

1. Report on implementation of the General Budget 2018, section VII

1.1 Overall comments

1.1.1 Appropriations of the year (C1 credits)

The approved CoR budget for 2018 was of € 96.1 mios (3% more than the final budget of 2017). **99.3%** or **€ 95.4 mios** of all appropriations have been committed by the end of 2018 and **91%** or **€ 87.4 mios** have been paid.

1.1.1.1 Commitments

At the end of the year, the percentage committed from the approved budget was 99.3%.

By the end of December 2018, the commitment execution rate for Title 1 "Expenditure relating to persons working with the Committee" was 99.1% and 99.6% for Title 2 "Buildings, equipment and miscellaneous operating expenditure".

There were some € 0.7 mios or less than 1% of all C1 credits left uncommitted at the end of the year and thus were returned back to the EU budget. Both in relative and monetary terms, this was less compared to the result of 2017 where € 1.8 mios (2%) were left uncommitted in C1 credits.

1.1.1.2 Payments

The overall execution rate for payments at the end of December 2018 was 91%, higher than in the recent years: 2017 (89.9%), 2016 (89.6%), 2015 (88.4%), 2014 (89.8%), 2013 (89.2%), or 2012 (89.4%).

It is to be noted that the final payment execution rate at the end of the budget cycle will be higher, as part of the committed credits related to 2018 was carried forward to C8 credits of 2019 and will be paid in 2019. The actual payment execution rate for 2018 will only be known by the end of 2019 when the final payment execution rate of C8 credits of 2019 will be determined.

Title 1: Expenditure relating to persons working with the Committee

In this title, most of the payments relate to staff remunerations. For budgetary items 1200, 1202 and 1204, the total budget amounted to € 51.5 mios of which 99.2% was paid as at 31 December 2018. This is more in value and in percentage terms than in December 2017, when € 49.9 mios or 98.5% were paid out. Somewhat higher payment execution in 2018 is mainly the result of the lower average vacancy rate in 2018 (less than 2.0%) than in 2017 (some 2.5%). This position was to an extent affected also by the transfers out of BL 1200 during the year.

At the end of the year, the amount of € 8.2 mios or 93.7% was paid from budget item 1004 "Members travel and subsistence allowances, attendance at meetings and associated expenditure". This is slightly lower in percentage and in monetary terms than in the same period of the last year (€ 8.4 mios and 94.7% respectively).

Title 2: Buildings, equipment and miscellaneous operating expenditure

In total, 76.9 % of the Title 2 budget was paid out by the end of the year 2018, principally due to the 88.8% payment execution rate of chapter 20 "Buildings and associated costs". The other chapters of Title 2 showed lower payment execution rates.

1.1.1.3 2018 in comparison to 2017 and 2016

The following table gives a comparative overview of execution rates for commitments and payments per title, at the end of December for the years 2018, 2017 and 2016.

Outturn as at end of December

	2018			2017			2016		
	Budget 000 €	Commitments	Payments	Budget 000 €	Commitments	Payments	Budget 000 €	Commitments	Payments
T1	71 207	99.1%	95.9%	69 460	97.7%	94.3%	66 283	98.9%	95.1%
T2	24.894	99.6 %	76.9 %	23 835	99.0 %	77.1 %	24 263	98.0 %	74.5 %
T10	-	-	-	-	-	-	-	-	-
Total	96.101	99.3%	91%	93 295	98%	89.9%	90 546	98.7%	89.6%

Title 1: Expenditure relating to persons working with the Committee

The execution rate for commitments as at 31 December 2018 is higher than the rate of 2017 and 2016. The payment execution rate (more representative indicator) is also higher than the rate of 2017 and 2016.

Title 2: Buildings, equipment and miscellaneous operating expenditure

The execution rate for commitments and payments as at 31 December 2018 was higher than the equivalent rate in 2017 and 2016.

1.1.2 Carried forward appropriations (C8 credits)

The appropriations committed in 2017 but not yet paid out by the end of that year were carried forward and converted into C8 credits of 2018. In total, € 9.2 mios – or 9.8% of the CoR's 2017 budget – were transferred into C8 credits during January 2018. This amount was mainly derived from C1 credits of 2017.

The total amount of C8 credits carried forward from 2017 to 2018 was higher in monetary and percentage terms than in the previous year when € 8.3 mios (or 9.2% of the CoR's 2016 budget) was carried forward to 2017.

The following table gives a summary per title of the carried forward appropriations from 2017 to 2018 (C8) as at 31 December 2018 (€ and %).

Carried forward appropriations 2017 to 2018

	Budget (€)	Commitments	Payments
T1	2,512,358	96.1%	88.3%
T2	6,655,122	97.1%	85.6%
Total	9,167,480	96.8%	86.4%

At the end of December 2018, the execution rate for C8 credits of 2018 was 86.4%. In total € 7.9 mios were paid out during this year. This is higher to the execution level observed in 2017 (84.9%).

As a consequence, € 1.3 million or 13.6% of C8 credits of 2018 was left unutilised and returned back to the EU budget at the end of 2018.

1.1.3 Summary of funds returned to the EU budget at the end of 2018

At the end of the financial year 2018, the Committee returned some € 2 mios to the EU budget. This amount represented all unutilised funds for C1 (€ 0.7 mios) and C8 (€ 1.3 mios) credits in 2018 and equals to 2% of CoR 2018 Budget.

This was lower than in 2017 when a total of some € 3.1 mios or 3.3% of 2017 CoR's budget was left unutilised and therefore returned back to the EU budget at the end of the year.

For comparison, 2.9% were left unutilised in 2016, 4.1% were left unutilized in 2015, 2.7% were left unutilized in 2014, 4.3% in 2013 and only 2.1% were left unutilised in 2010.

This makes 2018 the best year so far in this respect.

The amount returned to EU budget at the end of 2018 was a total comprising two main elements:

- The first element is € **0.7 mios in 2018 C1 budget appropriations** that were not committed by the end of the year.
- The second element is € **1.3 mios in 2018 C8 appropriations**, (i.e. C1 2017 budget appropriations carried over to 2018), that were not paid out by the end of the year 2018.

1.2 Detailed execution analysis

1.2.1 Execution tables

1.2.1.1 Appropriations 2018 (C1 Credits of 2018)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the institution	8,876,750	8,876,750	100.0%	8,277,242	93.2%
1000	Salaries, allowances and payments	145,000	145,000	100.0%	99,972	68.9%
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	8,716,750	8,716,750	100.0%	8,171,118	93.7%
105	Courses for Members of the institution	15,000	15,000	100.0%	6,151	41.0%
12	Officials and temporary staff	51,707,408	51,253,897	99.1%	51,253,897	99.1%
1200	Remuneration and allowances	51,151,489	50,782,778	99.3%	50,782,778	99.3%
1202	Paid overtime	60,000	28,019	46.7%	28,019	46.7%
1204	Entitlements on entering the service, transfer and leaving the service	315,919	300,440	95.1%	300,440	95.1%
1220	Staff retired in the interest of the service	180,000	142,661	79.3%	142,661	79.3%
14	Other staff and external services	8,880,675	8,761,033	98.7%	7,499,492	84.4%
1400	Other staff	2,803,231	2,761,578	98.5%	2,669,034	95.2%
1402	Interpreter services	3,963,347	3,963,347	100.0%	3,052,194	77.0%
1404	Graduate traineeships, grants and exchanges of officials	827,970	817,231	98.7%	810,793	97.9%
1408	Entitlements on entering the service, transfer and leaving the service	100,000	84,600	84.6%	50,631	50.6%
1420	Supplementary services for the translation service	766,127	722,835	94.3%	587,807	76.7%
1422	Expert advice related to consultative work	420,000	411,442	98.0%	329,033	78.3%
16	Other expenditure relating to persons working with the institution	1,742,121	1,683,102	96.6%	1,272,829	73.1%
1610	Miscellaneous expenditure on recruitment	70,000	62,050	88.6%	57,329	81.9%
1612	Further training, retraining and information for staff	365,136	329,024	90.1%	259,813	71.2%
162	Missions	471,460	471,460	100.0%	314,288	66.7%
1630	Social welfare	17,900	5,000	27.9%	1,972	11.0%
1632	Internal social policy	33,100	33,100	100.0%	30,425	91.9%
1633	Mobility/Transport	60,000	60,000	100.0%	22,937	38.2%
1634	Medical service	124,525	122,467	98.3%	27,538	22.1%
1638	Early Childhood Centre and approved day nurseries	600,000	600,000	100.0%	558,527	93.1%
20	Buildings and associated costs	15,805,087	15,770,664	99.8%	14,033,421	88.8%
2000	Rent	1,600,069	1,597,263	99.8%	1,575,012	98.4%
2001	Annual lease payments	8,894,358	8,894,358	100.0%	8,894,358	100.0%
2003	Acquisition of immovable property	11,948		0.0%		0.0%
2007	Fitting-out of premises	947,145	947,145	100.0%	68,810	7.3%
2008	Other expenditure on buildings	144,006	137,346	95.4%	42,175	29.3%
2022	Cleaning and maintenance	2,487,611	2,487,611	100.0%	1,752,497	70.4%
2024	Energy consumption	90,593	90,593	100.0%	90,593	100.0%
2026	Security and surveillance of buildings	1,602,638	1,591,129	99.3%	1,585,257	98.9%
2028	Insurance	26,719	25,219	94.4%	24,719	92.5%
21	Data processing, equipment and furniture: purchase, hire and maintenance	4,962,986	4,939,077	99.5%	3,226,590	65.0%
2100	Purchase, servicing and maintenance of equipment and software; related work	1,485,812	1,485,700	100.0%	917,354	61.7%
2102	Outside assistance for the operation, development and maintenance of software systems	1,979,825	1,979,315	100.0%	1,338,373	67.6%
2103	Telecommunications	161,888	161,888	100.0%	161,888	100.0%

212	Furniture	95,402	86,583	90.8%	11,714	12.3%
214	Technical equipment and installations	1,167,201	1,152,733	98.8%	740,352	63.4%
216	Vehicles	72,858	72,858	100.0%	56,909	78.1%
23	Administrative expenditure	331,824	313,042	94.3%	188,557	56.8%
230	Stationery, office supplies and miscellaneous consumables	121,882	114,856	94.2%	93,239	76.5%
231	Financial charges	1,500	1,500	100.0%	139	9.2%
232	Legal costs and damages	30,000	30,000	100.0%	4,266	14.2%
236	Postage on correspondence and delivery charges	65,975	57,750	87.5%	36,948	56.0%
238	Other administrative expenditure	112,467	108,936	96.9%	53,966	48.0%
25	Meetings and conferences	903,900	902,340	99.8%	458,224	50.7%
2540	Costs of meetings organized in Brussels	149,250	149,250	100.0%	113,889	76.3%
2541	Third parties	64,800	63,287	97.7%	54,261	83.7%
2542	Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other Union Institutions	582,644	582,597	100.0%	249,437	42.8%
2546	Representation expenses	107,206	107,206	100.0%	40,636	37.9%
26	Expertise and information: acquisition, archiving, production and distribution	2,889,789	2,880,282	99.7%	1,225,589	42.4%
2600	Relationships with press (European, national, regional, local or specialised) and conclusion of partnerships with audiovisual, written or radio medias	682,210	682,203	100.0%	236,287	34.6%
2602	Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports	886,471	886,449	100.0%	288,239	32.5%
2604	Official Journal	25,731	25,731	100.0%	25,414	98.8%
2620	External expertise and studies	649,003	648,983	100.0%	395,928	61.0%
2622	Documentation and library expenditure	130,730	124,905	95.5%	60,191	46.0%
2624	Expenditure on archive resources	196,700	196,700	100.0%	124,396	63.2%
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	318,944	315,311	98.9%	95,135	29.8%
Total Budget:		96,100,540	95,380,187	99.3%	87,435,841	91.0%

