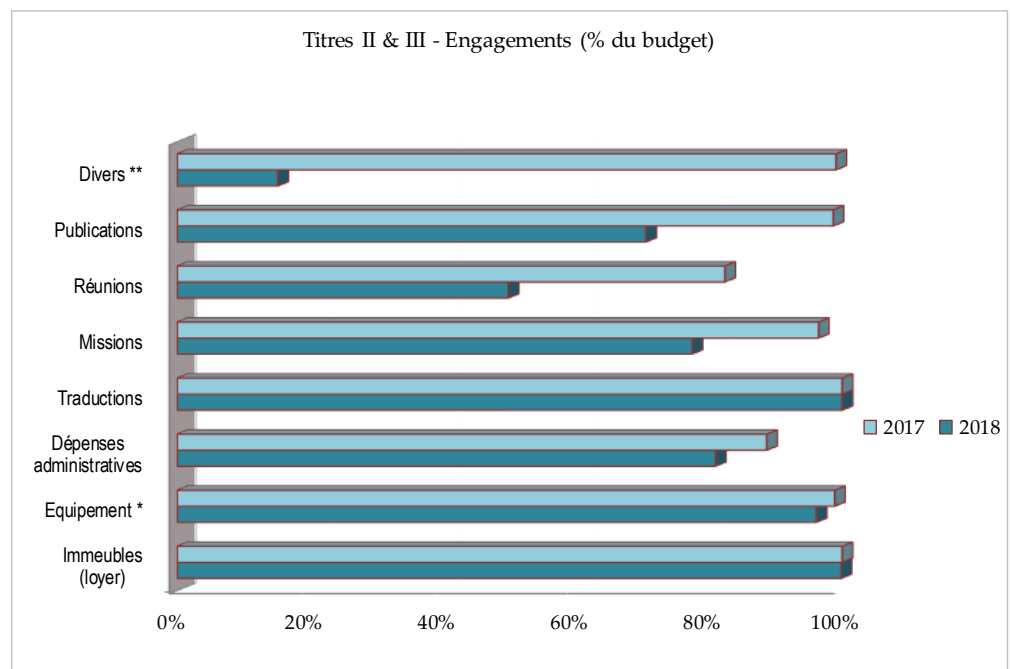
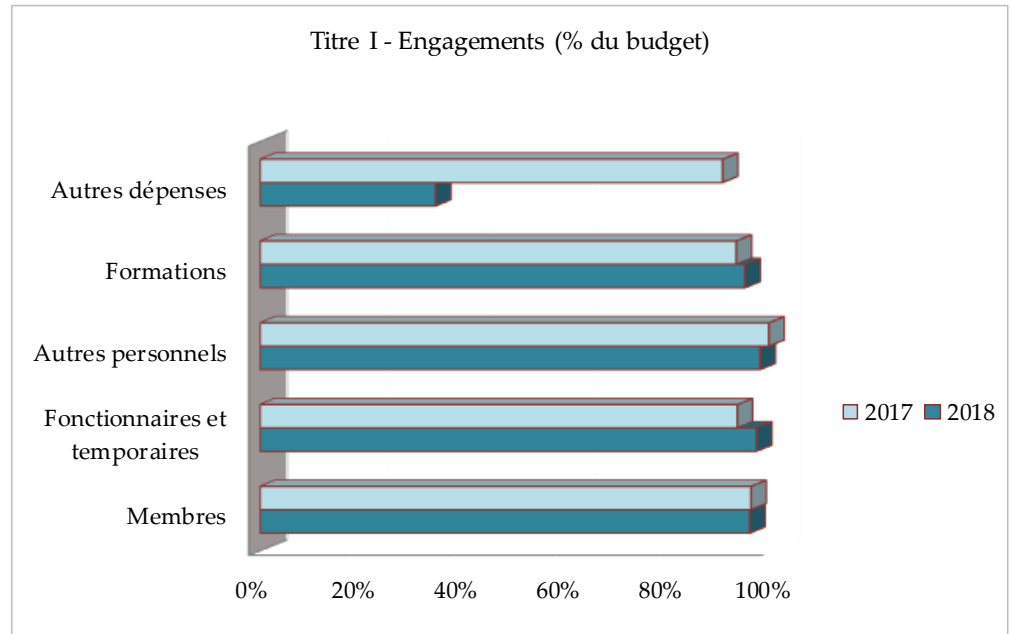
Le tableau ci-après présente, chapitre après chapitre, l'évolution des crédits engagés en 2018 par rapport à l'exercice 2017.

Chapitre	Intitulé	2018 (euros)	2017 (euros)
10	Membres de l'institution	455 769	460 136
12	Fonctionnaires et agents temporaires	6 620 948	6 265 202
14	Autres personnels et prestations externes	838 457	857 172
16	Autres dépenses concernant les personnels	341 983	333 789
	Total du Titre I	8 257 157	7 916 299
20	Immeubles et frais accessoires	1 041 513	1 000 000
21	Informatique, équipement et mobilier : achat, location et maintenance	239 803	353 954
23	Dépenses de fonctionnement administratif courant	509 990	470 951
	Total du Titre II	1 791 306	1 824 905
30	Réunions et conférences	163 771	253 857
32	Expertise et information : acquisition, archivage, production et diffusion	117 482	218 840
33	Etudes et autres subventions	0	25 300
34	Dépenses relatives aux fonctions du Médiateur	2 100	2 100
	Total du Titre III	283 353	500 097
	Total Général	10 331 816	10 241 301

¹ cf. Annexes 1 et 2 (tableaux de bord crédits courants et crédits reportés arrêtés au 31/12/2018)



Les graphiques ci-dessous illustrent schématiquement les parts des crédits engagés par titre et l'évolution de 2017 à 2018.



