



**2012**

## **Final accounts with reports on budget implementation**

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**CERTIFICATION & STATEMENT OF THE EXECUTIVE DIRECTOR**

Article 61 of Council Regulation (EC, Euratom) N° 1605/2002 as amended by Council Regulation 1995/2006

**Certification**

The annual accounts of the Executive Agency for Competitiveness and Innovation (hereafter "the Agency") have been prepared in accordance with Title VI of the Financial Regulation of the Agency (Commission Regulation (EC) N°1653/2004 amended by Commission Regulation (EC) N° 651/2008) as well as the accounting rules and methods adopted by the Commission's accounting officer.

I hereby certify that based on the information provided by the Authorising Officer, I have reasonable assurance that the accounts present, in all material respects, a true and fair view of the financial position of the Agency.

Brussels, 28.06.2013



**Ms Olga Ciesielska**  
Accounting Officer

**Statement of the Director**

I, the undersigned, Director of the Executive Agency for Competitiveness and Innovation (former: Intelligent Energy Executive Agency), in my capacity as authorising officer,

- Declare that the information contained in this report gives a true and fair view.

- State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgment and on the information at my disposal, such as the results of the work of ex-ante controls and the internal audits as well as the observations of the Internal Audit Service and the lessons learned from the Court of Auditors' report relative to the DAS 2011.

- Confirm that I am not aware of anything not reported here which could harm the interests of the Agency or the Commission.

Brussels, 28.6.13.



**Mr Lambert Patrick**  
Director

## **INTRODUCTION**

The EACI (the former IEEA<sup>1</sup>) is entrusted with a number of objectives linked to the implementation of the Competitiveness and Innovation Framework Programme (CIP)<sup>2</sup>, notably:

- Intelligent Energy Europe programmes I (2003-2006) and II (2007-2013)<sup>3</sup>;
- Entrepreneurship and Innovation Programme (EIP) (2007-2013)<sup>4</sup>;
- Marco Polo I (2003-2006) and Marco Polo II (2007-2013)<sup>5</sup>.

The executive tasks, which are entrusted to the Agency, are set out in the Act of Delegation adopted on 9 July 2007<sup>6</sup>, and include:

- management of the project cycle, in particular managing all the phases of the lifecycle of the projects and other implementing measures;
- information to the public, such as planning and performing promotion actions, information and dissemination activities, including meetings, seminars or conferences, related to the programmes, their implementing measures and results;
- preparation of recommendations for the parent DGs on implementation of the programmes and their future development.

The Agency's tasks are specified in the Act of Delegation<sup>7</sup> which was fully effective throughout 2012<sup>8</sup>. This means that the EACI implements the delegated EU programmes autonomously with the Director acting as authorising officer by delegation (AOD). Accordingly, the Agency manages the EU programmes' budgets on an indirect centralised basis (Article 54(2) of the general financial regulation applies). To this end, the Agency mainly awards grants through open calls for proposals while a small share of the programmes' budgets was also implemented through procurement contracts.

As an autonomous EU body, the Agency has its own administrative budget for which it receives from the EU an annual subsidy. The **administrative budget** covers the running costs of the Agency, mainly staff expenditure, rent, IT and other services. The EACI's Director is the authorising officer (**AO**) for this budget. He implements it on a **direct centralised basis**.

The EACI's accounts comprise the financial statements and the reports on budget implementation. These documents are prepared in conformity with:

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<sup>1</sup> OJ L 140, 1.6.2007, p.25

<sup>2</sup> OJ L 310, 09.11.2006 p. 15

<sup>3</sup> Decision N° 1639/2006/EC and N° 1230/2003/EC of the European Parliament and of the Council.

<sup>4</sup> Decision N° 1639/2006/EC of the European Parliament and of the Council

<sup>5</sup> Regulation (EC) N° 1692/2006 of the European Parliament and of the Council

<sup>6</sup> Commission Decision C(2007)3198 of 9 July 2007 delegating powers to the "Executive Agency for Competitiveness and Innovation" with a view to performance of tasks linked to implementation of the Intelligent Energy-Europe Programme 2003-2006, the Marco Polo Programme 2003-2006, the Competitiveness and Innovation Framework Programme 2007-2013 and the Marco Polo Programme 2007-2013 comprising in particular implementation of appropriations entered in the Community budget.