1.2.1.2 Carried forward appropriations (C8 credits of 2018)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the institution	550,575	550,575	100.0%	415,580	75.5%
1000	Salaries, allowances and payments	67,783	67,783	100.0%	24,873	36.7%
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	467,950	467,950	100.0%	382,963	81.8%
105	Courses for Members of the institution	14,843	14,843	100.0%	7,745	52.2%
12	Officials and temporary staff	0	0	NA	0	NA
1200	Remuneration and allowances	0	0	NA	0	NA
1202	Paid overtime	0	0	NA	0	NA
1204	Entitlements on entering the service, transfer and leaving the service	0	0	NA	0	NA
129	Provisional appropriation	0	0	NA	0	NA
14	Other staff and external services	1,309,382	1,292,275	98.7%	1,280,074	97.8%
1400	Other staff	53,891	44,579	82.7%	44,579	82.7%
1402	Interpreter services	1,077,262	1,077,262	100.0%	1,077,262	100.0%
1404	Graduate traineeships, grants and exchanges of officials	6,391	6,391	100.0%	6,209	97.2%
1408	Entitlements on entering the service, transfer and leaving the service	31,785	30,000	94.4%	30,000	94.4%
1420	Supplementary services for the translation service	99,313	93,302	93.9%	93,302	93.9%
1422	Expert advice related to consultative work	40,740	40,740	100.0%	28,721	70.5%
16	Other expenditure relating to persons working with the institution	652,401	570,612	87.5%	523,951	80.3%
1610	Miscellaneous expenditure on recruitment	7,997	2,038	25.5%	2,038	25.5%
1612	Further training, retraining and information for staff	209,589	200,681	95.7%	200,681	95.7%
162	Missions	136,090	136,090	100.0%	95,458	70.1%
1630	Social welfare	1,884	1,243	65.9%	1,243	65.9%
1632	Internal social policy	3,955	3,480	88.0%	3,460	87.5%
1633	Mobility/Transport	39,589	39,589	100.0%	33,581	84.8%
1634	Medical service	53,296	32,458	60.9%	32,458	60.9%
1638	Early Childhood Centre and approved day nurseries	200,000	155,032	77.5%	155,032	77.5%
20	Buildings and associated costs	3,344,757	3,297,656	98.6%	2,735,580	81.8%
2000	Rent	12,716	12,716	100.0%		0.0%
2001	Annual lease payments	48,375	4,066	8.4%	4,066	8.4%
2003	Acquisition of immovable property					
2007	Fitting-out of premises	2,212,104	2,212,104	100.0%	2,205,944	99.7%
2008	Other expenditure on buildings	22,329	21,890	98.0%	21,890	98.0%
2022	Cleaning and maintenance	434,066	434,066	100.0%	369,927	85.2%
2024	Energy consumption	606,136	606,136	100.0%	133,676	22.1%
2026	Security and surveillance of buildings	2,354	0	0.0%		0.0%
2028	Insurance	6,678	6,678	100.0%	77	1.2%
21	Data processing, equipment and furniture: purchase, hire and maintenance	1,203,109	1,186,502	98.6%	1,132,208	94.1%
2100	Purchase, servicing and maintenance of equipment and software; related work	385,044	384,072	99.7%	366,392	95.2%
2102	Outside assistance for the operation, development and maintenance of software systems	480,173	477,384	99.4%	477,384	99.4%
2103	Telecommunications					
212	Furniture	40,411	39,946	98.8%	39,946	98.8%
214	Technical equipment and installations	279,890	267,508	95.6%	248,132	88.7%
216	Vehicles	17,591	17,591	100.0%	353	2.0%
23	Administrative expenditure	111,366	71,112	63.9%	42,477	38.1%

230	Stationery, office supplies and miscellaneous consumables	23,001	21,192	92.1%	19,559	85.0%
231	Financial charges	1,405	58	4.1%	58	4.1%
232	Legal costs and damages	19,500	19,500	100.0%	4,350	22.3%
236	Postage on correspondence and delivery charges	37,148	4,194	11.3%	4,194	11.3%
238	Other administrative expenditure	30,312	26,168	86.3%	14,316	47.2%
25	Meetings and conferences	406,178	385,163	94.8%	337,279	83.0%
2540	Costs of meetings organized in Brussels	23,099	19,455	84.2%	19,455	84.2%
2541	Third parties	29,720	29,720	100.0%	11,181	37.6%
2542	Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other Union Institutions	295,961	278,590	94.1%	278,564	94.1%
2546	Representation expenses	57,397	57,397	100.0%	28,079	48.9%
26	Expertise and information: acquisition, archiving, production and distribution	1,589,712	1,523,665	95.8%	1,449,676	91.2%
2600	Relationships with press (European, national, regional, local or specialised) and conclusion of partnerships with audiovisual, written or radio medias	368,752	315,506	85.6%	315,506	85.6%
2602	Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports	572,991	560,213	97.8%	553,713	96.6%
2604	Official Journal	45	45	100.0%		0.0%
2620	External expertise and studies	233,858	233,858	100.0%	233,858	100.0%
2622	Documentation and library expenditure	35,360	35,360	100.0%	35,310	99.9%
2624	Expenditure on archive resources	22,816	22,794	99.9%	22,794	99.9%
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	355,889	355,889	100.0%	288,496	81.1%
Total Budget:		9,167,480	8,877,559	96.8%	7,916,825	86.4%

1.2.1.3 Appropriations corresponding to assigned revenue of the year (C4 credits of 2018)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the institution	51,658	51,658	100.0%	51,433	99.6%
1000	Salaries, allowances and payments	0	0	N/A	0	N/A
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	51,658	51,658	100.0%	51,433	99.6%
105	Courses for Members of the institution	0	0	N/A	0	N/A
12	Officials and temporary staff	0	0	N/A	0	N/A
1200	Remuneration and allowances	0	0	N/A	0	N/A
1202	Paid overtime	0	0	N/A	0	N/A
1204	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
129	Provisional appropriation	0	0	N/A	0	N/A
14	Other staff and external services	9,995	9,995	100.0%	9,995	100.0%
1400	Other staff	0	0	N/A	0	N/A
1402	Interpreter services	9,995	9,995	100.0%	9,995	100.0%
1404	Graduate traineeships, grants and exchanges of officials	0	0	N/A	0	N/A
1408	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
1420	Supplementary services for the translation service	0	0	N/A	0	N/A
1422	Expert advice related to consultative work	0	0	N/A	0	N/A
16	Other expenditure relating to persons working with the institution	0	0	N/A	0	N/A
1610	Miscellaneous expenditure on recruitment	0	0	N/A	0	N/A
1612	Further training, retraining and information for staff	0	0	N/A	0	N/A
162	Missions	0	0	N/A	0	N/A
1630	Social welfare	0	0	N/A	0	N/A
1632	Internal social policy	0	0	N/A	0	N/A
1633	Mobility/Transport	0	0	N/A	0	N/A
1634	Medical service	0	0	N/A	0	N/A
1638	Early Childhood Centre and approved day nurseries	0	0	N/A	0	N/A
20	Buildings and associated costs	1,898,410	1,578,886	83.2%	673,266	35.5%
2000	Rent	150,000		0.0%		0.0%
2001	Annual lease payments	32,734	32,734	100.0%	32,734	100.0%
2003	Acquisition of immovable property	23,052	0	N/A	0	N/A
2007	Fitting-out of premises	860,911	860,911	100.0%	75,291	8.7%
2008	Other expenditure on buildings	0	0	N/A	0	N/A
2022	Cleaning and maintenance	0	0	N/A	0	N/A
2024	Energy consumption	791,947	645,475	81.5%	525,475	66.4%
2026	Security and surveillance of buildings	0	0	N/A	0	N/A
2028	Insurance	39,765	39,765	100.0%	39,765	100.0%
21	Data processing, equipment and furniture: purchase, hire and maintenance	8,931	6,859	76.8%	6,859	76.8%
2100	Purchase, servicing and maintenance of equipment and software; related work	0	0	N/A	0	N/A
2102	Outside assistance for the operation, development and maintenance of software systems	0	0	N/A	0	N/A
2103	Telecommunications	2,072		0.0%		0.0%
212	Furniture	0	0	N/A	0	N/A
214	Technical equipment and installations	6,859	6,859	100.0%	6,859	100.0%
216	Vehicles	0	0	N/A	0	N/A
23	Administrative expenditure	15,886	15,886	100.0%	14,682	92.4%

230	Stationery, office supplies and miscellaneous consumables	0	0	N/A	0	N/A
231	Financial charges	0	0	N/A	0	N/A
232	Legal costs and damages	14,682	14,682	100.0%	14,682	100.0%
236	Postage on correspondence and delivery charges	0	0	N/A	0	N/A
238	Other administrative expenditure	1,204	1,204	100.0%		0.0%
25	Meetings and conferences	205,000	151,460	73.9%	131,153	64.0%
2540	Costs of meetings organized in Brussels	0	0	N/A	0	N/A
2541	Third parties	0	0	N/A	0	N/A
2542	Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other Union Institutions	205,000	151,460	73.9%	131,153	64.0%
2546	Representation expenses	0	0	N/A	0	N/A
26	Expertise and information: acquisition, archiving, production and distribution	25,251	0	0.0%	0	0.0%
2600	Relationships with press (European, national, regional, local or specialised) and conclusion of partnerships with audiovisual, written or radio medias	0	0	N/A	0	N/A
2602	Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports	25,000	0	0.0%		0.0%
2604	Official Journal	0	0	N/A	0	N/A
2620	External expertise and studies	0	0	N/A	0	N/A
2622	Documentation and library expenditure	251		0.0%		0.0%
2624	Expenditure on archive resources	0	0	N/A	0	N/A
264	Expenditure on publishing, dissemination of information and participation in public events: information and communication activities	0	0	N/A	0	N/A
Total Budget:		2,215,132	1,814,744	81.9%	887,388	40.1%

1.2.1.4 Appropriations corresponding to assigned revenue carried over from previous year (C5 credits of 2018)

Ch. / Item	Description	Budget [a]	Commit. [b]	% [b/a]	Payments [c]	% [c/a]
10	Members of the institution	0	0	N/A	0	N/A
1000	Salaries, allowances and payments	0	0	N/A	0	N/A
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	0	0	N/A	0	N/A
105	Courses for Members of the institution	0	0	N/A	0	N/A
12	Officials and temporary staff	0	0	N/A	0	N/A
1200	Remuneration and allowances	0	0	N/A	0	N/A
1202	Paid overtime	0	0	N/A	0	N/A
1204	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
129	Provisional appropriation	0	0	N/A	0	N/A
14	Other staff and external services	9,540	9,540	100.0%	9,540	100.0%
1400	Other staff	0	0	N/A	0	N/A
1402	Interpreter services	5,580	5,580	100.0%	5,580	100.0%
1404	Graduate traineeships, grants and exchanges of officials	0	0	N/A	0	N/A
1408	Entitlements on entering the service, transfer and leaving the service	0	0	N/A	0	N/A
1420	Supplementary services for the translation service	3,960	3,960	100.0%	3,960	100.0%
1422	Expert advice related to consultative work	0	0	N/A	0	N/A
16	Other expenditure relating to persons working with the institution	35,005	35,005	100.0%	31,758	90.7%
1610	Miscellaneous expenditure on recruitment	0	0	N/A	0	N/A
1612	Further training, retraining and information for staff	0	0	N/A	0	N/A
162	Missions	3,247	3,247	100.0%		0.0%
1630	Social welfare	0	0	N/A	0	N/A
1632	Internal social policy	0	0	N/A	0	N/A
1633	Mobility/Transport	0	0	N/A	0	N/A
1634	Medical service	0	0	N/A	0	N/A
1638	Early Childhood Centre and approved day nurseries	31,758	31,758	100.0%	31,758	100.0%
20	Buildings and associated costs	0	0	N/A	0	N/A
2000	Rent	0	0	N/A	0	N/A
2001	Annual lease payments	0	0	N/A	0	N/A
2007	Fitting-out of premises	0	0	N/A	0	N/A
2008	Other expenditure on buildings	0	0	N/A	0	N/A
2022	Cleaning and maintenance	0	0	N/A	0	N/A
2024	Energy consumption	0	0	N/A	0	N/A
2026	Security and surveillance of buildings	0	0	N/A	0	N/A
2028	Insurance	0	0	N/A	0	N/A
21	Data processing, equipment and furniture: purchase, hire and maintenance	7,346.77	7,346.77	100.0%	7,346.77	100.0%
2100	Purchase, servicing and maintenance of equipment and software; related work	2,727.46	2,727.46	100.0%	2,727.46	100.0%
2102	Outside assistance for the operation, development and maintenance of software systems	0	0	N/A	0	N/A
2103	Telecommunications	4,619.31	4,619.31	100.0%	4,619.31	100.0%
212	Furniture	0	0	N/A	0	N/A
214	Technical equipment and installations	0	0	N/A	0	N/A
216	Vehicles	0	0	N/A	0	N/A
23	Administrative expenditure	0	0	N/A	0	N/A
230	Stationery, office supplies and miscellaneous consumables	0	0	N/A	0	N/A

231	Financial charges	0	0	N/A	0	N/A
232	Legal costs and damages	0	0	N/A	0	N/A
236	Postage on correspondence and delivery charges	0	0	N/A	0	N/A
238	Other administrative expenditure	0	0	N/A	0	N/A
25	Meetings and conferences	0	0	N/A	0	N/A
2540	Costs of meetings organized in Brussels	0	0	N/A	0	N/A
2541	Third parties	0	0	N/A	0	N/A
2542	Organisation of events (in Brussels or in decentralised locations) in partnership with local and regional authorities, with their associations and with the other Union Institutions	0	0	N/A	0	N/A
2546	Representation expenses	0	0	N/A	0	N/A
26	Expertise and information: acquisition, archiving, production and distribution	0	0	N/A	0	N/A
2600	Relationships with press (European, national, regional, local or specialised) and conclusion of partnerships with audiovisual, written or radio medias	0	0	N/A	0	N/A
2602	Edition and distribution of paper, audiovisual, electronic or web-based (Internet/Intranet) information supports	0	0	N/A	0	N/A
2604	Official Journal	0	0	N/A	0	N/A
2620	External expertise and studies	0	0	N/A	0	N/A
2622	Documentation and library expenditure	0	0	N/A	0	N/A
2624	Expenditure on archive resources	0	0	N/A	0	N/A
264	Expenditure on publishing, dissemination of information and participation in public events; information and communication activities	0	0	N/A	0	N/A
Total Budget:		51,891	51,891	100.0%	48,645	93.7%

1.2.2 Comments (C1 credits)

1.2.2.1 Chapter 10 – Members

– Budgetary item 1000

This budgetary item includes the fixed contributions to the Members for their internet & office costs, IT and telecom equipment but also the cost of "laissez-passer" and insurance premium for sickness and accidents.