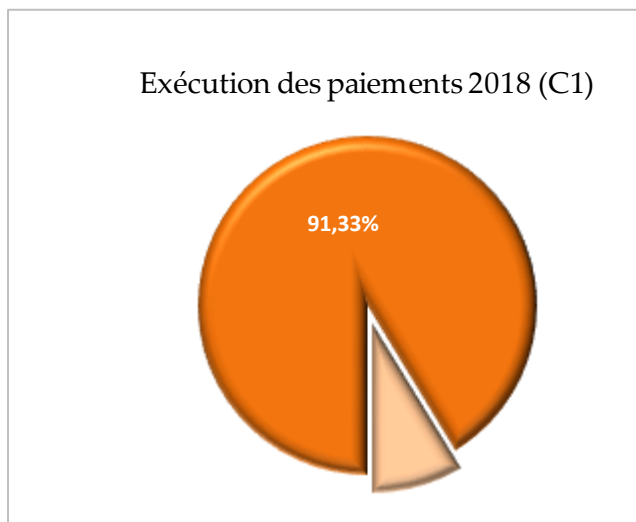
* informatique, mobilier, transport

** bibliothèque, archives, subventions, autres dépenses

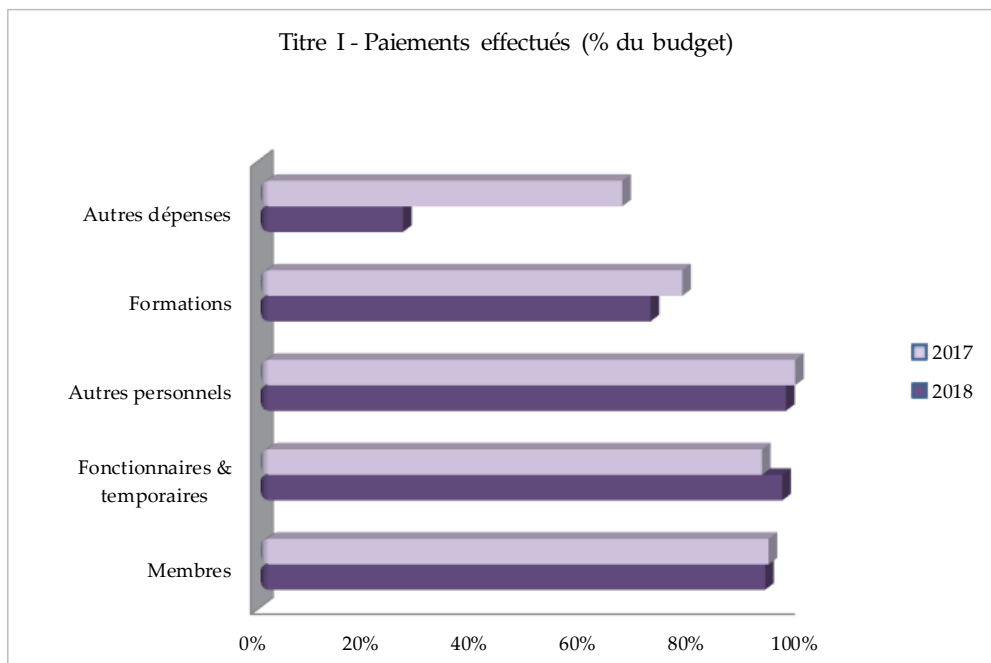


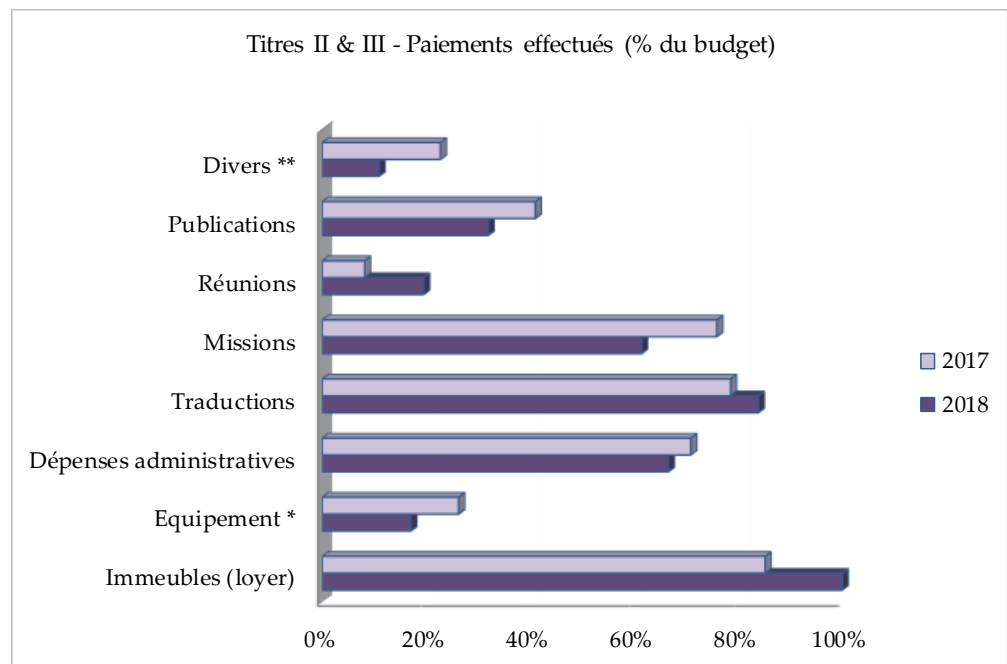
2.3 Paiements

Les paiements ont totalisé 9 897 950,15 € soit 91,33 % du budget 2018 (contre 86,20 % en 2017).



Les graphiques ci-dessous illustrent schématiquement la part des paiements par titre et l'évolution de 2017 à 2018.





* informatique, mobilier, transport

** bibliothèque, archives, subventions, autres dépenses

2.4 Virements

Modification du tableau des effectifs

Conformément à l'article 50 du Règlement Financier, une modification dans le tableau des effectifs a été demandée et adoptée par l'autorité budgétaire. Il s'agit de la transformation suivante :

- Modification du tableau des effectifs 01/2018 :

- un poste permanent AST7 en poste permanent AD7.

Modification de la répartition des crédits de l'exercice

Conformément au Règlement Financier, des modifications de la répartition des crédits entre les lignes ont été adoptées. Il s'agit des transformations suivantes :

- Virement 02/2018 (article 25 du Règlement financier)

Poste donneur / Poste receveur	Montant donné (-) / montant reçu (+)
-----------------------------------	---

De

1200 "Rémunérations et indemnités"

- 76.200 €



À	
1404 "Stages, subventions et échanges de fonctionnaires"	+ 6.000 €
231 "Traduction et interprétation "	+ 60.000 €
232 "Support aux activités"	+ 9.600 €
3400 "Frais divers"	+ 600 €
Total	+76.200 €

- Virement 03/2018 (article 25 du Règlement financier)

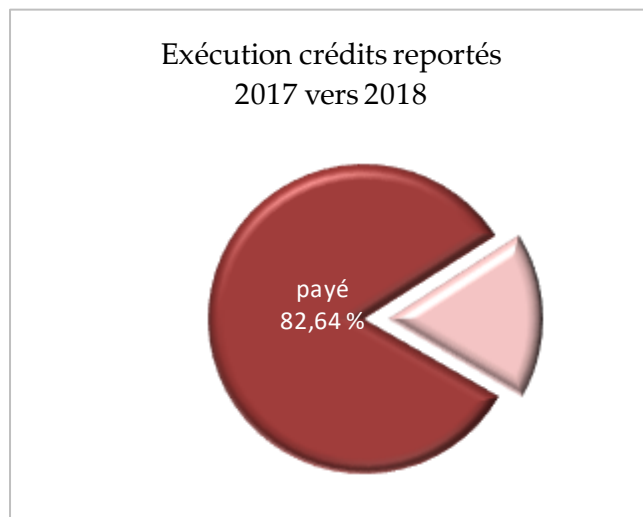
Poste donneur / Poste receveur	Montant donné (-) / montant reçu (+)
De	
1200 "Rémunérations et indemnités"	- 18.200 €
2100 "Achat, entretien et maintenance des équipements et des logiciels, et travaux connexes "	- 24.000 €
212 "Mobilier"	- 1.500 €
303 "Réunions en général"	- 5.000 €
304 "Réunions internes"	- 2.700 €
3201 "Dépenses afférentes aux ressources archivistiques"	- 1.500 €
3210 "Communication et publications"	- 17.900 €
3300 "Etudes"	- 1.700 €
Total	+72.500 €

À	
1632 "Relations sociales entre les membres du personnel et autres interventions sociales"	+ 2.500 €
231 "Traduction et interprétation "	+ 70.000 €
Total	+ 70.500 €



2.5 Crédits reportés de 2017 à 2018

Les reports de crédits à 2018 ont atteint un montant total de 841 340,68 €. Les paiements au titre de ces reports se sont établis 695 280,59 €, soit 82,64 % (contre 93,85 % en 2017).



Pour mémoire, les paiements en crédits courants pour l'année 2017 ont atteint un total de 9 399 960,74 €.

Par conséquent, le paiement des crédits 2017 (paiement en crédits courants + paiement en crédits reportés) représente 92,57 % du Budget 2017 (contre 94,81 % pour l'exécution des crédits 2016).

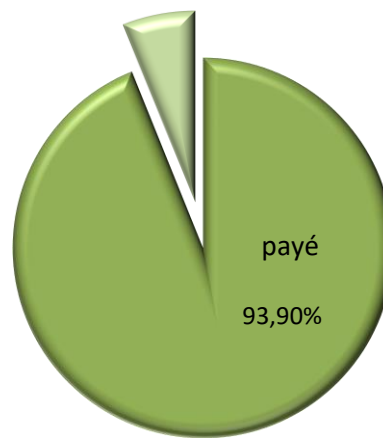
2.6 Crédits reportés de 2018 à 2019

Les crédits reportés de 2018 à 2019 représentent 433 865,72 €, soit 4 % du Budget 2018. En comparaison, la part relative des crédits reportés de 2017 s'élevait à 841 340,68 €, soit 7,71 % du Budget 2017.

Par conséquent, l'exécution des crédits 2018 (paiements en crédits courants + montant des crédits reportés) représente 95,3 % du Budget 2018 (contre 93,9 % du Budget 2017).



Exécution des crédits 2017 (C1 + C8)



2.7 Indicateurs

Indicateurs	Objectifs	1er trim.	1er+2ème	1er-3ème	2018	(2017)
	2018	2018	trim 2018	trim 2018		
F1: Pourcentage de l'exécution budgétaire	Total : 93%	88,1 %	94,7 %	95,60 %	95,3%	(93,91%)
F2: Nombre d'opérations payées au-delà de 30 jours	Total : 0	1	1	1	1	(0)

Le délai moyen de paiement pour l'exercice 2018 est de 12,40 jours (contre 12,90 jours en 2017).