<sup>7</sup> Commission Decision C(2007)3198 final of 9 July 2007

<sup>8</sup> The last transfer of responsibilities from the parent DGs to the Agency took place on 23 February 2009 referring to the IT Tools of the Enterprise Europe Network.

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- Commission Regulation N° 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) N° 58/2003, amended by Commission Regulation (EC) N° 651/2008 of 9 July 2008;
- Commission Regulation (EC, Euratom) N° 478/2007 of 23 April 2007 amending Regulation (EC, Euratom) N° 2342/2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) N° 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities;
- The 17 accounting rules on accrual accounting adopted by the Accounting Officer of the Commission in December 2004 and last updated on 13 December 2012;
- The European Commission's consolidation manual application closure 2012.

**FINANCIAL STATEMENTS 2012**

Articles 51 - 53 and 55 of Commission Regulation (EC) N° 1653/2004

**I. Balance Sheet 31 December 2012 & 2011**

|  |             | <b>(EUR)</b>      |                   |
|--|-------------|-------------------|-------------------|
|  | <b>Note</b> | <b>31.12.2012</b> | <b>31.12.2011</b> |
| <b>I. NON-CURRENT ASSETS:</b>                  |             | <b>2.477.156</b>  | <b>2.329.739</b>  |
| Intangible fixed assets                        | 2.1.1       | -                 | 5.972             |
| Tangible fixed assets                          | 2.1.2       | 2.477.156         | 2.323.767         |
| <b>II. CURRENT ASSETS</b>                      |             | <b>2.615.790</b>  | <b>3.601.310</b>  |
| <b>Short-term receivables</b>                  |             | 112.312           | 1.471.889         |
| Receivables from consolidated entities         |             | -                 | -                 |
| Interest to be received                        | 2.2.1       | 4.543             | 9.699             |
| Other receivables                              | 2.2.2       | 5.337             | 114.227           |
| Deferrals                                      | 2.2.3       | 102.432           | 1.347.963         |
| <b>Cash and cash equivalents</b>               | 2.2.4       | 2.503.478         | 2.129.421         |
| <b>TOTAL ASSETS</b>                            |             | <b>5.092.946</b>  | <b>5.931.049</b>  |
| <b>III. CAPITAL</b>                            | 2.3         | <b>2.502.122</b>  | <b>2.741.422</b>  |
| <b>Economic result of the year</b>             | 2.3         | (239.300)         | 824.177           |
| <b>Result carried forward previous year</b>    | 2.3         | 2.741.422         | 1.917.245         |
| <b>IV. NON CURRENT LIABILITIES</b>             |             | <b>287.000</b>    | <b>76.000</b>     |
| <b>Other long term liabilities</b>             |             | -                 | -                 |
| <b>Provision for risk and charges</b>          | 2.4.1       | 287.000           | 76.000            |
| <b>IV. CURRENT LIABILITIES</b>                 |             | <b>2.303.824</b>  | <b>3.113.627</b>  |
| <b>Payables to consolidated entities</b>       |             | 1.387.609         | 796.395           |
| Subsidy to be reimbursed                       | 2.4.2       | 1.348.903         | 749.707           |
| Interests to be reimbursed                     | 2.4.3       | 25.801            | 44.802            |
| Other amounts payable to consolidated entities | 2.4.4       | 12.905            | 1.886             |
| <b>Other amounts payable</b>                   |             | 916.215           | 2.317.232         |
| Suppliers and other ST liabilities             | 2.4.5       | 86.085            | 1.368.545         |
| Invoices to be received & accruals             | 2.4.6       | 656.130           | 762.187           |
| Accrual for untaken leave                      | 2.4.7       | 174.000           | 186.500           |
| <b>TOTAL LIABILITIES</b>                       |             | <b>5.092.946</b>  | <b>5.931.049</b>  |

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**II. Economic Outturn Account 2012 & 2011**