The below table gives the allocation for the different types of costs and the comparative information with the payment execution 2017.

	2018					2017	
	Budget	Commitments	%	Payments	%	Payments	%
Internet & office costs	92,000	92,000	100	84,910	92.3	70,877	88.6
Insurance costs	10,000	10,000	100	2,312	23.1	1,090	10.9
IT and telecom equipment	20,000	20,000	100	12,750	63.8	20,250	57.86
"Laissez-passer" costs	23,000	23,000	100	0	0	0	0
Total	145,000	145,000	100	99,972	68.9	92,217	57.6

The low payment execution rate for the insurance element resulted from the payment scheme in place with the insurance company: invoice related to year N is only received in year N+1 and paid using carried forward appropriations.

As far as "laissez-passer" are concerned, we haven't received any invoice on 31/12/2018 from the Commission. They will arrive in 2019.

The initial budget had been cut and was not sufficient. Therefore, an additional amount of € 30,000 was necessary and transferred from other budgetary items in the course of 2018.

– Budgetary item 1004

This budgetary item includes the fixed meeting allowances and transports re-imbursements to the Members that attended official meetings of the Committee during the year.

In total, 6,381 reimbursement requests were submitted by effective and alternate Members by the end of 2018, of which 144 were put on hold given the lack of supporting documents (compared to 74 in 2017 or 71 in 2016). Those reimbursements covered 9,587 travel days and 9,711 meeting days.

The following table details the cumulated payments made to Members for the various types of meetings with a comparison to 2017, 2016 and 2015.

Meetings	2018	2017	2016	2015
Plenary sessions & Bureau meetings in Brussels	3,040,509	2,571,170	1,951,622	2,670,803
Extraordinary bureau meetings outside Brussels	104,125	166,313	58,014	168,502
Conference of Presidents	12,828	32,550	9,273	3,990
Commissions	2,886,759	3,336,972	3,264,768	3,267,522
Commission for Administrative & Financial Affairs (CAFA)	45,793	40,837	42,104	49,319
Working Groups	180,395	136,565	134,101	94,708
Political Groups	386,336	411,423	358,722	407,854
Seminars & Conferences	519,283	714,768	634,877	369,371
Presidency	140,618	164,435	159,117	118,860
Individual attendances	523,800	602,654	521,891	394,840

Other political activities	189,528	237,318	193,497	212,920
ARLEM-CORLEAP*	114,140	0	0	0
Communication activities*	27,004	0	0	0
Bratislava Summit	0	0	320,786	0
Total	8,171,118	8,415,005	7,648,772	7,758,689

* this kind of activities were previously presented under "Other political activities".

The decrease compared to last year is a combined effect of following elements:

- an increase in the costs of plenary sessions and Bureau meetings (+470K€); 6 sessions were organised in 2018 as well as in 2017 but the first session of 2017 had been financed on 2016 credits ;
- less extraordinary activities of the Conference of Presidents (-20K€);
- a decrease in the Commissions' costs (-450 K€); the costs of the first 3 commission meetings of 2018 as well as the first CFAA meeting of 2018 were financed via reported credits from 2017;
- there were less thematic activities organised by political groups than foreseen (-196 K€);
- the number of individual presences of members for political groups and directorate B did not meet the expectations, neither the expected costs for local events (-80 K€).

The following table indicates the number of days of travels and meetings since 2010:

Year	Travel days	Meeting days
2010	7,387	7,072
2011	8,406	8,025
2012	8,507	7,928
2013	8,169	7,615
2014	8,560	7,233
2015	9,295	8,081
2016	9,321	9,025
2017	10,252	9,946
2018	9,587	9,711

For the first time since 2013, the number of travel and meeting days has decreased but still remains the second highest level since 2010. This decrease can partially be explained by the fact that 144 claims have been put on hold at year end because they were incomplete or not in accordance with the regulation.

The surplus of this budgetary item, € 545,632 was carried forward to 2019 and will be used to fund:

- the abovementioned 144 pending claims;
- the cost of the three first commission meetings that took place early 2019, the first CFAA meeting of 2019 and two thematic activities of political groups in January 2019 as well as a number of individual presences. All these meetings have been convoked and legally committed in 2018.

An amount of € 30,000 of appropriations was transferred to budget line 1000 in 2018 to finance the pilot project on the communication allowances and the emission of the new laissez-passers.

- **Budgetary item 105**

This budgetary item includes the contribution of the Committee to the costs of training of the Members (linguistic and others).

During 2018, a sharp decrease has been detected in the number of applications for co-financing language courses

by members of the institution with 16 approvals by the SG compared to 33 in 2017.

In 2018, 11 requests were financed for a total of € 6,151 (compared to € 10,157 in 2017, € 4,738 in 2016, € 5,602 in 2015, or € 5,208 in 2014). 5 additional requests, related to 2018, are expected to be received in the course of 2019 and paid using carried forward credits.

1.2.2.2 Chapter 12 – Officials and temporary staff

– **Budgetary item 1200**

This budgetary item includes the various remuneration costs paid to the active staff members during the year 2018 based on the authorised establishment plan and in compliance with the rights established by the Staff Regulation and the Appointing Authority.

The following table indicates the various remuneration costs paid in 2018 and their comparative amounts for the years 2017 and 2016.

	2018	2017	2016
Basic pays	39,558,218	37,953,633	36,345,965
Expatriation allowances	5,318,839	5,145,905	4,908,023
Child allowances	3,503,663	3,467,545	3,296,885
Sickness insurance contributions	1,411,265	1,350,806	1,294,259
Annual trip contributions	608,091	592,815	546,611
Accident insurance contributions	158,262	152,804	190,632
Secretarial allowances	7,893	20,152	24,934
Unemployment insurance contributions	75,846	66,355	55,793
Other allowances and reimbursements	140,701	134,803	96,765
Total	50,782,778	48,884,818	46,759,867

The appropriations needed for staff salaries have been calculated taking into account the EU Staff Regulation and the European Commission's recommendations. The main components of the increase of expenses for 2018 are:

- 2017 salary indexation (1.5%), i.e. difference between full year cost in 2018 and 6m effect already included in 2017 budget;
- 2018 salary indexation (1.7%), i.e. 6 months effect;
- statutory step increases;
- promotions of staff in accordance with principles laid down in the EU Staff Regulation;
- further reduction in real vacancy rates from some 2.0% at the end of 2017 to less than 1% at the end of 2018.

The increase in the remuneration cost was to some extent limited by (i) a number of retirements in 2018 (as a result of which more senior and higher grade officials were replaced by more junior and as a rule lower grade officials) and (ii) higher than before savings due to summer part-time work and parental leaves.

An amount of € 1,009,511 of appropriations was transferred to other budget lines in 2018.

– **Budgetary item 1202**

This budgetary item includes the overtime paid to staff members during the year. The payments are in line with last year.

In general, the number of hours of overtime are difficult to predict in advance as they result by definition from situations of urgency or exceptional work pressure (art. 56 SR); moreover, priority is given to recuperation of overtime rather than payment of overtime worked (payment of overtime only allowed when service reasons prevented timely recuperation).

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

– **Budgetary item 1204**

This budgetary item includes the amounts paid to staff members during the year further to entering, transfers or ending of service for the Committee.

The exact amount needed for those entitlements is impossible to predict as it depends on a series of variables on which we have no impact: number of new recruits, their place of recruitment and family composition at the time of recruitment and the time they take before settling in Brussels, as well as the number of departures/retirements and their place of resettlement

The following table indicates the various types of entitlements paid in 2018 and their comparative amounts for the years 2017 and 2016.

	2018	2017	2016
Moving costs	30,439	6,067	19,945
Travel costs	12,276	6,963	3,160
Daily allowances	127,673	73,950	54,104
Installation allowances	63,869	28,656	79,643
Balance with other Institutions	66,182	97,615	51,097
Others	0	0	1,994
Total	300,439	213,251	209,943

An amount of € 66,919 of appropriations was transferred from other budget lines in 2018.

– **Budgetary item 1220**

This budget line is used to cover leave (art. 42c SR) or retirement (art. 50 SR) in the interest of the service.

In 2018, one staff member was admitted to the benefit of an allowance but the decision entered in force only as of July 2018.

An amount of € 20,000 of appropriations was transferred to other budgetary items in the course of 2018.

1.2.2.3 Chapter 14 – Other staff & external services

– Budgetary item 1400

This budgetary item includes the amounts paid to contractual and interim agents as well as to the medical and special advisors working for the Committee.

The following table indicates the amounts paid to each type of other staff in 2018 and their comparative amounts for the years 2017 and 2016.

	2018	2017	2016
Contractual agents	2,459,049	2,475,270	2,351,665
Interim agents	110,662	156,457	225,617
Medical and special advisor	99,323	93,843	98,882
Total	2,669,034	2,725,570	2,676,164

The recruitment of contract staff members allows also the institution to ensure appropriate business continuity in case of long term absences (maternity/parental leaves), in case of an exceptional workload or in order to implement specific time limited projects. As a matter of fact, it is of course impossible to predict with precision the number of maternity leaves and other long term absences at the beginning of the year as well as the exact grade and the individual allowances of each potential candidate to be recruited.

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

The payment consumption rate of 54.5% is not definitive. Invoices for November, December and January are still to be received and after payment using the C8 credits 2019, the consumption should reach more than 95%.

A net amount of € 50,000 of appropriations was transferred from other budgetary items in the course of 2018.

– Budgetary item 1402

This budgetary item includes the amounts paid for the interpretation services of the Commission and the European Parliament. In 2018, the payment execution rate increased compared to the previous year (from 70.8% to 77%).

Besides the fact that the two other institutions still need to submit their final debit notes for November and December 2018, it is estimated that the surplus will finance the interpretation services of January 2019 which have been ordered and for which the legal commitments have been signed in 2018.

A total amount of € 150,000 of appropriations was transferred to budgetary item 1400 in the course of 2018.

– Budgetary item 1404

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

The following table indicates the amounts paid for each type of costs in 2018 and their comparative amounts for the years 2017 and 2016.

	2018	2017	2016
Seconded National Experts	519,573	499,768	392,771
Trainees	291,220	285,322	254,551
Total	810,793	785,090	647,322

An amount of € 15,000 of appropriations was transferred to other budgetary items in the course of 2018.

– **Budgetary item 1408**

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

The payment relating to the SLA Welcome Office has been done in 2018. The other one is traditionally subject to a recovery order sent in the following year. It explains why the available credits have been carried forward to 2019 (C8).

– **Budgetary item 1420**

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

The cooperation agreement signed with the EP set a target outsourcing of 20%.

In 2018, the Directorate for translation has reached the outsourcing target with 20.2% of outsourced translations compared to 9.74% in 2015, 16.61% in 2016 and 17.1% in 2017.

The outturn of this budget line has increased to 94.3% compared to 54.8% in 2017 partially due to higher outsourcing of translation rates in 2018 (~20%) in comparison to 2017 (~17%), but also partially due to substantially reduced budget during the 2018 budget process.

An amount of € 169,460 was transferred to other budgetary items during 2018.

– **Budgetary item 1422**

This budgetary item includes the travel reimbursements and allowances granted to experts and speakers invited in the context of the consultative works or other events of the Committee.

The following table indicates the cumulated amounts paid to experts and speakers in 2018 and their comparative amounts for the years 2017 and 2016.

	2018	2017	2016
Experts	193,043	216,471	138,717
Speakers	135,990	163,989	167,087
Total	329,033	380,460	305,804

In total 216 claims for experts and 146 for speakers have been reimbursed. As far as experts are concerned, it is comparable to last year when 220 claims had been paid but a considerable increase compared to 2016 (160 claims for experts). For speakers the number of claims has decreased compared to 2017 (from 180 claims to 146).

At the end of 2018, 28 experts' files were put on hold given the lack of supporting documents (compared to 45 in 2017, 33 in 2016, and 20 in 2015). The reported credits towards 2019 should guarantee the execution of these claims in 2019 as soon as these files are completed by the experts according to the regulation.