Annexe 1 : Tableau de bord - crédits courants 2018

Exercice 2018		Budget initial	Crédits actuels	Engagements contractés	% engagé	Balance en €	Paiements effectués	% payé sur engagements	% payé sur Budget
Titre I - Personnes liées à l'Institution									
1000	Traitements	433.500,00	433.500,00	422.122,63	97,38%	11.377,37	422.122,63	100,00%	97,38%
1020	Indemnités transitoires	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
1030	Pension	8.000,00	8.000,00	4.850,46	0,00%	3.149,54	4.850,46	0,00%	0,00%
1040	Missions	35.000,00	35.000,00	28.688,73	81,97%	6.311,27	19.848,13	69,18%	56,71%
1050	Cours	2.000,00	2.000,00	107,10	5,36%	1.892,90	107,10	100,00%	5,36%
1080	Prises/Cessation fonctions	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
Chapitre 10		478.500,00	478.500,00	455.768,92	95,25%	22.731,08	446.928,32	98,06%	93,40%
1200	Traitements	6.887.483,00	6.793.083,00	6.574.842,01	96,79%	218.240,99	6.574.842,01	100,00%	96,79%
1202	Heures supplémentaires	3.000,00	3.000,00	251,68	8,39%	2.748,32	251,68	0,00%	8,39%
1204	Prise/cessation fonction	60.000,00	60.000,00	45.854,60	76,42%	14.145,40	45.854,60	100,00%	76,42%
1220	Retrait d'emploi dans l'intérêt du service	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
Chapitre 12		6.950.483,00	6.856.083,00	6.620.948,29	96,57%	235.134,71	6.620.948,29	100,00%	96,57%
1400	Agents contractuels	694.078,00	694.078,00	675.975,10	97,39%	18.102,90	675.975,10	100,00%	97,39%
1404	Stages	162.000,00	168.000,00	162.481,78	96,72%	5.518,22	162.385,78	99,94%	96,66%
Chapitre 14		856.078,00	862.078,00	838.456,88	97,26%	23.621,12	838.360,88	99,99%	97,25%
1610	Frais recrutements	5.000,00	5.000,00	950,00	19,00%	4.050,00	300,00	31,58%	6,00%
1612	Perfectionnement professionnel	130.000,00	130.000,00	122.627,73	94,33%	7.372,27	94.024,82	76,68%	72,33%
1630	Service social	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
1631	Mobilité	7.000,00	7.000,00	4.407,30	62,96%	2.592,70	4.407,30	100,00%	62,96%
1632	Relations / personnel	7.000,00	9.500,00	3.998,33	42,09%	5.501,67	3.583,36	89,62%	37,72%
1650	Ecoles européennes	210.000,00	210.000,00	210.000,00	100,00%	0,00	210.000,00	100,00%	100,00%
Chapitre 16		359.000,00	361.500,00	341.983,36	94,60%	19.516,64	312.315,48	91,32%	86,39%
TOTAL TITRE I		8.644.061,00	8.558.161,00	8.257.157,45	96,48%	301.003,55	8.218.552,97	99,53%	96,03%
Titre II - Immeubles, Mobilier, Equipements et dépenses diverses									
2000	Loyers	1.042.984,00	1.042.984,00	1.041.512,58	99,86%	1.471,42	1.041.512,58	100,00%	99,86%
Chapitre 20		1.042.984,00	1.042.984,00	1.041.512,58	99,86%	1.471,42	1.041.512,58	100,00%	99,86%
2100	Informatique	240.000,00	216.000,00	211.867,59	98,09%	4.132,41	39.040,98	18,43%	18,07%
2120	Mobilier	15.000,00	13.500,00	10.795,54	79,97%	2.704,46	2.514,27	23,29%	18,62%
2160	Transport	20.000,00	20.000,00	17.139,84	85,70%	2.860,16	908,65	5,30%	4,54%
Chapitre 21		275.000,00	249.500,00	239.802,97	96,11%	9.697,03	42.463,90	17,71%	17,02%
2300	Fournitures bureau & impressions	11.000,00	11.000,00	9.434,24	85,77%	1.565,76	6.302,65	66,81%	57,30%
2301	Affranchissement	5.000,00	5.000,00	2.795,31	55,91%	2.204,69	1.701,64	60,87%	34,03%
2302	Téléphone	11.000,00	11.000,00	3.250,10	29,55%	7.749,90	2.250,10	69,23%	20,46%
2303	Charges financières	700,00	700,00	525,00	75,00%	175,00	226,00	43,05%	32,29%
2304	Régie d'avance & divers	4.000,00	4.000,00	2.568,45	64,21%	1.431,55	2.468,45	96,11%	61,71%
2305	Frais juridiques	15.000,00	15.000,00	0,00	0,00%	15.000,00	0,00	0,00%	0,00%
2310	Traductions	215.000,00	345.000,00	345.000,00	100,00%	0,00	288.948,83	83,75%	83,75%
2320	Support aux activités	147.500,00	157.100,00	146.416,82	93,20%	10.683,18	122.509,82	83,67%	77,98%
Chapitre 23		409.200,00	548.800,00	509.989,92	92,93%	38.810,08	424.407,49	83,22%	77,33%
TOTAL TITRE II		1.727.184,00	1.841.284,00	1.791.305,47	97,29%	49.978,53	1.508.383,97	84,21%	81,92%
Titre III dépenses résultant de l'exercice par l'institution de ses missions									
3000	Frais de missions	165.000,00	165.000,00	127.773,01	77,44%	37.226,99	101.221,11	79,22%	61,35%
3020	Frais de réception	3.000,00	3.000,00	371,93	12,40%	2.628,07	371,93	100,00%	12,40%
3030	Réunions en général	50.000,00	45.000,00	31.485,39	69,97%	13.514,61	9.882,31	31,39%	21,96%
3040	Frais divers de réunion	27.000,00	24.300,00	4.140,18	17,04%	20.159,82	3.840,58	92,76%	15,80%
Chapitre 30		245.000,00	237.300,00	163.770,51	69,01%	73.529,49	115.315,93	70,41%	48,59%
3200	Bibliothèque	8.000,00	8.000,00	3.675,92	45,95%	4.324,08	1.994,74	54,27%	24,93%
3201	Fonds d'archives	15.000,00	13.500,00	237,00	1,76%	13.263,00	237,00	100,00%	1,76%
3210	Publications	179.000,00	161.100,00	113.569,52	70,50%	47.530,48	51.365,54	45,23%	31,88%
Chapitre 32		202.000,00	182.600,00	117.482,44	64,34%	65.117,56	53.597,28	45,62%	29,35%
3300	Etudes	17.800,00	16.100,00	0,00	0,00%	16.100,00	0,00	0,00%	0,00%
3301	Autres subventions	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
Chapitre 33		17.800,00	16.100,00	0,00	0,00%	16.100,00	0,00	0,00%	0,00%
3400	Dépenses diverses	1.500,00	2.100,00	2.100,00	100,00%	0,00	2.100,00	100,00%	100,00%
Chapitre 34		1.500,00	2.100,00	2.100,00	100,00%	0,00	2.100,00	100,00%	100,00%
TOTAL TITRE III		466.300,00	438.100,00	283.352,95	64,68%	154.747,05	171.013,21	60,35%	39,04%
TOTAL TITRE II + III		2.193.484,00	2.279.384,00	2.074.658,42	91,02%	204.725,58	1.679.397,18	80,95%	73,68%
TOTAL GENERAL		10.837.545,00	10.837.545,00	10.331.815,87	95,33%	505.729,13	9.897.950,15	95,80%	91,33%



Annexe 2 : Tableau de bord - crédits reportés 2017 vers 2018

UTILISATION DES CREDITS REPORTEES 2017 vers 2018					
postes budget	Intitulés	Crédits reportés	Paiements effectués	% utilisation	Reste à liquider (RAL)
1040	Missions Médiatrice	6.183,13	3.875,00	62,67%	2.308,13
1050	Cours	742,50	715,00	96,30%	27,50
1204	Frais entrée/cessation fonctions	100,00	0,51	0,51%	99,49
1404	Stages	350,00	148,00	42,29%	202,00
1610	Frais de recrutement	1.874,86	183,80	9,80%	1.691,06
1612	Perfectionnement professionnel	21.955,85	16.952,50	77,21%	5.003,35
1632	Relations sociales personnel	411,03	389,80	94,83%	21,23
1650	Ecoles européennes	28.726,24	28.726,24	100,00%	0,00
Total Titre I		60.343,61	50.990,85	4,84	9.352,76
2000	Loyer	149.424,10	59.335,45	39,71%	90.088,65
2100	Informatique	220.072,68	217.598,02	98,88%	2.474,66
2120	Mobilier	23.776,53	23.418,20	98,49%	358,33
2160	Matériel de transport	16.249,40	14.906,76	91,74%	1.342,64
2300	Fournitures de bureau	1.665,77	1.261,71	75,74%	404,06
2301	Affranchissement	250,00	250,00	100,00%	0,00
2302	Télécommunications	3.000,00	730,79	24,36%	2.269,21
2303	Charges financières	84,00	9,00	10,71%	75,00
2304	Regie avance	342,57	264,55	77,23%	78,02
2310	Traductions	57.145,52	55.257,57	96,70%	1.887,95
2320	Support aux activités	36.175,00	17.098,37	47,27%	19.076,63
Total Titre II		508.185,57	390.130,42	76,77%	118.055,15
3000	Missions staff	34.107,77	23.464,56	68,80%	10.643,21
3030	Réunions externes	60.518,75	59.690,65	98,63%	828,10
3040	Frais réunions internes	24.815,40	21.607,65	87,07%	3.207,75
3200	Documentation et librairie	438,88	407,69	92,89%	31,19
3201	Frais archives	18.050,00	17.100,00	94,74%	950,00
3210	Publications	114.880,70	111.888,77	97,40%	2.991,93
3300	Etudes	20.000,00	20.000,00	100,00%	0,00
Total Titre III		272.811,50	254.159,32	93,16%	18.652,18
Total général		841.340,68	695.280,59	82,64%	146.060,09



Partie II. - États sur l'exécution du budget

1 - Situation des crédits courants de l'exercice
2018

Budgetary Execution by Budget Line and Fund Source

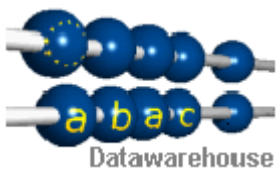
Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