|   |             | <b>(EUR)</b>      |                   |
|---|-------------|-------------------|-------------------|
|   | <b>Note</b> | <b>31.12.2012</b> | <b>31.12.2011</b> |
| <b>OPERATING REVENUE</b>                                    |             | <b>15.434.026</b> | <b>14.818.335</b> |
| Subsidy 2012 from the European Commission                   | 3.1         | 16.374.037        | 15.567.400        |
| Subsidy to be reimbursed                                    | 3.2         | (1.348.903)       | (749.707)         |
| Other revenue   | 3.3         | 408.892           | 642               |
| <b>OPERATING EXPENSES</b>                                   |             |                   |                   |
| <b>Administrative expenses:</b>                             |             | <b>15.673.326</b> | <b>13.994.158</b> |
| Staff expenditure   | 3.4         | 9.747.345         | 8.950.636         |
| Expenses with consolidated entities                         | 3.5         | 1.485.139         | 1.433.974         |
| Experts and related expenses                                | 3.6         | 1.284.147         | 1.032.112         |
| Other administrative expenses                               | 3.7         | 2.961.166         | 2.361.073         |
| Depreciation of fixed assets                                | 2.1         | 193.666           | 215.487           |
| Loss resulting from asset disposal                          |             | -                 | -                 |
| Exchange differences for the year<br>(+ = loss; - = profit) |             | 1.863             | 876               |
| <b>SURPLUS FROM OPERATING ACTIVITIES</b>                    |             | <b>(239.300)</b>  | <b>824.177</b>    |
| <b>NON OPERATING ACTIVITIES</b>                             |             | -                 | -                 |
| <b>SURPLUS FROM ORDINARY ACTIVITIES</b>                     |             | <b>(239.300)</b>  | <b>824.177</b>    |
| <b>ECONOMIC RESULT FOR THE YEAR</b>                         |             | <b>(239.300)</b>  | <b>824.177</b>    |

**III. Statement of Changes in capital 2012 & 2011**

|                                  | <b>(EUR)</b>      |                 |                    |                      |                  |
|----------------------------------|-------------------|-----------------|--------------------|----------------------|------------------|
| <b>Capital</b>                   | <b>Reserves</b>   |                 | <b>Accumulated</b> | <b>Economic</b>      | <b>Capital</b>   |
|                                  | <b>Fair value</b> | <b>Other</b>    | <b>Surplus/</b>    | <b>result of the</b> | <b>(Total)</b>   |
|                                  | <b>reserves</b>   | <b>reserves</b> | <b>Deficit</b>     | <b>year</b>          |                  |
| Balance on 31/12/2011            | -                 | -               | 2.741.422          | -                    | 2.741.422        |
| Economic result of the year 2012 | -                 | -               | -                  | (239.300)            | (239.300)        |
| Balance on 31/12/2012            | -                 | -               | 2.741.422          | (239.300)            | <b>2.502.122</b> |

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**IV. Cash Flow Statement 2012 & 2011**

|   | <b>(EUR)</b>      |                   |
|---|-------------------|-------------------|
|   | <b>31.12.2012</b> | <b>31.12.2011</b> |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                    |                   |                   |
| Surplus / deficit from operating activities                   | (239.300)         | 824.177           |
| <u>Adjustments</u>  |                   |                   |
| Depreciation  | 193.666           | 215.487           |
| Decrease/(Increase) in receivables from consolidated entities | -                 | 41.123            |
| Decrease/(Increase) in other receivables                      | 1.364.913         | (1.449.377)       |
| Increase/(Decrease) in other long term liabilities            | -                 | (321.716)         |
| Increase/(Decrease) in provisions for risks and charges       | 211.000           | 76.000            |
| Increase/(Decrease) in payables to consolidated entities      | 591.214           | (69.109)          |
| Increase/(Decrease) in other accounts payable                 | (1.406.354)       | 286.957           |
| <b>Net cash flow from operating activities</b>                | <b>715.139</b>    | <b>(396.458)</b>  |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                    |                   |                   |
| Purchase of tangible and intangible fixed assets              | (341.082)         | (73.190)          |
| Loss resulting from asset disposal                            | -                 | -                 |
| <b>Net cash flow from investing activities</b>                | <b>(341.082)</b>  | <b>(73.190)</b>   |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                    |                   |                   |
| Variation in financial liabilities                            | -                 | -                 |
| Distributions paid to Member States                           | -                 | -                 |
| <b>Net cash flow from financing activities</b>                | <b>-</b>          | <b>-</b>          |
| Net increase in cash and cash equivalents                     | 374.057           | (469.648)         |
| Cash and cash equivalents at beginning of period              | 2.129.421         | 2.599.069         |
| <b>Cash and cash equivalents at end of period</b>             | <b>2.503.478</b>  | <b>2.129.421</b>  |



## **V. Notes to the Financial Statements**

### **1. Accounting policies**

#### **1.1 Legal provisions and the financial regulation**

The accounts are kept in accordance with Commission Regulation (EC) N° 1653/2004 of 21 September 2004<sup>9</sup> on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) N° 58/2003. Art 2 of the standard financial regulation defines in which cases the executive agencies shall also apply the Financial Regulation applicable to the general budget of the European Communities (Council Regulation (EC, Euratom) N° 1605/2002 amended by Council Regulation (EC, Euratom) N° 1525/2007 of 17 December 2007) together with its implementing rules (Commission Regulation 478/2007 of 23 April 2007 amending Regulation (EC, Euratom) N° 2342/2002).