1.2.2.4 Chapter 16 – Other expenditure relating to persons working with the Committee

– **Budgetary item 1610**

This budgetary item includes the reimbursement of travel costs of candidates coming from abroad for a job interview and/or medical check-up according to the provisions applicable. This year it also covered the payment to EPSO of the services provided in the framework of the Service Level Agreement concluded in June 2018 for the organisation of an internal competition. The payment execution rate increased a lot compared to the previous year (from 42.6% to 81.9%) first because of the payment of the SLA but also due to a record number of recruitment procedures for officials in 2018 (41 published vacancy notices in 2018 compared to 29 in 2017).

Following the new decision 202/2017 applicable as from 1st January 2018, the cost of each individual reimbursement is now a flat rate depending on the distance known beforehand (compared to real costs before). This allowed a more accurate commitment of funds for each candidate and as such a better financial management of the budget line.

An amount of € 30,000 of appropriations was transferred from budgetary item 1612 in the course of 2018 to cover the payment of the aforementioned SLA.

– **Budgetary item 1612**

This budgetary item includes the costs of trainings (internal or external) organised for staff working for the Committee. Compared to the previous year, the payment execution rate increased significantly (from 42.8% to 71.2%).

The remaining payments will be made in 2019 (using carried forward appropriations) upon receipt of the corresponding invoices. The final execution rate of 2019 C8 credits is expected to be close to 100%.

An amount of € 70,000 of appropriations was transferred to other budgetary items in the course of 2018.

– **Budgetary item 162**

This budgetary item includes the costs of missions for staff working for the Committee (travel costs & fixed allowances). The payment execution rate decreased compared to the previous year (from 72.5% to 66.7%) because some invoices of the travel agency still need to be received, processed and paid. Furthermore, several missions' files remain to be processed and paid in 2019 with C8 credits.

A total amount of € 76,460 of appropriations was transferred from other budgetary items in the course of 2018 because the available budget was expected to be insufficient to support the political work of the CoR.

– **Budgetary item 1630**

This budgetary item is used for occasional assistance expenses to officials or temporary agents (or their relatives) facing difficult situations, in the context of an inter-institutional policy agreed on this matter. The payment execution rate remained very low (11%). By nature, related expenses are difficult to predict.

An amount of € 2,100 of appropriations was transferred to budgetary item 1632 in the course of 2018.

– **Budgetary item 1632**

This budgetary item includes the contribution of the Committee to the Staff Committee as well as the costs related to internal social events (i.e. '20 years of service' ceremony, support to military protection, language courses for spouses, birth gift, EMAS actions, etc) and legal advices to staff members.

An amount of € 2,100 of appropriations was transferred from budgetary item 1630 in the course of 2018.

– **Budgetary item 1633**

This budgetary item includes the costs related to the mobility policy applied by the Committee towards its staff starting from January 1st, 2010 (inter-institutional policy). The low payment execution rate is explained by the policy that foresees that requests for reimbursements are submitted at the expiration of the subscription period. Considering that public transport tickets are often taken on an annual basis, most requests of staff members are received after year-end and are thus reimbursed from the carried forward appropriations.

– **Budgetary item 1634**

This budgetary item includes the costs of the compulsory medical visits for the staff members as well as medical furniture's, medical controls, medicines and other expenses considered as medically necessary. The low payment execution rate (22.1%) is explained by (i) the fact that several reimbursement requests had not been introduced before the end of 2018 and are expected to arrive in 2019 (33K€), (ii) some invoices for medical equipment, training for social workers are to be received in 2019 (13K€) and the payment relating to the SLA is subject to a debit note that will be received in 2019 (49K€).

– **Budgetary item 1638**

This budgetary item includes the contribution of the Committee to the inter-institutional children gardens and early childhood centres used by its staff members, the costs of which increased constantly over the last years. In 2018, the payment rate was 93.1%. Remaining amounts will be paid in 2019 with C8 credits once final accounts are established.

1.2.2.5 Chapter 20 – Buildings & associated costs

– **Budgetary item 2000**

This budgetary item includes:

- The contribution of the Committee to the renting fees & related charges of the building VMA (Van Maerland rented to the Commission) but practically paid by the EESC that is acting as the single paying agent towards the Commission;
- The cost for the renting of rooms for plenary sessions within the facilities of other European Institutions (Parliament).

The following table indicates the two types of costs paid in 2018 and their comparative amounts for the years 2017 and 2016.

	2018	2017	2016
Renting fee & charges VMA building	1,545,339	1,524,105	1,499,913
Renting rooms for plenary sessions	29,673	23,784	21,760
Total	1,575,012	1,547,889	1,521,673

An amount of € 40,270 of appropriations was transferred to budgetary item 2007 in the course of 2018.

– **Budgetary item 2001**

This budgetary item includes the contribution of the Committee to the annual lease payments paid for the 5 following buildings: JDE, BvS, REM, TR74 & B68 (more detailed information regarding buildings is available in sections 3 and 4). It also includes the annual renting fees for bridges and accesses between those buildings. For the 5 leased buildings, the Committee is co-lessee together with the EESC.

In the previous years CoR acted as sole paying agent towards external lessors for all building except for the JDE and the EESC paid its contribution directly to the Committee through inter-entity invoicing arrangements.

As from 2018 each Committee has paid its share of each building according to the repartition key (42% CoR and 58% EESC) and there was no inter-entity invoicing arrangement anymore.

The following table indicates the two types of costs paid in 2018 (with C1 credits) and their comparative amounts for the years 2017 and 2016.

	2018	2017	2016
Lease payments for 5 buildings (JDE is paid by EESC until 2018)	8,878,231	7.977.321	8,402,203
Other renting fees (bridges & access between buildings)	16,127	7,377	19,502
Total	8,894,358	7,984,698	8,421,705

It has to be noted that 2017 had been affected by the advance payment of € 0.9 mios of lease payments 2017 paid under the C1 credits of 2016 thus decreasing the payments under C1 credits 2017.

The following table indicates the total amount of lease payments made to external lessors for leases of years 2018, 2017 and 2016 for each individual building (for the Committee and for the EESC):

<i>Total payments to external lessors</i>	2018	2017	2016
JDE	10,859,618	10,623,164	10,438,488
BvS	6,199,657	6,064,972	5,959,595
TR74	1,611,452	1,582,958	1,554,969
B68	2,206,868	2,167,213	2,126,335
REM	152,912	139,314	116,148
Total	21,030,507	20,577,621	20,195,535

For the JDE, BvS and the B68 buildings, the annual increase between 2016 and 2018 is explained by the annual indexation (based on the Belgian harmonised indices of consumer prices as contractually foreseen). For the TR74 building, the yearly indexation is definitively fixed at 1.80% in the contract, also explaining the increase between 2016 and 2018.

Regarding the REM building, the full capital portion of leased payments was paid anticipatively by the two Committees in 2006 and 2007; as a consequence, from 2008 onwards, amounts paid only included the annual indexation. This situation will be valid for the remaining period of the leasing (until 2034).

The following table indicates the total amount of lease payments made directly to external lessors for leases of years 2016, 2017 and 2018 by the Committee per fund source :

<i>Total payments to external lessors per fund source</i>	2018	2017	2016
C1 credits (CoR contribution)	8,878,231	7,977,321	7,466,323
C4 credits (mainly EESC contribution of the year)	32,394	1,041,257	1,145,362
C5 credits (EESC contribution carried over)	0	0	0
C8 credits (CoR contribution)	0	0	0
C1 N-1	0	935,880	1,145,362
Total	8,910,625	9,954,458	9,757,047

The decrease of the Committee's direct payments to lessors in 2018 compared to the previous year results from the fact that as from 2018 each Committee has paid its share of the lease of each building directly to the lessors. In the previous years, the CoR paid more in total to the lessors as CoR was acting as sole paying agent towards external lessors for all building except for the JDE and received the EESC's contribution through inter-entity invoicing arrangements.

An amount of € 87,108 was transferred to budget item 2007 in the course of 2018.

– **Budgetary item 2007**

This budgetary item includes the costs of the fitting out of premises. The commitments made on this line relate to work that have been ordered and started in 2018 but will be finalised and paid in 2019. This explains the low rate of payments in 2018. Payments will occur during 2019 using carried forward appropriations.

The biggest part of the commitments is foreseen to cover the renovation works of the BVS entrance hall.

An amount of € 748,676 was transferred from other budget items in the course of 2018 in order to finance a number of building renovation related projects for which there was no financing available in the initial CoR budget 2018.

– **Budgetary item 2008**

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

Part of the surveys ordered on this budget item will be used to follow up works on budgetary item 2007 that have been ordered and started in 2018 but will be finalised in 2019.

An amount of € 60,718 was transferred from other budget items in the course of 2018.

– **Budgetary item 2022**

This budgetary item includes the cost of the various cleaning and maintenance works necessary for the proper functioning of the buildings. The payment execution rate is a bit lower compared to the previous year (70.4% compared to 78.1% in 2017).

An amount of € 136,704 of appropriations was transferred from other budget items in the course of 2018.

– **Budgetary item 2024**

This budgetary item includes the cost of the energy consumption of the buildings (water, electricity, gas and heating).

Further to invoicing arrangements between the Committee and the EESC (based on the Cooperation Agreement signed between them), the CoR received an amount of € 791,947 in 2018 (C4 credits) from the EESC as the Committee acted as single paying agent for this budgetary item towards external suppliers (as in previous years).

In 2018, payments were mainly done from those assigned revenue which explains why 515,877€ were transferred to other budget items in the course of 2018.

– **Budgetary item 2026**

This budgetary item includes the cost of the security guards working in the various buildings of the Committee. Further to invoicing arrangements between the Committee and the EESC, the CoR transferred mainly the total related budget in 2018 to the EESC as this latter acted as single paying agent for this budgetary item towards external suppliers (as in previous years). This arrangement explained the high payment execution rate.

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

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

– **Budgetary item 2028**

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

As far as C1 credits are concerned, the high payment rate (92.5%) could be reached because an amount of € 33,712 of appropriations was transferred to budget items 2022 in the course of 2018.

These appropriations were not necessary because further to invoicing arrangements between the Committee and the EESC, the CoR received an amount of € 39,765 in 2018 from the EESC (C4 credits) which was used in priority as the Committee acted as single paying agent for this budgetary item towards external suppliers (as in previous years).

In total, the amounts paid under C1 and C4 credits in 2018 (64k€) is in line with the amounts paid in 2017 (65k€).

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

Overall, the payment execution rate for this chapter decreased compared to the previous year (from 73.1% to 65%).

A total net amount of € 509,040 was transferred from other budgetary items in the course of 2018 (net effect).

1.2.2.7 Chapter 23 – Current administrative expenditure

Overall, the payment execution rate for this chapter decreased in 2018 compared to the previous year (from 62.1% to 56.8%).

A total net amount of € 7,530 was transferred to other budgetary items in the course of 2018 (net effect).

1.2.2.8 Chapter 25 – Meetings and conferences

Overall, the payment execution rate for this chapter slightly decreased compared to 2017 (from 54.8% to 50.7%). Payment rate is not really comparable from one year to the other, as it is to a large extent affected by the delays in receiving final invoices from external suppliers.

A total net amount of € 100,000 of appropriations was transferred from other budgetary items in the course of 2018.

1.2.2.9 Chapter 26 – Expertise and information

Overall, the payment execution rate for this chapter slightly decreased in 2018 compared to the previous year (from 46.0% to 42.4%). This low level is mainly explained by delays in receiving final invoices from external suppliers. This trend concerned nearly all budgetary items.

A total amount of € 328,003 of appropriations was transferred from other budgetary items in the course of 2018 (net effect).

1.2.3 Comments (C8 credits)

The C8 credits include the portion of the commitments validated during the previous year that was effectively paid during the current year.

The overall payment execution rate of C8 credits in 2018 was 86.4% for a cumulated amount of € 7,916,825. Added to the amount of payments made already in 2017 on commitments funded by C1, C4 and C5 credits (€ 85,866,871), the final payment execution rate of the year 2017 amounts to € 93,783,696 or 96.8%. This is comparable in percentage terms in comparison to the year 2016 where the final payment execution rate reached 97% (C1, C4 and C5 credits all together).

1.2.4 Comments (C4 credits)

The C4 credits include the assigned revenues cashed in during the current year by the Committee. These credits must be used before C1 credits. If these revenues are not used during the current year, they are carried over to the next year (and become C5 credits).

As in previous years, a big part of the C4 credits of the Committee concerned the invoicing arrangements with the EESC (mainly regarding annual payments of leased buildings, energy consumption and insurance premium)

as already mentioned in the section 1.2.2.5 and an additional amount of € 860,911 for the contribution of the EESC to the renovation works of the JDE's and other buildings entrance halls.