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	433,500.00	422,122.63	97.38 %	11,377.37	0.00	433,500.00	422,122.63	97.38 %
A01030	PENSIONS	8,000.00	4,850.46	60.63 %	3,149.54	0.00	8,000.00	4,850.46	60.63 %
A01040	FRAIS DE MISSIONS	35,000.00	28,688.73	81.97 %	6,311.27	0.00	35,000.00	19,848.13	56.71 %
A01050	COURS	2,000.00	107.10	5.36 %	1,892.90	0.00	2,000.00	107.10	5.36 %
A01200	SALAIRES ET INDEMN	6,793,083.00	6,574,842.01	96.79 %	218,240.99	0.00	6,793,083.00	6,574,842.01	96.79 %
A01202	HEURES SUPP PAYÉES	3,000.00	251.68	8.39 %	2,748.32	0.00	3,000.00	251.68	8.39 %
A01204	DROITS LIÉS FONCTION	60,000.00	45,854.60	76.42 %	14,145.40	0.00	60,000.00	45,854.60	76.42 %
A01400	AGENTS CONTRACTUELS	694,078.00	675,975.10	97.39 %	18,102.90	0.00	694,078.00	675,975.10	97.39 %
A01404	STAGIAIRES	168,000.00	162,481.78	96.72 %	5,518.22	0.00	168,000.00	162,385.78	96.66 %
A01610	FRAIS DE RECRUTEMENT	5,000.00	950.00	19.00 %	4,050.00	0.00	5,000.00	300.00	6.00 %
A01612	FORMATION PROFES	130,000.00	122,627.73	94.33 %	7,372.27	0.00	130,000.00	94,024.82	72.33 %
A01631	MOBILITÉ	7,000.00	4,407.30	62.96 %	2,592.70	0.00	7,000.00	4,407.30	62.96 %
A01632	RELATIONS SOCIALES	9,500.00	3,998.33	42.09 %	5,501.67	0.00	9,500.00	3,583.36	37.72 %
A01650	ECOLES EUROPÉENNES	210,000.00	210,000.00	100.00 %	0.00	0.00	210,000.00	210,000.00	100.00 %
A02000	LOYER	1,042,984.00	1,041,512.58	99.86 %	1,471.42	0.00	1,042,984.00	1,041,512.58	99.86 %
A02100	ACHAT INFORMATIQUE	216,000.00	211,867.59	98.09 %	4,132.41	0.00	216,000.00	39,040.98	18.07 %
A02120	MOBILIER	13,500.00	10,795.54	79.97 %	2,704.46	0.00	13,500.00	2,514.27	18.62 %
A02160	MATÉRIEL DE TRANSPOR	20,000.00	17,139.84	85.70 %	2,860.16	0.00	20,000.00	908.65	4.54 %
A02300	FOUNITURES DE BUREAU	11,000.00	9,434.24	85.77 %	1,565.76	0.00	11,000.00	6,302.65	57.30 %

Budgetary Execution by Budget Line and Fund Source

Budget Year: 2018 / 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	5,000.00	2,795.31	55.91 %	2,204.69	0.00	5,000.00	1,701.64	34.03 %
A02302	TÉLÉCOMMUNICATIONS	11,000.00	3,250.10	29.55 %	7,749.90	0.00	11,000.00	2,250.10	20.46 %
A02303	CHARGES FINANCIÈRES	700.00	525.00	75.00 %	175.00		700.00	226.00	32.29 %
A02304	AUTRES DÉPENSES	4,000.00	2,568.45	64.21 %	1,431.55	0.00	4,000.00	2,468.45	61.71 %
A02305	FRAIS JURIDIQUES	15,000.00		0.00 %	15,000.00		15,000.00		
A02310	TRADUCT ET INTERPRÉT	345,000.00	345,000.00	100.00 %	0.00		345,000.00	288,948.83	83.75 %
A02320	SUPPORT AUX ACTIVITÉ	157,100.00	146,416.82	93.20 %	10,683.18	0.00	157,100.00	122,509.82	77.98 %
B03000	MISSIONS PERSONNEL	165,000.00	127,773.01	77.44 %	37,226.99	0.00	165,000.00	101,221.11	61.35 %
B03020	RÉCEPTIONS ET REPRÉS	3,000.00	371.93	12.40 %	2,628.07	0.00	3,000.00	371.93	12.40 %
B03030	RÉUNIONS EXTERNES	45,000.00	31,485.39	69.97 %	13,514.61	0.00	45,000.00	9,882.31	21.96 %
B03040	RÉUNIONS INTERNES	24,300.00	4,140.18	17.04 %	20,159.82	0.00	24,300.00	3,840.58	15.80 %
B03200	FRAIS DE BIBLIOTHÈQU	8,000.00	3,675.92	45.95 %	4,324.08	0.00	8,000.00	1,994.74	24.93 %
B03201	ARCHIVAGE	13,500.00	237.00	1.76 %	13,263.00		13,500.00	237.00	1.76 %
B03210	PUBLICATIONS	161,100.00	113,569.52	70.50 %	47,530.48	0.00	161,100.00	51,365.54	31.88 %
B03300	ETUDES	16,100.00	0.00	0.00 %	16,100.00		16,100.00		
B03400	FRAIS DIVERS	2,100.00	2,100.00	100.00 %	0.00	0.00	2,100.00	2,100.00	100.00 %
		10,837,545.00	10,331,815.87	95.33 %	505,729.13	0.00	10,837,545.00	9,897,950.15	91.33 %



Budgetary Execution by Budget Position and Fund Source

Budget Year: 2018 / 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	433,500.00	422,122.63		433,500.00	422,122.63	0.00
		433,500.00	422,122.63	0.00	433,500.00	422,122.63	0.00
A01030	PENSIONS	8,000.00	4,850.46		8,000.00	4,850.46	0.00
		8,000.00	4,850.46	0.00	8,000.00	4,850.46	0.00
A01040	FRAIS DE MISSIONS	35,000.00	28,688.73		35,000.00	19,848.13	0.00
		35,000.00	28,688.73	0.00	35,000.00	19,848.13	0.00
A01050	COURS	2,000.00	107.10		2,000.00	107.10	0.00
		2,000.00	107.10	0.00	2,000.00	107.10	0.00
A01200	SALAIRES ET INDEMN	6,793,083.00	6,574,842.01		6,793,083.00	6,574,842.01	0.00
		6,793,083.00	6,574,842.01	0.00	6,793,083.00	6,574,842.01	0.00
A01202	HEURES SUPP PAYÉES	3,000.00	251.68		3,000.00	251.68	0.00
		3,000.00	251.68	0.00	3,000.00	251.68	0.00
A01204	DROITS LIÉS FONCTION	60,000.00	45,854.60		60,000.00	45,854.60	0.00
		60,000.00	45,854.60	0.00	60,000.00	45,854.60	0.00
A01400	AGENTS CONTRACTUELS	694,078.00	675,975.10		694,078.00	675,975.10	0.00
		694,078.00	675,975.10	0.00	694,078.00	675,975.10	0.00

Budgetary Execution by Budget Position and Fund Source

Budget Year: 2018 / 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	162,481.78		168,000.00	162,385.78	0.00
		168,000.00	162,481.78	0.00	168,000.00	162,385.78	0.00
A01610	FRAIS DE RECRUTEMENT	5,000.00	950.00		5,000.00	300.00	0.00
		5,000.00	950.00	0.00	5,000.00	300.00	0.00
A01612	FORMATION PROFES	130,000.00	122,627.73		130,000.00	94,024.82	0.00
		130,000.00	122,627.73	0.00	130,000.00	94,024.82	0.00
A01631	MOBILITÉ	7,000.00	4,407.30		7,000.00	4,407.30	0.00
		7,000.00	4,407.30	0.00	7,000.00	4,407.30	0.00
A01632	RELATIONS SOCIALES	9,500.00	3,998.33		9,500.00	3,583.36	0.00
		9,500.00	3,998.33	0.00	9,500.00	3,583.36	0.00
A01650	ECOLES EUROPÉENNES	210,000.00	210,000.00		210,000.00	210,000.00	0.00
		210,000.00	210,000.00	0.00	210,000.00	210,000.00	0.00
A02000	LOYER	1,042,984.00	1,041,512.58		1,042,984.00	1,041,512.58	0.00
		1,042,984.00	1,041,512.58	0.00	1,042,984.00	1,041,512.58	0.00
A02100	ACHAT INFORMATIQUE	216,000.00	211,867.59		216,000.00	39,040.98	0.00
		216,000.00	211,867.59	0.00	216,000.00	39,040.98	0.00
A02120	MOBILIER	13,500.00	10,795.54		13,500.00	2,514.27	0.00
		13,500.00	10,795.54	0.00	13,500.00	2,514.27	0.00

Budgetary Execution by Budget Position and Fund Source

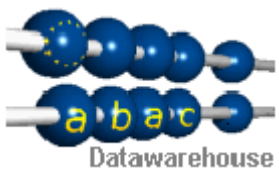
Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

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	17,139.84		20,000.00	908.65	0.00
		20,000.00	17,139.84	0.00	20,000.00	908.65	0.00
A02300	FOUNITURES DE BUREAU	11,000.00	9,434.24		11,000.00	6,302.65	0.00
		11,000.00	9,434.24	0.00	11,000.00	6,302.65	0.00
A02301	AFFRANCHISSEMENT	5,000.00	2,795.31		5,000.00	1,701.64	0.00
		5,000.00	2,795.31	0.00	5,000.00	1,701.64	0.00
A02302	TÉLÉCOMMUNICATIONS	11,000.00	3,250.10		11,000.00	2,250.10	0.00
		11,000.00	3,250.10	0.00	11,000.00	2,250.10	0.00
A02303	CHARGES FINANCIÈRES	700.00	525.00		700.00	226.00	0.00
		700.00	525.00	0.00	700.00	226.00	0.00
A02304	AUTRES DÉPENSES	4,000.00	2,568.45		4,000.00	2,468.45	0.00
		4,000.00	2,568.45	0.00	4,000.00	2,468.45	0.00
A02305	FRAIS JURIDIQUES	15,000.00			15,000.00		
		15,000.00		0.00	15,000.00		
A02310	TRADUCT ET INTERPRÉT	345,000.00	345,000.00		345,000.00	288,948.83	0.00
		345,000.00	345,000.00	0.00	345,000.00	288,948.83	0.00
A02320	SUPPORT AUX ACTIVITÉ	157,100.00	146,416.82		157,100.00	122,509.82	0.00
		157,100.00	146,416.82	0.00	157,100.00	122,509.82	0.00