The accounts have also been drawn up in accordance with the accounting rules adopted by the Accounting Officer of the Commission. Article 133 of the general financial regulation states in fact that the Accounting Officer of the Commission adopts the accounting rules and methods to be applied by all institutions and bodies. These rules were adopted on 28 December 2004 and last updated on 20 March 2012. They are accrual based accounting policies derived from International Public Sector Accounting Standards (IPSAS) or by default, International Financial Reporting Standards (IFRS).

#### **1.2 Accounting principles**

Financial statements provide information about the financial position, performance and cash flow of an entity that is useful to a wide range of users. For a public sector entity such as the EACI, the objectives are more specifically to provide information useful for decision-making, and to demonstrate the accountability of the entity for the resources entrusted to it.

The accounts of the Agency comprise the general accounts and budget accounts. These are kept in euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle. The general accounts allow for the preparation of the financial statements which consist in an Economic Outturn Account, showing all charges and income for the financial year, and a Balance Sheet designed to establish the financial position of the Agency at 31 December.

Article 53 of the standard financial regulation for executive agencies (Commission Regulation (EC) N° 1653/2004 amended by Commission Regulation (EC) N° 651/2008) sets out the accounting principles to be applied in drawing up the financial statements:

- going concern basis
- prudence
- consistent accounting methods
- comparability of information
- materiality
- no netting
- reality over appearance
- accrual-based accounting

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<sup>9</sup> Amended by Commission Regulation (EC) No 651/2008 of 9<sup>th</sup> July 2008.

### **1.3 Fixed assets**

Tangible and intangible fixed assets are shown at historical cost converted into euro at the rate applying when they were purchased. The book value of fixed assets is equal to its acquisition price or production cost, adjusted with revaluations, depreciation and any recognised impairment losses.

Subsequent costs are recognised as separate assets only when it is probable that future economic benefits associated with the item will follow the Agency and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Depreciation is charged so as to write off the cost or valuation of the assets over the estimated useful lives using the straight-line method on the following basis:

|                                  |              |
|----------------------------------|--------------|
| Intangible fixed assets:         | 4 years      |
| Tangible fixed assets:           |              |
| • Plant, machinery and equipment | 4 – 8 years  |
| • Fixtures and fittings          | 4 – 15 years |
| • Computer hardware              | 4 years      |

### **1.4 Use of estimates**

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are no limit to, provisions for future charges, financial risk on accounts receivables, accrued income and charges, contingent assets and liabilities and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

### **1.5 Consolidation**

According to Article 57 of Commission Regulation EC N° 1653/2004, the Agency's accounts are consolidated with the Commission's annual accounts.

## **2. Notes to the Balance Sheet**

### **2.1 Non current assets**

#### 2.1.1 Intangible fixed assets

Intangible fixed assets are identifiable non-monetary assets without physical substance. To be entered in the financial inventory on the assets side of the balance sheet, they must be controlled by the Agency and generate future economic benefits for the Agency. Moreover they should have a purchase price above 420 EUR<sup>10</sup>.

In 2012, the EACI did not add any intangible assets to its financial inventory. All intangible assets are depreciated monthly over a period of four years.

The table with the variation of the intangible fixed assets is presented below:

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<sup>10</sup> This threshold is the same as the one used by the European Commission.

**INTANGIBLE FIXED ASSETS**

|   | (EUR)          |
|---|----------------|
| <b>A. Acquisition value</b>                         |                |
| Gross book value at 31/12/2011                      | 100.608        |
| <u>Variations of the year</u>                       |                |
| Purchase  | -              |
| <u>Total gross book value at 31/12/2012</u>         | <b>100.608</b> |
| <b>B. Depreciation and value reduction</b>          |                |
| Accumulated depreciation at 31/12/2011              | 94.636         |
| <u>Variations of the year</u>                       |                |
| Depreciations                                       | 5.972          |
| <u>Total accumulated depreciation at 31/12/2012</u> | <b>100.608</b> |
| <b>NET BOOK VALUE (A-B)</b>                         | -              |

**2.1.2 Tangible fixed assets –2.477.156 EUR**

Tangible fixed assets are identifiable non-monetary assets with physical substance. In 2012 the fitting-out works for the canteen were purchase, however the canteen was not finished at the 31<sup>st</sup> December 2012 therefore it was added under heading "assets under construction".