An amount of € 0.2 Mio was also paid by the EP and the EC as financial support to CoR's events (European week of Regions and Cities and Europcom 2018).

1.2.5 Comments (C5 credits)

The C5 credits include the assigned revenues cashed in during the previous years by the Committee and carried over to the current year, According to the Article 14 of the Financial Regulation, these credits must be engaged before C4 and C1 credits as they will be automatically cancelled at the end of the year.

At the end of the year 100% of those credits have been committed and 93.7% were paid.

1.3 Budget Outturn 2018

Revenue 2018 (universal & assigned)	11.481.900
<i>Universal income (IC1)</i>	9.259.829
<i>Internal assigned income (IC4)</i>	2.222.071
Payments from appropriations 2018 & assigned revenue	- 88.371.874
<i>Appropriations 2018 (C1 credits)</i>	- 87.435.841
<i>Assigned revenue 2018 (C4 credits)</i>	- 887.388
<i>Carried over assigned revenue from 2017 to 2018 (C5 credits)</i>	- 48.645
Payments appropriation carried forward/over to 2019	- 9.275.337
<i>Unused committed appropriations 2018 (C1 to C8 credits)</i>	- 7.944.346
<i>Unused committed assigned revenue 2018 (C4 & C5 to C8 credits)</i>	- 930.603
<i>Unused assigned revenue 2018 (C4 to C5 credits)</i>	- 400.388
Cancellations of unused payment appropriations from previous years	1.250.656
<i>Unused carried forward/over appropriations from previous years (C8 credits)</i>	1.250.656
Budget Outturn 2018	- 84.914.655

1.4 Incomes

The following table summarises the various types of incomes of the Committee and their respective situation at the end of the year 2018.

Fund source / Item	Description	Budget	Established	Cashed	Not cashed
IC1	Universal income	9,231,349	9,259,828	9,259,828	0
400	Proceeds from taxation on the salaries, wages and allowances of members of the institution, officials, other servants and recipients of pensions	4,073,564	4,152,101	4,152,101	0
403	Proceeds of the temporary contribution from the salaries of members of the body, officials and other servants in active employment	p.m.	111	111	0
404	Proceeds from the special levy on the salaries of members of the body, officials and other servants in active employment	811,250	816,655	816,655	0
410	Staff contributions to the pension scheme	4,346,485	4,245,127	4,245,127	0
411	Transfer or purchase of pension rights by staff	p.m.	45,834	45,834	0
412	Contributions to the pension scheme by officials and temporary staff on leave on personal grounds	p.m.	0	0	0
520	Revenue from investments or loans granted, bank and other interest on the body's accounts	50	0	0	0
522	Interest from pre-financing	p.m.	0	0	0
590	Other revenue from administrative operations	p.m.	0	0	0
900	Miscellaneous revenue	p.m.	0	0	0
IC4	Assigned revenue	0	2,222,070	2,215,131	6,939
500	Proceeds from the sale of movable property	p.m.	0	0	0
502	Proceeds from the sale of publications, printed works and films	p.m.	0	0	0
5110	Proceeds from letting and subletting immovable property	p.m.	32,734	32,734	0
5111	Reimbursement of charges connected with lettings	p.m.	0	0	0
550	Proceeds from the supply of services and works for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf	p.m.	1,720,898	1,720,898	0
551	Revenue from third parties in respect of services or work supplied at their request	p.m.	0	0	0
570	Revenue arising from the repayment of amounts wrongly paid	p.m.	218,896	216,592	2,304
571	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to the committee	p.m.	1,636	1,636	0
573	Other contributions and refunds in connection with the administrative operation of the body	p.m.	247,906	243,271	4,635
580	Revenue arising from indemnities connected with renting	p.m.	0	0	0
581	Revenue from insurance payments received	p.m.	0	0	0
	Total	9,231,349	11,481,898	11,474,959	6,939

The IC4 incomes ('assigned revenue') cashed during 2018 (€ 2,222,070) were made available in the form of C4 credits (commitments & payments) in 2018.

2. List of transfers of appropriations of the year 2018

During **2018** the following transfers of appropriations submitted by the CoR were approved by the Council and Parliament:

INF 1/2018

The purpose of this transfer was to reinforce the budget line **214 "Technical equipment and installations"** (for € 60,000) in order to allow the CoR to install information screens in the newly renovated JDE entrance hall. It was approved in July and executed thereafter.

INF 2/2018

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

- **230 "Stationery, office supplies and miscellaneous consumables"** (for € 8,000) in order to upgrade the visual signs for the communication equipment in the CoR meeting rooms;
- **2622 "Documentation and library expenditure"** (for € 40,000) in order to advance further with the digitalization of the library.

The total amount of the transfer is € 48,000.

It was approved in September and executed thereafter.

INF 3/2018

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

- **2542 "Organisation of events"** (for € 100,000) in order to finance the CoR 8th European Summit of Regions and Cities in early 2019.
- **2602 "Information supports"** (for a total of € 112,000) in order to finance 6 different communication related projects, namely:
 1. social media paid campaigns with an emphasis on video material (for € 20,000);
 2. revamp of the "Europe in my Region" section of the CoR website (for € 22,000);
 3. website content – Monitoring dashboard (for € 20,000);
 4. branding support for all media channels (for € 10,000);
 5. Digital Media Lab (for € 20,000) and
 6. social media audience analysis (for € 20,000);

The total amount of the transfer is € 212,000.

It was approved in October and executed thereafter.

INF 4/2018

The purpose of this transfer was to reinforce the budget line **162 "Missions"** in order to allow the CoR to carry out additional missions due to, in particular, the pursued and intensified dialogue with citizens in series of political activities with the participation of the CoR Members. These actions also require additional presence of CoR staff alongside the Members.

The amount of the transfer is € 76,460.

It was approved in November and executed thereafter.

INF 5/2018

The purpose of this transfer was to reinforce the budget line **2620 "External expertise and studies"** in order to finance the study on "The division of powers".

The amount of the transfer is € 149,003.

This transfer was approved in November and executed thereafter.

INF 6/2018

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

- **2007 "Fitting-out of premises" (for € 693,964)** in order to finance a number of building renovation related projects for which there was no financing available in the initial CoR budget 2018;
- **214 "Technical equipment and installations" (for € 6,356)** as the extension of the existing framework contract for the rent and maintenance of photocopiers requires additional funds for the Printing service. Both budget lines concern joint CoR/EESC projects and the CoR is paying its share of the joint expenditure.

The total amount of the transfer is € 700,320 (CoR share).

This transfer was approved in November and executed thereafter.

INF 7/2018

The purpose of this transfer was to reinforce the following IT related budget lines in order to finance a number of IT related projects for which there was no financing available in the initial CoR budget 2018, namely:

- **2100 "Purchase, services and maintenance of equipment and software, and related work" (for € 244,351);**
- **2102 "Outside assistance in connection with the operation, development and maintenance of software systems" (for € 85,822).**

Most of the items are included in joint EESC/CoR projects and for these projects the CoR is paying its share of the joint expenditure (€ 301,909).

The remaining € 28,264 concern the earlier implementation of a new Service Level Agreement for IT systems provided by the European Commission (e.g. Sysper, the HR tool used on daily basis). The necessary appropriations requested from the CoR in its Draft Budget 2018 were cut by the EC in the reading of the DB 2018. The increased fees of the EC for this tool needed to be covered by the allocation of additional appropriations.

The total amount of the transfer is € 330,173.

This transfer was approved in November and executed thereafter.

INF 8/2018

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

- **2100 "Purchase, services and maintenance of equipment and software, and related work" (for € 32,511)** – to allow the CoR to pay the balance for the use of the outsourced IT financial management information system "ABAC Workflow";
- **214 "Technical equipment and installations" (for € 80,000)** - to allow the CoR to finance the renovation of a number of CoR meeting rooms in the CoR/EESC buildings;
- **2624 "Expenditure on archive resources" (for € 56,000)** – to allow the CoR to finance the establishment of the CoR web platform "CoR on line Archives"

The total amount of the transfer is € 168,511.

This transfer was approved in November and executed thereafter.

3. Financial statements of the Committee as of December 31st, 2018

3.1 Economic Outturn Account

3.1.1 Summary comparative table 2018 and 2017

	31/12/2018	31/12/2017
Surplus / Deficit of the year	172.364	-1.137.352
From ordinary activities	5.014.130	3.722.186
Revenue	96.807.693	91.118.980
Staff expenses	-55.217.786	-53.041.535
Depreciation, amounts written-off & provisions	-3.422.738	-3.360.483
Land & building related expenses	-5.871.604	-4.107.885
Other expenses	-27.281.435	-26.886.891
From financial activities	-4.841.766	-4.859.538
Revenue	0	0
Expenses	-4.841.766	-4.859.538

3.1.2 Comments

3.1.2.1 Revenue

The following table indicates the various types of revenue allowing the Committee to fund its budget execution for the years 2017 and 2018.

	2018	2017	Variation	
Treasury transfers from EC	85.500.000	80.400.000	5.100.000	6.4%
Staff contributions	9.240.280	8.715.373	524.907	6%
Revenue with other EU institutions	1.976.188	1.988.725	-12.537	-0.1%
Other	91.225	14.882	76.343	513%
Total	96.807.693	91.118.980	5.688.713	6.24%

The increase is mainly explained by an increase in the treasury requests to the Commission than can in turn be explained by a higher level of payments in 2018 (€ 96.3 mios all fund sources together) compared to 2017 (€92.9 mios).

This year, the other revenues are mainly impacted by reimbursements of legal costs and reimbursements following OLAF's investigation for 61 K€ and a contribution of 10K€ from the European Investment Bank for Europcom.

As regards the revenue from the staff contributions of 2018, the 6% increase is mainly due to the higher budget execution of staff salary related appropriations (about +4%).

3.1.2.2 Expenses

In total, the expenses resulting from normal activities have increased by € 4.4 mios.

Staff expenses have increased by € 2.2 mios. The main components of the increase of expenses for 2018 are:

- 2017 salary indexation (1.5%), i.e. difference between full year cost in 2018 and 6m effect already included in 2017 budget;
- 2018 salary indexation (1.7%) , i.e. 6 months effect;
- statutory step increases;
- promotions of staff in accordance with principles laid down in the EU Staff Regulation;
- further reduction in real vacancy rates from some 2.0% at the end of 2017 to less than 1% at the end of 2018.

The increase in the remuneration cost was to some extent limited by (i) a number of retirements in 2018 (as a result of which more senior and higher grade officials were replaced by more junior and as a rule lower grade officials) and (ii) higher than before savings due to summer part-time work and parental leaves.

Land and building related expenditures have increased by 1.8 mios, mainly due to an increase in maintenance and security costs which is explained by the renovation works of the JDE's entrance hall.

3.1.3 Reconciliation Economic & Budget result

The following table details the reconciliation items between the economic and the budgetary results (as computed in section 1.3 above).

Economic outturn 2018	172,364
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	- 73,252,881
<i>Adjustments for Accrual Cut-off (reversal 31.12.2018)</i>	<i>- 3,184,163</i>
<i>Adjustments for Accrual Cut-off (cut- off 31.12.2018)</i>	<i>- 4,002,661</i>
<i>Amount from liaison account with Commission booked in the Economic Outturn Account</i>	<i>- 85,500,000</i>
<i>Unpaid invoices at year end but booked in charges</i>	<i>76,321</i>
<i>Depreciation of intangible and tangible fixed assets</i>	<i>3,419,314</i>
<i>Provisions</i>	
<i>Recovery orders issued during the year but uncashed at year-end</i>	<i>- 7,190</i>
<i>Value reductions</i>	<i>3,424</i>
<i>Payments made from carry over of payment appropriations (C8 credits)</i>	<i>7,916,825</i>
<i>Exchange rate differences</i>	<i>19,927</i>
<i>Prefinancing received in previous year and cleared in the year</i>	
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	- 11,834,138
<i>Asset acquisitions (less unpaid amounts)</i>	<i>- 659,671</i>
<i>Pre-financing paid in 2018 and open at year end</i>	
<i>Recovery orders issued before the year and cashed in the year</i>	
<i>Capital payments on financial leasing (they are budgetary payments but not in the economic result)</i>	<i>- 3,155,438</i>
<i>Payment appropriations carried forward/over to 2019</i>	<i>- 9,275,337</i>
<i>Cancellation of unused carried over payment appropriations from previous year</i>	<i>1,250,656</i>
<i>Other</i>	<i>5,652</i>
Budget Outturn 2018	- 84,914,655

3.2 Balance Sheet

3.2.1 Assets

3.2.1.1 Summary comparative table 2018 & 2017

	31/12/2018	31/12/2017
Intangible assets (NBV)	97.501	85.353
Computer Software's	97.501	85.353
Tangible assets (NBV)	61.941.897	64.729.527
Land and Buildings	27.065.891	0
Plant, Machinery & Equipment	41.313	40.181
Furniture & Vehicles	240.458	273.947
Computer Hardware	435.799	446.345
Other Fixtures & Fittings	430.376	297.464
Land & Buildings under financial lease	33.728.060	63.671.590
Short term receivables	9.120.105	8.845.087
Customers	135	183
VAT	4.619	744
Ico receivables	7.383	
Staff receivables	30.136	20.923
Accruals & Deferrals	9.077.832	8.823.237
Cash & cash equivalents	1.464.656	1.024.828
Bank accounts	1.464.656	1.024.828
TOTAL ASSETS	72.624.159	74.684.795

3.2.1.2 Comments

Leased buildings transactions

Excluding the amounts available in cash on the bank accounts of the Committee at year-end, most of the assets (98 % in 2018 and also in 2017) are resulting from the transactions generated by the buildings (land & buildings, land & buildings under financial lease and deferrals).