Budgetary Execution by Budget Position and Fund Source

Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

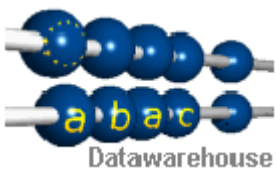
Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
B03000	MISSIONS PERSONNEL	165,000.00	127,773.01		165,000.00	101,221.11	0.00
		165,000.00	127,773.01	0.00	165,000.00	101,221.11	0.00
B03020	RÉCEPTIONS ET REPRÉS	3,000.00	371.93		3,000.00	371.93	0.00
		3,000.00	371.93	0.00	3,000.00	371.93	0.00
B03030	RÉUNIONS EXTERNES	45,000.00	31,485.39		45,000.00	9,882.31	0.00
		45,000.00	31,485.39	0.00	45,000.00	9,882.31	0.00
B03040	RÉUNIONS INTERNES	24,300.00	4,140.18		24,300.00	3,840.58	0.00
		24,300.00	4,140.18	0.00	24,300.00	3,840.58	0.00
B03200	FRAIS DE BIBLIOTHÈQU	8,000.00	3,675.92		8,000.00	1,994.74	0.00
		8,000.00	3,675.92	0.00	8,000.00	1,994.74	0.00
B03201	ARCHIVAGE	13,500.00	237.00		13,500.00	237.00	0.00
		13,500.00	237.00	0.00	13,500.00	237.00	0.00
B03210	PUBLICATIONS	161,100.00	113,569.52		161,100.00	51,365.54	0.00
		161,100.00	113,569.52	0.00	161,100.00	51,365.54	0.00
B03300	ETUDES	16,100.00	0.00		16,100.00		
		16,100.00	0.00	0.00	16,100.00		
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: 2018 / 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		10,837,545.00	10,331,815.87	0.00	10,837,545.00	9,897,950.15	0.00



Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2018 / 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	433,500.00	422,122.63	422,122.63	0.00	0.00	422,122.63	11,377.37
		433,500.00	422,122.63	422,122.63	0.00	0.00	422,122.63	11,377.37
A-1030	PENSIONS	8,000.00	4,850.46	4,850.46	0.00		4,850.46	3,149.54
		8,000.00	4,850.46	4,850.46	0.00		4,850.46	3,149.54
A-1040	FRAIS DE MISSIONS	35,000.00	28,688.73	28,688.73	0.00		28,688.73	6,311.27
		35,000.00	28,688.73	28,688.73	0.00		28,688.73	6,311.27
A-1050	COURS	2,000.00	107.10	107.10	0.00		107.10	1,892.90
		2,000.00	107.10	107.10	0.00		107.1	1,892.90
A-1200	SALAIRES ET INDEMN	6,793,083.00	6,573,560.56	6,573,560.56	0.00	1,281.45	6,574,842.01	218,240.99
		6,793,083.00	6,573,560.56	6,573,560.56	0.00	1,281.45	6,574,842.01	218,240.99
A-1202	HEURES SUPP PAYÉES	3,000.00	251.68	251.68	0.00		251.68	2,748.32
		3,000.00	251.68	251.68	0.00		251.68	2,748.32
A-1204	DROITS LIÉS FONCTION	60,000.00	770.24	770.24	0.00	45,084.36	45,854.60	14,145.40
		60,000.00	770.24	770.24	0.00	45,084.36	45,854.6	14,145.40

Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2018 / 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	694,078.00	675,832.10	675,832.10	0.00	143.00	675,975.10	18,102.90
		694,078.00	675,832.10	675,832.10	0.00	143.00	675,975.1	18,102.90
A-1404	STAGIAIRES	168,000.00	162,481.78	162,481.78	0.00		162,481.78	5,518.22
		168,000.00	162,481.78	162,481.78	0.00		162,481.78	5,518.22
A-1610	FRAIS DE RECRUTEMENT	5,000.00	950.00	950.00	0.00		950.00	4,050.00
		5,000.00	950.00	950.00	0.00		950	4,050.00
A-1612	FORMATION PROFES	130,000.00	122,627.73	122,627.73	0.00		122,627.73	7,372.27
		130,000.00	122,627.73	122,627.73	0.00		122,627.73	7,372.27
A-1631	MOBILITÉ	7,000.00				4,407.30	4,407.30	2,592.70
		7,000.00				4,407.30	4,407.3	2,592.70
A-1632	RELATIONS SOCIALES	9,500.00	3,998.33	3,998.33	0.00		3,998.33	5,501.67
		9,500.00	3,998.33	3,998.33	0.00		3,998.33	5,501.67
A-1650	ECOLES EUROPÉENNES	210,000.00				210,000.00	210,000.00	0.00
		210,000.00				210,000.00	210,000	0.00

Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2018 / 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	1,042,984.00				1,041,512.58	1,041,512.58	1,471.42
		1,042,984.00				1,041,512.58	1,041,512.58	1,471.42
A-2100	ACHAT INFORMATIQUE	216,000.00	38,497.20	38,497.20	0.00	173,370.39	211,867.59	4,132.41
		216,000.00	38,497.20	38,497.20	0.00	173,370.39	211,867.59	4,132.41
A-2120	MOBILIER	13,500.00	2,988.99	2,988.99	0.00	7,806.55	10,795.54	2,704.46
		13,500.00	2,988.99	2,988.99	0.00	7,806.55	10,795.54	2,704.46
A-2160	MATÉRIEL DE TRANSPOR	20,000.00	17,139.84	17,139.84	0.00		17,139.84	2,860.16
		20,000.00	17,139.84	17,139.84	0.00		17,139.84	2,860.16
A-2300	FOUNITURES DE BUREAU	11,000.00	9,434.24	9,434.24	0.00		9,434.24	1,565.76
		11,000.00	9,434.24	9,434.24	0.00		9,434.24	1,565.76
A-2301	AFFRANCHISSEMENT	5,000.00	2,795.31	2,795.31	0.00		2,795.31	2,204.69
		5,000.00	2,795.31	2,795.31	0.00		2,795.31	2,204.69
A-2302	TÉLÉCOMMUNICATIONS	11,000.00	3,250.10	3,250.10	0.00		3,250.10	7,749.90
		11,000.00	3,250.10	3,250.10	0.00		3,250.1	7,749.90

Budgetary Execution by Budget Line - Level 1 Commitment Information

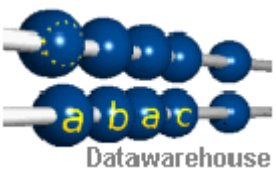
Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

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				525.00	525.00	175.00
		700.00				525.00	525	175.00
A-2304	AUTRES DÉPENSES	4,000.00	2,568.45	2,568.45	0.00	0.00	2,568.45	1,431.55
		4,000.00	2,568.45	2,568.45	0.00	0.00	2,568.45	1,431.55
A-2305	FRAIS JURIDIQUES	15,000.00						15,000.00
		15,000.00						15,000.00
A-2310	TRADUCT ET INTERPRÉT	345,000.00				345,000.00	345,000.00	0.00
		345,000.00				345,000.00	345,000	0.00
A-2320	SUPPORT AUX ACTIVITÉ	157,100.00	137,416.82	137,416.82	0.00	9,000.00	146,416.82	10,683.18
		157,100.00	137,416.82	137,416.82	0.00	9,000.00	146,416.82	10,683.18
B3-000	MISSIONS PERSONNEL	165,000.00	127,273.01	127,273.01	0.00	500.00	127,773.01	37,226.99
		165,000.00	127,273.01	127,273.01	0.00	500.00	127,773.01	37,226.99
B3-020	RÉCEPTIONS ET REPRÉS	3,000.00	371.93	371.93	0.00		371.93	2,628.07
		3,000.00	371.93	371.93	0.00		371.93	2,628.07

Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

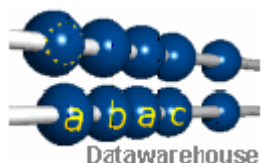
Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
B3-030	RÉUNIONS EXTERNES	45,000.00	6,495.59	6,495.59	0.00	24,989.80	31,485.39	13,514.61
		45,000.00	6,495.59	6,495.59	0.00	24,989.80	31,485.39	13,514.61
B3-040	RÉUNIONS INTERNES	24,300.00	4,140.18	4,140.18	0.00		4,140.18	20,159.82
		24,300.00	4,140.18	4,140.18	0.00		4,140.18	20,159.82
B3-200	FRAIS DE BIBLIOTHÈQU	8,000.00	3,675.92	3,675.92	0.00		3,675.92	4,324.08
		8,000.00	3,675.92	3,675.92	0.00		3,675.92	4,324.08
B3-201	ARCHIVAGE	13,500.00				237.00	237.00	13,263.00
		13,500.00				237.00	237	13,263.00
B3-210	PUBLICATIONS	161,100.00	61,977.52	61,977.52	0.00	51,592.00	113,569.52	47,530.48
		161,100.00	61,977.52	61,977.52	0.00	51,592.00	113,569.52	47,530.48
B3-300	ETUDES	16,100.00				0.00	0.00	16,100.00
		16,100.00				0.00	0	16,100.00
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: 2018 / 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		10,837,545.00	8,416,366.44	8,416,366.44	0.00	1,915,449.43	10,331,815.87	505,729.13