As a general rule, the Agency books as fixed tangible assets only items with a purchase price above 420 EUR<sup>10</sup>. Items with a lower value, such as digital cameras, monitors, furniture, etc., are treated as expenses of the year but are however registered in the physical inventory. The Agency uses the same IT system (ABAC assets) as used in most of the Commission's DGs to manage its physical inventory.

The table with the variation of the tangible fixed assets is presented below:

|   | <b>TANGIBLE FIXED ASSETS</b>     |                              |                          |                                | (EUR)            |
|---|----------------------------------|------------------------------|--------------------------|--------------------------------|------------------|
|   | <b>Assets under construction</b> | <b>Plant &amp; Equipment</b> | <b>Computer Hardware</b> | <b>Fixtures &amp; Fittings</b> | <b>Total</b>     |
| <b>A. Acquisition value</b>                         |                                  |                              |                          |                                |                  |
| Gross book value at 31/12/2011                      | -                                | 7.327                        | 179.752                  | 2.500.299                      | 2.687.378        |
| <u>Variations of the year</u>                       |                                  |                              |                          |                                |                  |
| Purchase  | 317.938                          | -                            | 20.545                   | 2.599                          | 341.082          |
| Disposals (obsolete IT equipment)                   | -                                | -                            | (5.039)                  | -                              | (5.039)          |
| <u>Total gross book value at 31/12/2012</u>         | <b>317.938</b>                   | <b>7.327</b>                 | <b>195.258</b>           | <b>2.502.898</b>               | <b>3.023.421</b> |
| <b>B. Depreciations and value reduction</b>         |                                  |                              |                          |                                |                  |
| Accumulated depreciation at 31/12/2011              | -                                | 5.083                        | 162.258                  | 196.270                        | 363.611          |
| <u>Variations of the year</u>                       |                                  |                              |                          |                                |                  |
| Depreciations                                       | -                                | 731                          | 11.928                   | 175.034                        | 187.693          |
| Disposals   | -                                | -                            | (5.039)                  | -                              | (5.039)          |
| <u>Total accumulated depreciation at 31/12/2012</u> | -                                | <b>5.814</b>                 | <b>169.147</b>           | <b>371.304</b>                 | <b>546.265</b>   |
| <b>NET BOOK VALUE (A-B)</b>                         | <b>317.938</b>                   | <b>1.513</b>                 | <b>26.111</b>            | <b>2.131.594</b>               | <b>2.477.156</b> |

## **2.2 Current assets**

### 2.2.1 Interest to be received – 4.543 EUR

The amount booked under this heading represents the interest earned on the Agency's bank account relating to the last quarter of 2012 and not yet received on 31 December 2012. The counterparty of this amount receivable is included in the total interest debt 2012 towards the Commission (cf. 2.4.3).

### 2.2.2 Other receivables – 5.337 EUR

This balance relates to the monthly salary regularizations concerning staff and other receivables linked to staff payroll.

### 2.2.3 Deferrals – 102.432 EUR

Under this heading we find the anticipated charges for 2013 (building charges, licences, maintenance, insurance and supplies not yet received) for which the invoices were received before 31 December 2012.

### 2.2.4 Cash and equivalents – 2.503.478 EUR

This amount corresponds to the cash balance held by the EACI on 31 December 2012 on its bank account in EUR at ING bank. The Agency does not hold any petty cash.

## **2.3 Capital**

The "Economic result of the year" amounts to a negative amount of 239.300 EUR. The net equity, which takes into account the economic result of previous years, amounts to a positive value of 2.502.122 EUR. These results are mainly composed of the adjustments between the budgetary accounting and the accrual based accounting (cf. paragraphs below for a full reconciliation between budgetary accounts and accrual based accounts).