On 19 November 2018 the Committee and the EESC exercised the purchase option of the JDE building (for 1€) and became co-owners of this building. The net book value of this building has therefore been transferred from item "Land & Buildings under financial lease" to "Land and Buildings".

More detailed information regarding buildings is available in section 1.2.2.5.

The following table details the total gross booked value (GBV) of the 5 buildings and its respective accounting allocation between the Committee and the EESC (both co-lessees/owner in all cases):

Building	CoR	EESC	Total
JDE (Belliard I & II)	46,979,040	95,381,686	142,360,726
BvS (Belliard III & IV)	20,643,284	41,912,122	62,555,406
B68	16,784,665	11,189,777	27,974,442
TR74	14,250,099	9,500,066	23,750,165
REM	5,101,705	5,101,706	10,203,411
TOTAL	103,758,793	163,085,357	266,844,150

The following table details the net booked value (NBV) of the 5 buildings as recorded in the accounts of the Committee. It also provides the annual depreciation charge recorded in the economic outturn account in 2018:

Building	GBV	Annual depreciation charge	Cumulated depreciation	NBV
JDE	46,979,040	1,365,473	19,913,148	27,065,892
BvS	20,643,284	534,547	9,354,577	11,288,707
B68	16,784,665	459,227	6,888,399	9,896,266
TR74	14,250,099	385,924	5,274,294	8,975,805
REM	5,101,705	132,468	1,534,424	3,567,281
Total	103,758,793	2,877,639	42,964,842	60,793,951

Overall variation

The decrease of the assets between 2018 and 2017 is mainly explained by the effect of annual depreciation charge of the fixed assets compensated by the evolution of the available cash & cash equivalent at year-end.

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

Building (CoR)	Land	Built	GBV
JDE	12,842,214	34,136,826	46,979,040
BvS	7,279,602	13,363,682	20,643,284
B68	5,304,000	11,480,665	16,784,665
TR74	4,602,000	9,648,099	14,250,099
REM	1,790,000	3,311,705	5,101,705
Total	31,817,816	71,940,977	103,758,793

3.2.2 Liabilities

3.2.2.1 Summary comparative table 2018 & 2017

	31/12/2018	31/12/2017
Accumulated surplus / deficit	14.680.225	14.507.861
Accumulated surplus / deficit from previous years	14.507.861	15.645.213
Economic result of the year	172.364	-1.137.352
Long term liabilities	50.162.443	53.516.962
Financial lease debt and long term liability on building	50.162.443	53.516.962
Short term liabilities	7.781.491	6.659.971
Financial lease debt and liability on building (falling due within the year)	3.354.520	3.155.438
Suppliers	523.159	631.206
Staff payables	600	8.987
Other payables	14.738	27.154
Accruals & Deferrals	3.889.674	2.855.160
TOTAL LIABILITIES	72.624.159	74.684.795

3.2.2.2 Comments

Building transactions

As for the assets, excluding the accumulated economic results, most of the liabilities of the Committee were resulting from the transactions generated by the buildings (92.4% in 2018 and 94.2% in 2017). At the end of 2018, the financial lease debt (including the portion falling due within the year) of the four buildings and the financial debt on the JDE building amounted to € 53,516,963.

The following table details the total financial debt of the 5 buildings and its respective accounting allocation between the Committee and the EESC (both co-lessees in all cases except for JDE where they recently became co-owners):

Building	CoR	EESC	Total
JDE	22,810,088	46,311,390	69,121,478
BvS	10,628,584	21,579,245	32,207,829
B68	9,379,894	6,253,262	15,633,156
TR74	10,698,397	7,132,265	17,830,662
REM	0	0	0
Total	53,516,963	81,276,162	134,793,125

The financial lease debt of the REM building was fully reimbursed anticipatively in 2006 and 2007. Until the end of the leasing period (year 2034), only the contractual annual indexation (contingent rent) will be paid.

The following table details the financial debt of the Committee for each building and according to its various maturity years:

Buiding	Total	2019	2020-2024	> 2024
JDE	22,810,088	1,341,732	8,048,432	13,419,923
BvS	10,628,584	924,923	5,526,710	4,176,951
B68	9,379,894	589,296	3,419,042	5,371,557
TR74	10,698,397	498,568	3,198,053	7,001,776
REM	0	0	0	0
Total	53,516,963	3,354,519	20,192,237	29,970,207

The following table details the accounting share of the Committee in the various elements of annual lease payments made during 2018. The Capital payments reduced the lease debt of the Committee:

Buiding	Capital	Interests	Contingent rent	Total
JDE	1,264,212	1,317,890	1,001,572	3,583,674
BvS	872,569	601,618	571,700	2,045,887
B68	561,234	446,662	316,225	1,324,121
TR74	457,423	509,447	0	966,871
REM	0	0	76,456	76,456
Total	3,155,438	2,875,617	1,965,953	7,997,008

According to the information provided for the payment execution of the budgetary item 2001 (section 1.2.2.5), the Committee paid a total amount of € 8,910,625 as annual lease payments for 2018 to external lessors. This net amount was higher than the accounting share of these lease payments (as mentioned in the table above) by € 913,617 (€ 8,910,625 - € 7,997,008). This difference, in disfavour of the Committee (and recorded in the economic outturn account as other expense), resulted from the difference between:

- The fixed (once and for all) accounting share of the leased buildings; and
- The allocation of effective annual lease payments between the Committee and the EESC that evolves over time with the effective use of these buildings.

Contingent liabilities

There has been some evolution in a case concerning a former CoR official, for which a contingent liability was disclosed last year.

As a reminder, an action had been lodged by the former CoR official on 13/11/2015 after CoR ratified the conclusion of an independent invalidity committee denying recognition that the invalidity suffered by the applicant is occupational in origin.

By judgement of 23/10/2018 the General Court annulled the decision of the Bureau of 2/12/2014 refusing to recognise the occupational origin of the disease, because of insufficient justification of the conclusions of the independent invalidity Committee.

A new independent invalidity committee has therefore been convoked on 24/5/2019 which confirmed the occupational origin of the former official's invalidity.

By consequence, the final outcome is that pension contributions will be repaid by PMO to the former official without further budget implications for the CoR.

It cannot be excluded that there might be some additional costs for the Committee in the future. However, no information is available at this stage that would allow for making a reliable estimate.

3.3 Cash Flow Statement

	2018
Cash Flows from operating activities	
Surplus/(deficit) from ordinary activities	172,363.97
Operating activities	
Amortization (intangible fixed assets) +	52,974.11
Depreciation (tangible fixed assets) +	3,364,094.81
Increase/(decrease) in Provisions for risks and liabilities	0.00
Increase/(decrease) in Value reduction for doubtful debts	0.00
(Increase)/decrease in Stock	0.00
(Increase)/decrease in Long term Pre-financing	0.00
(Increase)/decrease in Short term Pre-financing	0.00
(Increase)/decrease in Long term Receivables	0.00
(Increase)/decrease in Short term Receivables	-275,017.90
Increase/(decrease) in Other Long term liabilities	-3,354,519.62
Increase/(decrease) in Accounts payable	1,121,519.50
Other non-cash movements	
Extraordinary items	
Net cash Flow from operating activities (A)	1,081,414.87
Cash Flows from investing activities	
Increase of tangible and intangible fixed assets (-)	-647,292.40
Proceeds from tangible and intangible fixed assets (+)	5,706.00
Net cash flow from investing activities (B)	-641,586.40
Net total cash flow (A+B)	439,828.47
Net increase/(decrease) in cash and cash equivalents	439,828.47
Cash and cash equivalents at the beginning of the period	1,024,827.80
Cash and cash equivalents at the end of the period	1,464,656.27

4. Situation of the premises of the Committees

Building	Entry into force of lease contract	Reception	Duration	Rent/ lease payments on entry into force of contract €	Initial index	2018 annual rent/lease payments	CoR advance payments €	Reduction following advance payment €
BvS	01/01/2001	01/07/2001	27 years	4,467,233	Average IPCH for Belgium for 2000	6,199,657	0	0
JDE	15/12/2000	01/06/2004	27 years from the theoretical date of reception (18/02/04)	6,709,288 until the theoretical date of reception; 8,280,000 years from the theoretical date of reception	Average IPCH for Belgium for 2000	10,859,618	2,636,132 (paid in 2002 & 2004)	The basic payment was reduced from 8,280,000 to 7,824,551
B68	01/01/2004	01/01/2004	27 years	1,679,826 (*1)	IPCH for Belgium for October 2003	2,206,868	0	0
T74	01/02/2005	01/05/2005	27 years	1 st payment: 1,503,477 and from second payment: 1,277,898	Fixed at 1,8%	1,611,452	0	0
REM	02/12/2005	01/06/2007	27 years from the provisional date of reception	610,136 (*2)	Average IPCH for Belgium for January 2005	152,912 (*3)	2,740,000 paid (2,140,000 + 600,000 (60% EESC and 40% CoR) and 570,175	0
VMA	01/04/2007	-	12 years + automatic renewal	2,458,439 (*4)	Average IPCH for Belgium for 2000	3,647,248	0	0
<p>(*1) In addition to the annual lease payment, a specific fixed annual payment of 264,782 € was due for ten years (non indexable).</p> <p>(*2) Two half-yearly amounts of 305,068 €; the amount will be reduced following advance payments.</p> <p>(*3) Starting 2008, only annual indexation is paid.</p> <p>(*4) including charges estimated at € 0,6 mios per annum.</p>								

5. Main accounting principles

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

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

5.1 Economic outturn account

5.1.1 Revenue

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

5.1.2 Expenditure

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

When any request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount.

At year-end, incurred eligible expenses not yet invoiced are estimated and recorded as accrued expenses.

5.2 Balance sheet

5.2.1 Tangible and intangible fixed assets

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

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

- items with a unit value **equal or higher than 420€** (as from 2019, le limit will be increased to 1.000€).
- with a lifetime of more than one year
- which are not consumables

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

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

Subsequent costs are included in the asset's carrying amount (if an item cannot have a separate life from the main asset) or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the CoR and the cost of the item can be measured reliably.

Depreciation is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

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

The assets' residual values and useful lives are reviewed, and adjusted if appropriate whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