Budgetary_Execution_Details C1 : 38215661

Budgetary_Execution_Details C1 : 38215661

Prompts (parameters) : Budget Year: 2018 / 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



2 - Situation des crédits reportés de l'exercice 2018

Budgetary Execution by Budget Line and Fund Source

Budget Year: 2018 / 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	6,183.13	3,875.00	62.67 %	2,308.13	0.00	6,183.13	3,875.00	62.67 %
A01050	COURS	742.50	715.00	96.30 %	27.50	0.00	742.50	715.00	96.30 %
A01204	DROITS LIÉS FONCTION	100.00	0.51	0.51 %	99.49		100.00	0.51	0.51 %
A01404	STAGIAIRES	350.00	148.00	42.29 %	202.00	0.00	350.00	148.00	42.29 %
A01610	FRAIS DE RECRUTEMENT	1,874.86	183.80	9.80 %	1,691.06	0.00	1,874.86	183.80	9.80 %
A01612	FORMATION PROFES	21,955.85	16,952.50	77.21 %	5,003.35	0.00	21,955.85	16,952.50	77.21 %
A01632	RELATIONS SOCIALES	411.03	389.80	94.83 %	21.23	0.00	411.03	389.80	94.83 %
A01650	ECOLES EUROPÉENNES	28,726.24	28,726.24	100.00 %	0.00		28,726.24	28,726.24	100.00 %
A02000	LOYER	149,424.10	59,335.45	39.71 %	90,088.65		149,424.10	59,335.45	39.71 %
A02100	ACHAT INFORMATIQUE	220,072.68	217,598.02	98.88 %	2,474.66	0.00	220,072.68	217,598.02	98.88 %
A02120	MOBILIER	23,776.53	23,418.20	98.49 %	358.33	0.00	23,776.53	23,418.20	98.49 %
A02160	MATÉRIEL DE TRANSPOR	16,249.40	14,906.76	91.74 %	1,342.64	0.00	16,249.40	14,906.76	91.74 %
A02300	FOUNITURES DE BUREAU	1,665.77	1,261.71	75.74 %	404.06	0.00	1,665.77	1,261.71	75.74 %
A02301	AFFRANCHISSEMENT	250.00	250.00	100.00 %	0.00	0.00	250.00	250.00	100.00 %
A02302	TÉLÉCOMMUNICATIONS	3,000.00	730.79	24.36 %	2,269.21	0.00	3,000.00	730.79	24.36 %
A02303	CHARGES FINANCIÈRES	84.00	9.00	10.71 %	75.00		84.00	9.00	10.71 %
A02304	AUTRES DÉPENSES	342.57	264.55	77.23 %	78.02	0.00	342.57	264.55	77.23 %
A02310	TRADUCT ET INTERPRÉT	57,145.52	55,257.57	96.70 %	1,887.95		57,145.52	55,257.57	96.70 %
A02320	SUPPORT AUX ACTIVITÉ	36,175.00	17,098.37	47.27 %	19,076.63	0.00	36,175.00	17,098.37	47.27 %

Budgetary Execution by Budget Line and Fund Source

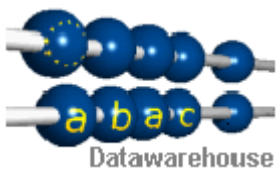
Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

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	34,107.77	23,464.56	68.80 %	10,643.21	0.00	34,107.77	23,464.56	68.80 %
B03030	RÉUNIONS EXTERNES	60,518.75	59,690.65	98.63 %	828.10	0.00	60,518.75	59,690.65	98.63 %
B03040	RÉUNIONS INTERNES	24,815.40	21,607.65	87.07 %	3,207.75	0.00	24,815.40	21,607.65	87.07 %
B03200	FRAIS DE BIBLIOTHÈQU	438.88	407.69	92.89 %	31.19	0.00	438.88	407.69	92.89 %
B03201	ARCHIVAGE	18,050.00	17,100.00	94.74 %	950.00		18,050.00	17,100.00	94.74 %
B03210	PUBLICATIONS	114,880.70	111,888.77	97.40 %	2,991.93	0.00	114,880.70	111,888.77	97.40 %
B03300	ETUDES	20,000.00	20,000.00	100.00 %	0.00		20,000.00	20,000.00	100.00 %
		841,340.68	695,280.59	82.64 %	146,060.09	0.00	841,340.68	695,280.59	82.64 %

Budgetary Execution by Budget Position and Fund Source

Budget Year: 2018 / 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	6,183.13	3,875.00		6,183.13	3,875.00	0.00
		6,183.13	3,875.00	0.00	6,183.13	3,875.00	0.00
A01050	COURS	742.50	715.00		742.50	715.00	0.00
		742.50	715.00	0.00	742.50	715.00	0.00
A01204	DROITS LIÉS FONCTION	100.00	0.51		100.00	0.51	0.00
		100.00	0.51	0.00	100.00	0.51	0.00
A01404	STAGIAIRES	350.00	148.00		350.00	148.00	0.00
		350.00	148.00	0.00	350.00	148.00	0.00
A01610	FRAIS DE RECRUTEMENT	1,874.86	183.80		1,874.86	183.80	0.00
		1,874.86	183.80	0.00	1,874.86	183.80	0.00
A01612	FORMATION PROFES	21,955.85	16,952.50		21,955.85	16,952.50	0.00
		21,955.85	16,952.50	0.00	21,955.85	16,952.50	0.00
A01632	RELATIONS SOCIALES	411.03	389.80		411.03	389.80	0.00
		411.03	389.80	0.00	411.03	389.80	0.00
A01650	ECOLES EUROPÉENNES	28,726.24	28,726.24		28,726.24	28,726.24	0.00
		28,726.24	28,726.24	0.00	28,726.24	28,726.24	0.00



Budgetary Execution by Budget Position and Fund Source

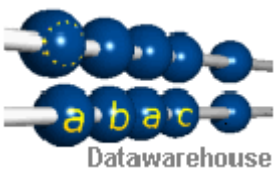
Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

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)
A02000	LOYER	149,424.10	59,335.45		149,424.10	59,335.45	0.00
		149,424.10	59,335.45	0.00	149,424.10	59,335.45	0.00
A02100	ACHAT INFORMATIQUE	220,072.68	217,598.02		220,072.68	217,598.02	0.00
		220,072.68	217,598.02	0.00	220,072.68	217,598.02	0.00
A02120	MOBILIER	23,776.53	23,418.20		23,776.53	23,418.20	0.00
		23,776.53	23,418.20	0.00	23,776.53	23,418.20	0.00
A02160	MATÉRIEL DE TRANSPOR	16,249.40	14,906.76		16,249.40	14,906.76	0.00
		16,249.40	14,906.76	0.00	16,249.40	14,906.76	0.00
A02300	FOUNITURES DE BUREAU	1,665.77	1,261.71		1,665.77	1,261.71	0.00
		1,665.77	1,261.71	0.00	1,665.77	1,261.71	0.00
A02301	AFFRANCHISSEMENT	250.00	250.00		250.00	250.00	0.00
		250.00	250.00	0.00	250.00	250.00	0.00
A02302	TÉLÉCOMMUNICATIONS	3,000.00	730.79		3,000.00	730.79	0.00
		3,000.00	730.79	0.00	3,000.00	730.79	0.00
A02303	CHARGES FINANCIÈRES	84.00	9.00		84.00	9.00	0.00
		84.00	9.00	0.00	84.00	9.00	0.00
A02304	AUTRES DÉPENSES	342.57	264.55		342.57	264.55	0.00
		342.57	264.55	0.00	342.57	264.55	0.00

Budgetary Execution by Budget Position and Fund Source

Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

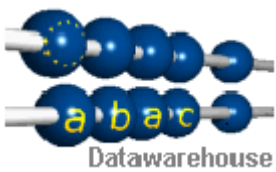
Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A02310	TRADUCT ET INTERPRÉT	57,145.52	55,257.57		57,145.52	55,257.57	0.00
		57,145.52	55,257.57	0.00	57,145.52	55,257.57	0.00
A02320	SUPPORT AUX ACTIVITÉ	36,175.00	17,098.37		36,175.00	17,098.37	0.00
		36,175.00	17,098.37	0.00	36,175.00	17,098.37	0.00
B03000	MISSIONS PERSONNEL	34,107.77	23,464.56		34,107.77	23,464.56	0.00
		34,107.77	23,464.56	0.00	34,107.77	23,464.56	0.00
B03030	RÉUNIONS EXTERNES	60,518.75	59,690.65		60,518.75	59,690.65	0.00
		60,518.75	59,690.65	0.00	60,518.75	59,690.65	0.00
B03040	RÉUNIONS INTERNES	24,815.40	21,607.65		24,815.40	21,607.65	0.00
		24,815.40	21,607.65	0.00	24,815.40	21,607.65	0.00
B03200	FRAIS DE BIBLIOTHÈQU	438.88	407.69		438.88	407.69	0.00
		438.88	407.69	0.00	438.88	407.69	0.00
B03201	ARCHIVAGE	18,050.00	17,100.00		18,050.00	17,100.00	0.00
		18,050.00	17,100.00	0.00	18,050.00	17,100.00	0.00
B03210	PUBLICATIONS	114,880.70	111,888.77		114,880.70	111,888.77	0.00
		114,880.70	111,888.77	0.00	114,880.70	111,888.77	0.00
B03300	ETUDES	20,000.00	20,000.00		20,000.00	20,000.00	0.00
		20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00