5.2.2 Internally generated intangible assets

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

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

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

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

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

5.2.3 *Leases*

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

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

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

5.2.4 *Receivables*

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

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

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2018-16.2018)	Comparison period (01.2017-16.2017)	Absolute difference	Rel dif	Sumtrn level
			STATEMENT OF FINANCIAL PERFORMANCE					
			I. ECONOMIC RESULT OF THE YEAR (CALCULATED)					
				172.363,97	1.137.352,17-	1.309.716,14	115,2	*2*
			II. SURPLUS/DEFICIT					
			II.1 REVENUES					
			II.1.1. NON-EXCHANGE REVENUES					
			II.1.1.6. OTHER NON-EXCHANGE REVENUES					
			II.1.1.6.8. FUNDING INSTITUTIONS					
CDRE	****		70601900 Funding Institutions	85.500.000,00-	80.400.000,00-	5.100.000,00-	6,3-	*6*
				85.500.000,00-	80.400.000,00-	5.100.000,00-	6,3-	*5*
				85.500.000,00-	80.400.000,00-	5.100.000,00-	6,3-	*4*
			II.1.2. EXCHANGE REVENUES					
			II.1.2.1. FINANCIAL INCOME					
			II.1.2.1.2 INTEREST REVENUES					
			II.1.2.1.2.4. INTEREST CASH&CASH EQUIVALENTS					
CDRE	****		75016000 Bank Interest	0,57-	0,00	0,57-		*7*
				0,57-	0,00	0,57-		*6*
				0,57-	0,00	0,57-		*5*
			II.1.2.2. OTHER EXCHANGE REVENUE					
			II.1.2.2.2. FIXED ASSETS RELATED REVENUES					
CDRE	****		74000700 Other Income - Fixed Assets	3.488,00-	0,00	3.488,00-		*6*
				3.488,00-	0,00	3.488,00-		
			II.1.2.2.3. OTHER ADMINISTRATIVE OPERATIONS					
CDRE	****		74009000 Adm. revenues with other consolidated e	1.976.188,12-	1.988.725,40-	12.537,28	0,6	*7*
				1.976.188,12-	1.988.725,40-	12.537,28	0,6	*6*
				1.976.188,12-	1.988.725,40-	12.537,28	0,6	
			II.1.2.2.7. Other Ex Operating Revenues					
CDRE	****		74025000 Miscellaneous income exchange	9.328.015,94-	8.730.254,80-	597.761,14-	6,8-	*6*
				9.328.015,94-	8.730.254,80-	597.761,14-	6,8-	*5*
				11.307.692,06-	10.718.980,20-	588.711,86-	5,5-	*4*
				11.307.692,63-	10.718.980,20-	588.712,43-	5,5-	*3*
				96.807.692,63-	91.118.980,20-	5.688.712,43-	6,2-	
			II.2. EXPENSES					
			II.2. EXPENSES					
			II.2.6. STAFF AND PENSION COSTS					
			II.2.6.1. STAFF EXPENSES					
CDRE	****		62000000 Staff Costs (excluding ENDS and others	41.259.985,60	39.592.458,84	1.667.526,76	4,2	
CDRE	****		62020000 Pensioners & temporary unemployment	339.612,23	311.264,05	28.348,18	9,1	
CDRE	****		62030000 Employer's contribution for social secu	1.473.635,53	1.414.397,23	59.238,30	4,2	
CDRE	****		62040000 Staff perquisites and social activitie	248.058,19	213.429,71	34.628,48	16,2	
CDRE	****		62050000 Allowances (excluding ENDS and other Ex	10.612.552,38	10.306.721,45	305.830,93	3,0	
CDRE	****		62051000 Allowances for ENDS and other Experts	518.913,97	499.768,09	19.145,88	3,8	
				54.452.757,90	52.338.039,37	2.114.718,53	4,0	*6*
				54.452.757,90	52.338.039,37	2.114.718,53	4,0	*5*
			II.2.8. FINANCE COSTS					
			II.2.8.1. FINANCE COSTS					
			II.2.8.1.1. OTHER INTEREST EXPENSES					
			II.2.8.1.1.3. Interest expenses on leasing					
CDRE	****		65011000 Interest expense on leasing	4.841.570,45	4.859.442,90	17.872,45-	0,4-	*8*
				4.841.570,45	4.859.442,90	17.872,45-	0,4-	*7*
				4.841.570,45	4.859.442,90	17.872,45-	0,4-	*6*
			II.2.8.2. OTHER FINANCIAL EXPENSES					
			II.2.8.2.1. OTHER FINANCIAL EXPENSES					
			II.2.8.2.1.1. OTHER FINANCIAL EXPENSES					

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

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2018-16.2018)	Comparison period (01.2017-16.2017)	Absolute difference	Rel dif	Sumtrn level
	CDRE	****	65025000 Other financial expenses	195,48	95,25	100,23	105,2	
				195,48	95,25	100,23	105,2	*8*
				195,48	95,25	100,23	105,2	*7*
				195,48	95,25	100,23	105,2	*6*
				4.841.765,93	4.859.538,15	17.772,22-	0,4-	*5*
			II.2.10.OTHER EXPENSES					
			II.2.10.1. OTHER EXPENSES					
			II.2.10.1.1. OTHER					
			II.2.10.1.1.1. Administrative and IT exp.					
	CDRE	****	61010000 Office Supplies & maintenance	1.395.773,12	1.208.690,29	187.082,83	15,5	
	CDRE	****	61020000 Communications & publications	1.811.267,47	2.219.330,23	408.062,76-	18,4-	
	CDRE	****	61030000 Legal Expenses	35.234,83	29.408,15	5.826,68	19,8	
	CDRE	****	61040000 Insurance - others	6.384,28	4.929,12	1.455,16	29,5	
	CDRE	****	61050000 Car & Transport expenses	3.236,33	3.925,35	689,02-	17,6-	
	CDRE	****	61060000 EPSO Costs (Recruitment)	16.696,72	19.125,68	2.428,96-	12,7-	
	CDRE	****	61070000 Training Costs	270.089,82	254.554,32	15.535,50	6,1	
	CDRE	****	61080000 Missions	478.241,30	429.815,60	48.425,70	11,3	
	CDRE	****	61085000 Experts and related expenditure	9.319.191,37	9.594.653,37	275.462,00-	2,9-	
				13.336.115,24	13.764.432,11	428.316,87-	3,1-	*8*
			II.2.10.1.1.2. Other Expenses					
	CDRE	****	61095000 OTHER EXTERNAL SERVICE PROVIDER (NON-IT	5.783.187,71	4.733.284,27	1.049.903,44	22,2	
				5.783.187,71	4.733.284,27	1.049.903,44	22,2	*8*
			II.2.10.1.1.3. Conso - Admin. & IT exp					
	CDRE	****	61100000 Expenses with other Consolidated entiti	8.585.612,57	8.757.704,73	172.092,16-	2,0-	
				8.585.612,57	8.757.704,73	172.092,16-	2,0-	*8*
				27.704.915,52	27.255.421,11	449.494,41	1,6	*7*
				27.704.915,52	27.255.421,11	449.494,41	1,6	*6*
			II.2.10.2. Operating Lease Expenses					
	CDRE	****	61001000 Land & Building operating lease	43.831,57	18.055,22	25.776,35	142,8	
	CDRE	****	61001500 Other Operating Lease	253.349,75	229.333,39	24.016,36	10,5	
	CDRE	****	61001700 IT Operating Lease	68.270,39	85.476,29	17.205,90-	20,1-	
				365.451,71	332.864,90	32.586,81	9,8	*6*
			II.2.10.4. Fixed asset related expenses					
			II.2.10.4.1. PPE related expenses					
	CDRE	****	63020000 Depreciation of tangible fixed assets	3.366.339,81	3.327.274,86	39.064,95	1,2	
	CDRE	****	63090000 Amounts written off tangible fixed asse	3.424,00	66,00	3.358,00	5087,9	
				3.369.763,81	3.327.340,86	42.422,95	1,3	*7*
			II.2.10.4.2. Intangibles related expenses					
	CDRE	****	63010000 Depreciation of intangible fixed assets	52.974,11	33.142,52	19.831,59	59,8	
				52.974,11	33.142,52	19.831,59	59,8	*7*
			II.2.10.4.3. LAND AND BUILDINGS					
	CDRE	****	61002000 Maintenance & Security - Building	5.763.687,18	4.018.066,05	1.745.621,13	43,4	
	CDRE	****	61003000 Insurance Building	64.085,65	71.764,12	7.678,47-	10,7-	
				5.827.772,83	4.089.830,17	1.737.942,66	42,5	*7*
				9.250.510,75	7.450.313,55	1.800.197,20	24,2	*6*
			II.2.10.5. EXCH RATE DIFF LOSSES FROM OP ACT					
	CDRE	****	64850000 Realised Exchange Rate Losses	19.926,76	20.155,29	228,53-	1,1-	
	CDRE	****	64860000 EX Diff/Ajustement current operations (0,04	0,00	0,04		
	CDRE	****	64890000 Exchange rate losses on Assets	0,05	0,00	0,05		
				19.926,85	20.155,29	228,44-	1,1-	*6*
				37.340.804,83	35.058.754,85	2.282.049,98	6,5	*5*
				96.635.328,66	92.256.332,37	4.378.996,29	4,7	*4*
				96.635.328,66	92.256.332,37	4.378.996,29	4,7	*3*
				172.363,97-	1.137.352,17	1.309.716,14-	115,2-	*2*
				0,00	0,00	0,00		*1*

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

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2018-16.2018)	Comparison period (01.2017-16.2017)	Absolute difference	Rel dif	Sumtrn level
			ASSETS					
			A.I. NON CURRENT ASSETS					
			A.I.1. INTANGIBLE ASSETS					
			A.I.1.1.Computer Software					
			A.I.1.1.1.Computer Software-Gross Amount					
CDRE	****		21001000 Computer software	636.059,94	574.469,83	61.590,11	10,7	
				636.059,94	574.469,83	61.590,11	10,7	*5*
			A.I.1.1.2.Computer Software-Accum Deprec					
CDRE	****		21008000 Computer software - Depreciation	538.558,94-	489.116,83-	49.442,11-	10,1-	
				538.558,94-	489.116,83-	49.442,11-	10,1-	*5*
				97.501,00	85.353,00	12.148,00	14,2	*4*
				97.501,00	85.353,00	12.148,00	14,2	*3*
			A.I.2. PROPERTY, PLANT AND EQUIPMENT					
			A.I.2.1. LAND AND BUILDINGS					
			A.I.2.1.1.Land					
			A.I.2.1.2.1.Land - Gross Amount					
CDRE	****		22001001 Manual assets Land	12.842.214,00	0,00	12.842.214,00		
				12.842.214,00	0,00	12.842.214,00		*6*
				12.842.214,00	0,00	12.842.214,00		*5*
			A.I.2.1.2.1.Buildings - Gross Amount					
CDRE	****		22101001 Manual assets Building	34.136.825,64	0,00	34.136.825,64		
				34.136.825,64	0,00	34.136.825,64		*6*
			A.I.2.1.2.2.Buildings - Accum Depreciation					
CDRE	****		22108001 Manual assets Buildings - Depreciation	19.913.148,29-	0,00	19.913.148,29-		
				19.913.148,29-	0,00	19.913.148,29-		*6*
				14.223.677,35	0,00	14.223.677,35		*5*
				27.065.891,35	0,00	27.065.891,35		*4*
			A.I.2.2. Plants and Equipment					
			A.I.2.2.1.Plants and Equipment-Gross Amount					
CDRE	****		23001000 Plant, Machinery & Equipment	43.219,56	41.495,55	1.724,01	4,2	
CDRE	****		23001001 Manual assets Plant, Machinery & Equipm	65.308,68	65.308,68	0,00		
				108.528,24	106.804,23	1.724,01	1,6	*5*
			A.I.2.2.2.Plants and Equipment-Accum Deprec					
CDRE	****		23008000 Plant, Machinery & Equipment - Deprecia	37.826,56-	40.499,55-	2.672,99	6,6	
CDRE	****		23008001 Manual Plant, Machinery & Equipment -	29.388,87-	26.123,44-	3.265,43-	12,5-	
				67.215,43-	66.622,99-	592,44-	0,9-	*5*
				41.312,81	40.181,24	1.131,57	2,8	*4*
			A.I.2.3. Furniture and Vehicles					
			A.I.2.3.1.Furniture and Vehicles-Gross Amount					
CDRE	****		24001000 Furniture and Vehicles	1.437.287,63	1.408.112,33	29.175,30	2,1	
CDRE	****		24001001 Manual assets Furniture and Vehicules	11.832,71	11.832,71	0,00		
				1.449.120,34	1.419.945,04	29.175,30	2,1	*5*
			A.I.2.3.2.Furniture and Vehicles-Accum Deprec					
CDRE	****		24008000 Furniture and Vehicles - Depreciation	1.196.829,30-	1.134.165,00-	62.664,30-	5,5-	
CDRE	****		24008001 Manual Furniture and Vehicles - Depr.	11.832,72-	11.832,72-	0,00		
				1.208.662,02-	1.145.997,72-	62.664,30-	5,5-	*5*
				240.458,32	273.947,32	33.489,00-	12,2-	*4*
			A.I.2.4. Computer Hardware					
			A.I.2.4.1. Computer Hardware - Gross Amount					
CDRE	****		24101000 Computer Hardware	3.479.436,00	3.460.688,82	18.747,18	0,5	
				3.479.436,00	3.460.688,82	18.747,18	0,5	*5*
			A.I.2.4.2. Computer Hardware - Accum Deprec					
CDRE	****		24108000 Computer Hardware - Depreciation	3.043.637,00-	3.014.343,82-	29.293,18-	1,0-	
				3.043.637,00-	3.014.343,82-	29.293,18-	1,0-	*5*
				435.799,00	446.345,00	10.546,00-	2,4-	*4*
			A.I.2.5. Other Fixtures&Fittings					