Budgetary Execution by Budget Position and Fund Source

Budget Year: 2018 / 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)
Total		841,340.68	695,280.59	0.00	841,340.68	695,280.59	0.00



Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2018 / 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	6,183.13	3,875.00	3,875.00	0.00		3,875.00	2,308.13
		6,183.13	3,875.00	3,875.00	0.00		3,875	2,308.13
A-1050	COURS	742.50	715.00	715.00	0.00		715.00	27.50
		742.50	715.00	715.00	0.00		715	27.50
A-1204	DROITS LIÉS FONCTION	100.00				0.51	0.51	99.49
		100.00				0.51	0.51	99.49
A-1404	STAGIAIRES	350.00	148.00	148.00	0.00		148.00	202.00
		350.00	148.00	148.00	0.00		148	202.00
A-1610	FRAIS DE RECRUTEMENT	1,874.86	183.80	183.80	0.00		183.80	1,691.06
		1,874.86	183.80	183.80	0.00		183.8	1,691.06
A-1612	FORMATION PROFES	21,955.85	16,952.50	16,952.50	0.00		16,952.50	5,003.35
		21,955.85	16,952.50	16,952.50	0.00		16,952.5	5,003.35
A-1632	RELATIONS SOCIALES	411.03	389.80	389.80	0.00		389.80	21.23
		411.03	389.80	389.80	0.00		389.8	21.23

Budgetary Execution by Budget Line - Level 1 Commitment Information

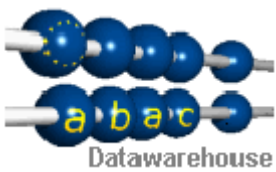
Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

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-1650	ECOLES EUROPÉENNES	28,726.24				28,726.24	28,726.24	0.00
		28,726.24				28,726.24	28,726.24	0.00
A-2000	LOYER	149,424.10				59,335.45	59,335.45	90,088.65
		149,424.10				59,335.45	59,335.45	90,088.65
A-2100	ACHAT INFORMATIQUE	220,072.68	22,470.16	22,470.16	0.00	195,127.86	217,598.02	2,474.66
		220,072.68	22,470.16	22,470.16	0.00	195,127.86	217,598.02	2,474.66
A-2120	MOBILIER	23,776.53	13,776.52	13,776.52	0.00	9,641.68	23,418.20	358.33
		23,776.53	13,776.52	13,776.52	0.00	9,641.68	23,418.2	358.33
A-2160	MATÉRIEL DE TRANSPOR	16,249.40	14,906.76	14,906.76	0.00		14,906.76	1,342.64
		16,249.40	14,906.76	14,906.76	0.00		14,906.76	1,342.64
A-2300	FOUNITURES DE BUREAU	1,665.77	1,261.71	1,261.71	0.00		1,261.71	404.06
		1,665.77	1,261.71	1,261.71	0.00		1,261.71	404.06
A-2301	AFFRANCHISSEMENT	250.00	250.00	250.00	0.00		250.00	0.00
		250.00	250.00	250.00	0.00		250	0.00

Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2018 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

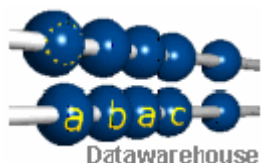
Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2302	TÉLÉCOMMUNICATIONS	3,000.00	730.79	730.79	0.00		730.79	2,269.21
		3,000.00	730.79	730.79	0.00		730.79	2,269.21
A-2303	CHARGES FINANCIÈRES	84.00				9.00	9.00	75.00
		84.00				9.00	9	75.00
A-2304	AUTRES DÉPENSES	342.57	264.55	264.55	0.00		264.55	78.02
		342.57	264.55	264.55	0.00		264.55	78.02
A-2310	TRADUCT ET INTERPRÉT	57,145.52				55,257.57	55,257.57	1,887.95
		57,145.52				55,257.57	55,257.57	1,887.95
A-2320	SUPPORT AUX ACTIVITÉ	36,175.00	11,910.37	11,910.37	0.00	5,188.00	17,098.37	19,076.63
		36,175.00	11,910.37	11,910.37	0.00	5,188.00	17,098.37	19,076.63
B3-000	MISSIONS PERSONNEL	34,107.77	22,974.42	22,974.42	0.00	490.14	23,464.56	10,643.21
		34,107.77	22,974.42	22,974.42	0.00	490.14	23,464.56	10,643.21
B3-030	RÉUNIONS EXTERNES	60,518.75	59,690.65	59,690.65	0.00		59,690.65	828.10
		60,518.75	59,690.65	59,690.65	0.00		59,690.65	828.10



Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2018 / 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)
B3-040	RÉUNIONS INTERNES	24,815.40	1,042.60	1,042.60	0.00	20,565.05	21,607.65	3,207.75
		24,815.40	1,042.60	1,042.60	0.00	20,565.05	21,607.65	3,207.75
B3-200	FRAIS DE BIBLIOTHÈQU	438.88	407.69	407.69	0.00		407.69	31.19
		438.88	407.69	407.69	0.00		407.69	31.19
B3-201	ARCHIVAGE	18,050.00				17,100.00	17,100.00	950.00
		18,050.00				17,100.00	17,100	950.00
B3-210	PUBLICATIONS	114,880.70	6,801.86	6,801.86	0.00	105,086.91	111,888.77	2,991.93
		114,880.70	6,801.86	6,801.86	0.00	105,086.91	111,888.77	2,991.93
B3-300	ETUDES	20,000.00				20,000.00	20,000.00	0.00
		20,000.00				20,000.00	20,000	0.00
Total		841,340.68	178,752.18	178,752.18	0.00	516,528.41	695,280.59	146,060.09



Budgetary_Execution_Details C8: 38215661

Prompts (parameters) : Budget Year: 2018 / 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



3 - Situation des recettes de l'exercice 2018



Appropriation(s) list

Local Key	Comm.Credits	Comm.Cons.	Comm.Credits Avail.	Pay.Credits	Pay.Cons.	Pay.Credits Avail.	Inc. Cons.	Description
OMBU-I2018-%-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES OMBU 2014
OMBU-I2018-04-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES PERSONNEL
OMBU-I2018-040-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TAXES ET RETENUES DI
OMBU-I2018-0400-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	IMPÔTS
OMBU-I2018-04000-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-517 301.41	IMPÔTS
OMBU-I2018-0404-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	PRÉLÈVEMENT SPÉCIAL
OMBU-I2018-04040-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-98 885.59	PRÉLÈVEMENT SPÉCIAL
OMBU-I2018-041-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CONTRIB PENSIONS
OMBU-I2018-0410-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CONTRIB PENSIONS
OMBU-I2018-04100-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-541 066.69	CONTRIB PENSIONS
OMBU-I2018-0411-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TRANSFERTS RACHAT PE
OMBU-I2018-04110-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TRANSFERTS RACHAT PE
OMBU-I2018-0412-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CONTRIB AGENTS CCP P
OMBU-I2018-04120-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-I2018-06-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CONTRIB ET RESTITUTI
OMBU-I2018-066-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES CONTRIB ET RE
OMBU-I2018-0660-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES CONTRIB ET RE
OMBU-I2018-06600-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES AFFECTÉES
OMBU-I2018-09-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES DIVERSES
OMBU-I2018-090-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES DIVERSES
OMBU-I2018-0900-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES DIVERSES
OMBU-I2018-09000-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	283.41	RECETTES DIVERSES



Partie III. - États financiers

1 - Bilan financier au 31 décembre 2018

2 - Résultat économique de l'exercice 2018

3 - Tableau de flux de trésorerie pour l'exercice 2018

4 - Etat de variation de l'actif net

5 - Rapprochement entre l'exécution budgétaire et le résultat des activités de l'exercice 2018

6 - Notes annexes aux états financiers



European Ombudsman

The Accounting officer

Provisional annual accounts European Ombudsman

Financial year 2018



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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 2018

<u>ASSETS</u>		Note	31.12.2018 <u>EUR</u>	31.12.2017 <u>EUR</u>
<u>Non-current assets</u>		3.1.1		
I.	INTANGIBLE FIXED ASSETS		17.411,35	18.418,80
II.	TANGIBLE FIXED ASSETS		171.578,49	164.403,60
			188.989,84	182.822,40
<u>Current assets</u>		3.1.2		
III.	SHORT-TERM RECEIVABLES			
	Sundry debtors		7.965,10	15.406,96
	Other receivables		31.974,89	34.157,23
	Accrued interest		109,58	95,78
	Receivables from European Union bodies		- 182,20	- 738,29
	Deferred charges		0,00	0,00
	Income to be received from consolidated entities		0,00	0,00
			39.867,37	48.921,68
IV.	CASH AND CASH EQUIVALENTS		687.908,29	412.788,21
			<u>916.765,50</u>	<u>644.532,29</u>



	Note	31.12.2018	31.12.2017
<u>LIABILITIES</u>		<u>EUR</u>	<u>EUR</u>
<u>Capital</u>			
I. OWN FUNDS	3.1.3		
Economic result for the financial year		466.409,86	- 687.289,88
Results carried over from previous years		144.604,36	831.894,24
		<u>611.014,22</u>	<u>144.604,36</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		20.586,32	7.483,95
Accounts payable with consolidated entities		14.066,10	2,96
Sundry creditors		-41,72	0,00
Accrued charges		177.637,35	202.186,86
Accrued charges with consolidated entities		93.503,23	290.254,16
		<u>305.751,28</u>	<u>499.927,93</u>
		<u>916.765,50</u>	<u>644.532,29</u>



2.2 Statement of financial performance for the financial year 2018

	Note	<u>2018</u>	<u>2017</u>
<u>OPERATING REVENUE</u>	3.2.1		
Commission's financial contribution		9.700.000,00	8.600.000,00
Staff-related revenue		1.1157.253,69	1.111.244,14
Other income		0,00	0,00
Total operating revenue		10.857.253,69	9.711.244,14
<u>OPERATING EXPENSES</u>	3.2.2		
Staff-related expenditure		7.899.219,27	7.596.874,45
Property, plant and equipment related expenses		827.293,12	1.012.984,75
Other administrative expenditure		1.664.296,07	1.789.253,08
Total operating expenses		10.390.808,48	10.399.112,28
OPERATING RESULT		466.445,21	(687.868,14)
<u>FINANCIAL REVENUE</u>			
Interest	3.2.3	400,68	376,96
<u>FINANCIAL CHARGES</u>			
Bank charges	3.2.4	436,03	-201,30
RESULT OF FINANCIAL OPERATIONS		-35,35	578,26
<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		466.409,86	-687.289,88



2.3 Cashflow statement for the financial year 2018

<u>Cashflows - operating activities</u>	2018	2017
Economic result for the financial year	466.410	(687.290)
Adjustments:		
- Amortisation charges and tangible and intangible fixed asset provisions	61.157	62.723
- Decrease (increase) in short-term receivables	9.054	6.324
- Increase (decrease) in pay adjustment provision	0	0
- Increase (decrease) in trade accounts payable and other creditors	(11.489)	(74.285)
- Increase (decrease) in receivables, European Union bodies	(182.688)	155.315
Cashflows - operating activities	<u>342.445</u>	<u>(537.213)</u>
 <u>Cashflows - investing activities</u>		
Acquisitions of tangible and intangible fixed assets	(67.325)	(120.559)
Disposals of tangible and intangible fixed assets	<u>0</u>	<u>15.898</u>
Cashflows - financing activities	<u>(67.325)</u>	<u>(104.661)</u>
Increase / (decrease) in provision for members' pensions liability	0,00	0,00
Increase (decrease) in cash holdings	275.120	(652.263)
Cash holdings at start of financial year	<u>412.788</u>	<u>1.065.051</u>
Cash holdings at end of financial year	<u>687.908</u>	<u>412.788</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 31.12.2017	831.894,24	- 687.289,88	144.604,36
Allocation of economic result for the previous year	- 687.289,88	687.289,88	-
Economic result for the financial year		466.409,86	466.409,86
Balance at 31.12.2018	144.604,36	466.409,86	611.014,22



2.5 Reconciliation of budget outturn with economic result for the financial year 2018

ECONOMIC RESULT FOR THE FINANCIAL YEAR	466.409,86
Adjustments:	
- Financial contribution received from the Commission	(9.700.000,00)
- Cut-off bookings at 31 December 2018	267.847,33
- Cut-off bookings at 31 December 2017	(491.258,52)
- Invoices received but not paid	34.644,19
- Acquisitions of fixed assets (less unpaid amounts)	(67.324,59)
- Depreciation of fixed assets	61.157,15
- Movement in provisions	0,00
- Payments of pensions against provision	0,00
- Appropriations carried over to 2019	(433.865,72)
- Payments drawing on 2017 appropriations carried over to 2018	695.280,59
- 2017 carryovers cancelled at year-end 2018	146.060,09
- Exchange rate differences	0,18
Total adjustments	(9.487.459,30)
Difference not explained	(7.169,24)
TOTAL	(9.028.218,68)
BUDGET OUTTURN	(9.028.218,68)



2.6 Contingent liabilities

Contingent liabilities	31/12/2018	31/12/2017
RAL - commitments against appropriations not yet used	250.570,90	481.811,29
Leasing arrangement	31.163,15	1.524,99
Total	281.734,05	483.336,28

Commitments for future funding are off-balance-sheet obligations arising from obligations contracted by the European Ombudsman in 2018 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 2019 (EUR 433 865.72) and the accrued charges (staff expenses excluded) (EUR 148 650.63) and the invoices which were posted in expenses (class 6), but which have not yet been paid at year-end (EUR 34 644.19).

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 33.7%: from EUR 182 822 in 2017 to EUR 188 990 in 2018 (see point 3.1.1, balance sheet assets).

Intangible fixed assets

	Software	Total
<u>Purchase price</u>		
At 31.12.2017	120.048,81	120.048,81
Acquisitions	680,54	680,54
Disposals	-	-
At 31.12.2018	120.729,35	120.729,35
<u>Depreciation</u>		
At 31.12.2017	- 101.630,01	- 101.630,01
Depreciation in the year	-1.687,99	-1.687,99
Disposals	-	-
At 31.12.2018	- 103.318,00	- 103.318,00
Net value at 31.12.2017	17.411,35	17.411,35

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 31.12.2017	138.641,55	231.760,40	153.276,86	484,94	524.163,75
Acquisitions	55.176,38	5.389,00	6.078,67	-	66.644,05
Disposal	-	-	-4.804,32	-	-4.804,32
Other variations	-	-	-	-	-
At 31.12.2018	193.817,93	237.149,40	154.551,21	484,94	586.003,48
<u>Depreciation</u>					
At 31.12.2017	- 115.998,83	- 171.166,61	-72.110,07	- 484,94	-359.760,15
Depreciation	- 22.706,71	-25.581,58	-11.180,87	-	-59.469,16
Disposals	-	-	4.804,32	-	4.804,32
At 31.12.2018	- 138.705,24	-196.748,19	-78.486,62	- 484,94	-414.424,99
Net value at 31.12.2018	55.112,69	40.401,21	76.064,59	0	171.578,49



3.1.2 Current assets

Short-term receivables

There was an overall decrease in short-term receivables from EUR 48 921.68 in 2017 to EUR 39 867.37 in 2018:

- The institution had sundry receivables totalling EUR 4 040.37, in respect of certain Member States, in connection with unrecovered value-added tax at 31.12.2018.
- The breakdown of short-term receivables is:
 - - EUR 182.20 in respect of other institutions; this amount payable as at 31.12.2018 represents corrections between institutions, in connection with pay calculations, which will be cleared in 2019;
 - EUR 3 536.21 receivable from the other institutions; this amount receivable as at 31.12.2018 represents monies owed by the other institutions, in connection with calculations of pay, which will be cleared in 2019;
 - EUR 388.52 receivable from a third-party; this amount receivable as at 31.12.2018 represents monies owed by a third party, in connection with calculations of pay, which will be cleared in 2019;
 - EUR 6 974.89 in respect of staff members; this amount payable as at 31.12.2018 represents monies owed by staff members, in connection with calculations of pay and crèches and garderies, which will be cleared in 2019;
 - EUR 25 000.00 in respect of a former member of staff; this amount payable as at 31.12.2018 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 2018, accruing on its current account at the Société Générale bank; EUR 109.58 (EUR 95.78 in 2017) will be paid in to the institution's account in January 2019.



Cash and cash equivalents

The aggregate balance on the current accounts is EUR 687 908.29.

3.1.3 Own funds

The own funds amount to EUR 614 014.22 and comprise the total of the economic result of previous years for the amount of EUR 144 604.36 and the economic result of the current year, a gain for the amount of EUR 466 409.86.

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 20 586.32 as at 31.12.2018.

- 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 14 066.10.

- Other liabilities:

The institution has recognised accrued expenses of EUR 177 637.35, part of which is accounted for by invoices not received or entered in the accounts as at 31.12.2018 (amount lower than last year). The amount also includes the provision for leave not taken by staff as at 31.12.2018.

- Suppliers' invoices not received total EUR 55 147.40.
- The 2018 provision for leave not taken totals EUR 122 489.95; for 2017, it totalled EUR 125 034.49. 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 31.12.2018, in respect of consolidated entities, total EUR 93 503.23 and relate to various SLAs with institutions for the provision of services. The following amounts are involved:



- EUR 72 798.27 payable to the European Parliament for professional training services, translation/interpretation services, transport, postage and telecommunications services, management fees for travel agency services;
- EUR 8 954.40 for translations produced in December 2018 (Translation Centre);
- EUR 11 750.56 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 9 700 000 by way of the Commission's contribution to the European Ombudsman's budget;
- EUR 1 157 253.69 in staff-related revenue, i.e. pension scheme contributions, temporary levy and income tax.

3.2.2 Operating expenses

Operating expenses decreased by EUR 8 304 over last year.

- Personnel expenditure on members and former members of the institution, officials, temporary staff and contract staff rose by EUR 302 345 (+3.98%) over last year.
- Property, plant and equipment related expenses (which now include 'land and building expenses) totalled EUR 827 293.14 in 2018.
- Other administrative expenditure totalled EUR 1 664 296 in 2018.

3.2.3 Financial revenue

Bank interest totalled EUR 400.68 in 2018.

3.2.4 Financial charges

Bank charges totalled EUR 436.03 in 2018.

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.