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

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2018-16.2018)	Comparison period (01.2017-16.2017)	Absolute difference	Rel dif	Sumtrn level
	CDRE	****	A.I.2.5.1.Other Fixtures&Fittings-Gross Amnt					
	CDRE	****	24201000 Other Fixtures and Fittings	1.413.616,63	1.096.880,86	316.735,77	28,9	
	CDRE	****	24201001 Manual Other Fixtures and Fittings	2.180,50-	2.180,50-	0,00		
				1.411.436,13	1.094.700,36	316.735,77	28,9	*5*
	CDRE	****	A.I.2.5.2.Other Fixtures&Fittings-Accum Depr					
	CDRE	****	24208000 Other Fixtures and Fittings - Depreciat	982.195,63-	798.371,86-	183.823,77-	23,0-	
	CDRE	****	24208001 Manual Other Fixtures and Fittings - D	1.135,00	1.135,00	0,00		
				981.060,63-	797.236,86-	183.823,77-	23,1-	*5*
				430.375,50	297.463,50	132.912,00	44,7	*4*
			A.I.2.7. Leasing					
			A.I.2.7.1. Land&Buldings under Leasing					
			A.I.2.7.1.1. Land&Buld under Lsing Gross Amnt					
	CDRE	****	25001001 Man. assets Land & Buildings under Fin.	56.779.753,65	103.758.793,29	46.979.039,64-	45,3-	
				56.779.753,65	103.758.793,29	46.979.039,64-	45,3-	*6*
	CDRE	****	A.I.2.7.1.2. Land&Buld under Lsing Accum Depr					
	CDRE	****	25008001 Man. assets L&B under Fin. Lease - Depr	23.051.694,13-	40.087.203,33-	17.035.509,20	42,5	
				23.051.694,13-	40.087.203,33-	17.035.509,20	42,5	*6*
				33.728.059,52	63.671.589,96	29.943.530,44-	47,0-	*5*
				33.728.059,52	63.671.589,96	29.943.530,44-	47,0-	*4*
				61.941.896,50	64.729.527,02	2.787.630,52-	4,3-	*3*
				62.039.397,50	64.814.880,02	2.775.482,52-	4,3-	*2*
			A.II. CURRENT ASSETS					
			A.II.3. CURRENT EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES					
			A.II.3.1. EXCHANGE RECEIVABLES					
			A.II.4.1. CR CUSTOMER GROSS AMOUNT					
	CDRE	****	40001000 Amounts receivable from customers	134,79	0,00	134,79		
				134,79	0,00	134,79		*5*
			A.II.4.3. Deffered Charges Exchange					
			A.II.4.3.1. DEFERRED CHARGES					
	CDRE	****	49000000 Deferred charges exchange	9.077.831,99	8.824.718,13	253.113,86	2,9	
				9.077.831,99	8.824.718,13	253.113,86	2,9	*6*
				9.077.831,99	8.824.718,13	253.113,86	2,9	*5*
			A.II.4.4. Other Exchange Receivables					
			A.II.4.4.1. SUNDRY RECEIVABLES					
			A.II.4.4.1.2. PERSONNEL					
	CDRE	****	40007000 Amounts receivable - Staff	4.500,00	0,00	4.500,00		
	CDRE	****	45290000 salaires en attente	25.427,15	20.923,71	4.503,44	21,5	
	CDRE	****	45492000 Retenues caisse maladie	209,07	0,02	209,05	*5250,0	
				30.136,22	20.923,73	9.212,49	44,0	*7*
				30.136,22	20.923,73	9.212,49	44,0	*6*
			A.II.4.4.2. CR CONSOLIDATED EC ENTITIES					
	CDRE	****	40005000 Amts rec. from conso ent.-Glob.conso/Cp	7.382,78	0,00	7.382,78		
	CDRE	****	40005100 Amts rec. from EU decentralised agenceie	0,00	182,90	182,90-	100,0-	
				7.382,78	182,90	7.199,88	3936,5	*6*
			A.II.4.4.3. OTHER ACTIVE ACCRUALS&DEFERRALS					
	CDRE	****	49270000 Dépenses diverses à imputer	0,00	1.481,59-	1.481,59	100,0	
				0,00	1.481,59-	1.481,59	100,0	*6*
				37.519,00	19.625,04	17.893,96	91,2	*5*
				9.115.485,78	8.844.343,17	271.142,61	3,1	*4*
			A.II.3.2. NON-EXCHANGE RECEIVABLES					
			A.II.5.1. CR MEMBER STATES					
			A.II.5.1.3. CR MEMBER STATES SPECIFIC					
			A.II.5.1.3.4. VAT Gross amount					
	CDRE	****	41101100 TVA à récupérer - Portugal	4.618,90	743,61	3.875,29	521,1	
				4.618,90	743,61	3.875,29	521,1	*7*
				4.618,90	743,61	3.875,29	521,1	*6*

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

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2018-16.2018)	Comparison period (01.2017-16.2017)	Absolute difference	Rel dif	Sumtrn level
				4.618,90	743,61	3.875,29	521,1	*5*
				4.618,90	743,61	3.875,29	521,1	*4*
				9.120.104,68	8.845.086,78	275.017,90	3,1	*3*
			A.II.6. CASH AND CASH EQUIVALENTS					
			A.II.7.1. BANK ACCOUNTS COMMISSION					
			A.II.7.1.3. CURRENT ACCOUNTS					
	CDRE	****	55023000 ING BELGIUM EURO	1.241.949,01	802.116,94	439.832,07	54,8	
	CDRE	****	55040100 UNICREDIT BANK AG EUR	222.707,26	222.710,86	3,60-		
				1.464.656,27	1.024.827,80	439.828,47	42,9	*5*
				1.464.656,27	1.024.827,80	439.828,47	42,9	*4*
				1.464.656,27	1.024.827,80	439.828,47	42,9	*3*
				10.584.760,95	9.869.914,58	714.846,37	7,2	*2*
				72.624.158,45	74.684.794,60	2.060.636,15-	2,8-	*1*

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

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2018-16.2018)	Comparison period (01.2017-16.2017)	Absolute difference	Rel dif	Sumtn level
			LIABILITIES					
			P.I. NON CURRENT LIABILITIES					
			P.I.3. NON-CURRENT FINANCIAL LIABILITIES					
			P.II.3.5. OTHER FINANCIAL LIABILITIES					
			P.II.3.5.1. OTHER					
			P.II.3.5.1.4. OTHER					
CDRE	****		17901000 Autres dettes à long terme	50.162.442,74-	53.516.962,36-	3.354.519,62	6,3	
				50.162.442,74-	53.516.962,36-	3.354.519,62	6,3	*6*
				50.162.442,74-	53.516.962,36-	3.354.519,62	6,3	*5*
				50.162.442,74-	53.516.962,36-	3.354.519,62	6,3	*4*
				50.162.442,74-	53.516.962,36-	3.354.519,62	6,3	*3*
				50.162.442,74-	53.516.962,36-	3.354.519,62	6,3	*2*
			P.II. CURRENT LIABILITIES					
			P.II.3. CURRENT FINANCIAL LIABILITIES					
			P.III.3.1. BORROWINGS FALLING DUE 1 YEAR					
CDRE	****		43101000 Autres dettes à LT échéant dans l'anné	3.354.519,56-	3.155.437,90-	199.081,66-	6,3-	
				3.354.519,56-	3.155.437,90-	199.081,66-	6,3-	*4*
				3.354.519,56-	3.155.437,90-	199.081,66-	6,3-	*3*
			P.II.4. CURRENT PAYABLES					
			P.III.4.1. CURRENT PAYABLES					
			P.III.4.1.1. CURRENT PAYABLES					
			P.III.4.1.2. CP VENDORS					
CDRE	****		44001000 Amounts payable - Suppliers	742.537,66-	394.089,22-	348.448,44-	88,4-	
CDRE	****		44001085 Fournisseurs - correction de réévaluat	4.401,35-	5.819,90-	1.418,55	24,4	
				746.939,01-	399.909,12-	347.029,89-	86,8-	*6*
			P.III.4.1.8. CP OTHER					
CDRE	****		44007000 Amounts payable - Staff	763,17	319,59	443,58	138,8	
				763,17	319,59	443,58	138,8	*6*
			P.III.4.1.9. CP CONSOLIDATED EC ENTITIES					
CDRE	****		44005000 Amts pay. from conso ent.-Glob.conso/ c	11.102,50-	346.314,44-	335.211,94	96,8	
CDRE	****		44005085 Fournisseurs - correction de réévaluat	4.446,24-	4.446,24-	0,00		
CDRE	****		44005100 Amts pay. from EU decentralised agencie	690,00-	0,00	690,00-		
				16.238,74-	350.760,68-	334.521,94	95,4	*6*
			P.III.4.1.10. Vendors - step 1 under analysis					
CDRE	****		49030000 Eligibility to be confirmed	312,00	0,00	312,00		
CDRE	****		49040000 Verification - Invoices and Credit Note	239.706,65	119.464,11	120.242,54	100,7	
				240.018,65	119.464,11	120.554,54	100,9	*6*
				522.395,93-	630.886,10-	108.490,17	17,2	*5*
			P.III.4.1.2. SUNDRY PAYABLES					
CDRE	****		44450000 ABAC Assets - goods received	14.738,51-	27.154,20-	12.415,69	45,7	
CDRE	****		45622000 Assurances accidents - Fonctionnaires	81,69	61,89	19,80	32,0	
CDRE	****		46207000 Crèche Garderie - Compte Courant	244,25-	13.728,80	13.973,05-	101,8-	
CDRE	****		47530100 Virements traitements Bruxelles	0,00	5.123,56-	5.123,56	100,0	
				14.901,07-	18.487,07-	3.586,00	19,4	*5*
				537.297,00-	649.373,17-	112.076,17	17,3	*4*
				537.297,00-	649.373,17-	112.076,17	17,3	*3*
			P.II.5. CURRENT ACCRUED CHARGES AND DEFERRED INCOME					
			P.III.5.1. ACCRUED CHARGES					
CDRE	****		49055000 Accrued charges	3.889.674,25-	2.855.160,24-	1.034.514,01-	36,2-	
				3.889.674,25-	2.855.160,24-	1.034.514,01-	36,2-	*4*
				3.889.674,25-	2.855.160,24-	1.034.514,01-	36,2-	*3*
				7.781.490,81-	6.659.971,31-	1.121.519,50-	16,8-	*2*
			P.III. NET ASSETS/LIABILITIES					
			P.III.2. Accumulated Surplus/Deficit					
			P.III.2.1. Accumulated Surplus / Deficit					
			P.III.2.1.1. Accumul ec results prior years					

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

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2018-16.2018)	Comparison period (01.2017-16.2017)	Absolute difference	Rel dif	Sumtrn level
	CDRE	****	14000000 Automatic-Accumulated economic result p	14.507.860,93-	15.645.213,10-	1.137.352,17	7,3	
				14.507.860,93-	15.645.213,10-	1.137.352,17	7,3	*5*
				14.507.860,93-	15.645.213,10-	1.137.352,17	7,3	*4*
			P.III.3. ECONOMIC RESULT OF THE YEAR (PROFIT)					
				172.363,97-	0,00	172.363,97-		*4*
			P.III.3. ECONOMIC RESULT OF THE YEAR (LOSS)					
				0,00	1.137.352,17	1.137.352,17-	100,0-	*4*
				14.680.224,90-	14.507.860,93-	172.363,97-	1,2-	*3*
				14.680.224,90-	14.507.860,93-	172.363,97-	1,2-	*2*
				72.624.158,45-	74.684.794,60-	2.060.636,15	2,8	*1*

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

Amounts in EUR

C F	Comp code	Bus. area	Texts	Reporting period (01.2018-16.2018)	Comparison period (01.2017-16.2017)	Absolute difference	Rel dif	Sumtr level
			OFF BALANCE SHEET ACCOUNTS					
			OB.1. CONTINGENT ASSETS					
			OB.1.1. CA GUARANTEES RECEIVED					
			GR FOR PRE-FINANCING					
	CDRE	****	G0025000 guarantee on prefinancing	140.165,62	140.165,62	0,00		
				140.165,62	140.165,62	0,00		*4*
				140.165,62	140.165,62	0,00		*3*
				140.165,62	140.165,62	0,00		*2*
			OB.4. BALANCING ACCOUNTS					
	CDRE	****	G9999999 Guarantees Balancing Account	140.165,62-	140.165,62-	0,00		
				140.165,62-	140.165,62-	0,00		*2*
				0,00	0,00	0,00		*1*

From: HOFFMAN Tamara (COR)
Sent: 27 June 2019 12:13
To: TAJANI Antonio, President
Cc: GRAESSLE Ingeborg; JAKOBSSON Peder (COR)
Subject: Final accounts 2018 of the European Committee of the Regions
Attachments: Letter from J.Burianek to EP- Final accounts 2018.pdf; Final report on budgetary and financial management 2018.pdf; REGI 2018 Final Financial Statements.pdf; FS18 REGI V1 Final.xls

Dear President,

According to the Article 246 paragraph 2 of the Financial Regulation, please find enclosed a copy of the transmission letter signed by our Secretary General together with the final accounts 2018 of the European Committee of the Regions (CoR).

These final accounts 2018 include the following documents:

- o The report on budgetary and financial management 2018;
- o The individual accounts 2018 (report issued by the ABAC Accounting application SAP); and
- o The consolidation package submitted electronically to the Commission.

Kind Regards

Tamara Hoffman

Head of Accounting sector

Accounting Officer of the Committee of the Regions

Unit E1 Budget and Finances



European Committee of the Regions

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