The items, detailed in the table below, mainly consist of:

- the difference between budgetary carry-forwards (1.125.448 EUR) and general accounting accruals and provisions for 2012 (871.130 EUR) and deferrals and accrued income for 2012 (102.432 EUR);
- payments on commitments carried forward from 2011 (1.034.640 EUR – NB commitments carried forward from 2011 to 2012 were covered by the subsidy 2011);
- reimbursement of the unspent commitments carried over from 2011 to 2012 (309.483 EUR);
- other differences between general and budgetary accounting such as capital expenditure, depreciations, reversal of accruals 2011, open invoices, etc.

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**Items that make up the Economic result of the year**

**Amounts in KEUR**

| <b>Item</b>  | <b>2012</b>      |
|--|------------------|
| A - Carry forward to following year                      | 1.125.448        |
| B - Payments on carry forward appropriations             | (1.034.639)      |
| C - Unspent carry forward to be reimbursed               | (309.483)        |
| D - Accruals and deferrals current                       | (557.698)        |
| E - Reverse accruals & deferrals previous year           | (677.564)        |
| F - Provisions   | (287.000)        |
| G - Reversal of provisions                               | 76.000           |
| G - Open invoices on 31/12/11                            | (86.085)         |
| H - Capital expenditure paid in current year             | 341.082          |
| I - Depreciations and loss resulting from asset disposal | (193.666)        |
| J - Invoices booked in previous year                     | 1.364.305        |
| K - Advances to staff (hors-budget pmts)                 | -                |
| K - Reverse of salary advances                           | -                |
| L - Amounts paid on anticipated 2010 budget              | -                |
| M - Net Book Value assets transferred from DG TREN       | -                |
| N - Other reconciling items                              | -                |
| <b>Economic result of the year</b>                       | <b>(239.300)</b> |

The Agency's net equity (capital) on 31 December 2012 is the sum of the economic results from 2006 till 2012 and is equal 2.502K EUR.

## **2.4 Liabilities**

The amounts booked under this heading are briefly explained below:

### 2.4.1 Provision for risks and charges – 287.000 EUR

This amount covers the salary adjustment for July 2011 to December 2012 and adjustment for July 2012 to December 2012 that was not paid to staff in 2011 and 2012. Commission adopted a Proposal for a Council regulation adjusting the remuneration and pensions of EU servants by 1.7% for Brussels. The Council took a decision not to adopt the Commission Proposal for the adjustment. The Commission decided to bring an action against the Council in the European Court of Justice. The Commission considers it probable that the adjustment of 1.7% will have to be paid to staff in 2013.

### 2.4.2 Subsidy to be reimbursed to the European Commission – 1.348.903 EUR

This amount corresponds to the difference between the total subsidy received in 2012 by the Agency and the payments done in 2012 plus the commitments carried over to 2012. This amount will be reimbursed to the Commission in 2013.

For a detailed calculation refer to section VI –Budgetary Outturn Account.

### 2.4.3 Interest to be reimbursed to the European Commission – 25.801 EUR

This amount corresponds to the interest earned in 2012 on the Agency's bank account; it will be reimbursed to the Commission in 2013 in accordance with the provisions set out in the Agency's Act of Delegation.

### 2.4.4 Other amounts payable to consolidated entities – 12.905 EUR

This amount consists of open invoices payable on the 31 December 2012 to the European Commission.

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2.4.5 Suppliers and other short term liabilities – 86.085 EUR

Under this heading we mainly find the short-term amount payable for the rent for 2013 (56 KEUR), miscellaneous amounts receivable linked to staff payroll (0,8 KEUR) and all other non-intercompany open invoices in the Agency's accounts on 31 December 2012.

2.4.6 Invoices to be received & accruals – 656.130 EUR

This amount represents the goods and services received in 2012 but not yet booked as a supplier's payable on 31 December 2012. Two types of amounts are grouped under this heading:

A) Invoices to be received: these correspond to exact amounts that are known at the time of drawing up the financial statements. These are either based on an invoice received after closure or on a purchase order.

B) Accruals: amounts corresponding to services or goods received during the reporting period but for which the exact amount is not yet known when finalising the accounts. In these cases an estimation needs to be made, for example, for missions still to be invoiced, for SLAs based on a flat rate, expenses estimated as percentage of completion, etc.

The individual invoices to be received and accruals are detailed below:

| Description                                       | 2012           | 2011           |
|---|----------------|----------------|
| Rent and rental charges 2012 still to be invoiced | 189.100        | 260.000        |
| Experts evaluations 2012                          | 230.400        | 200.000        |
| External audits performed in 2012                 | 72.300         | 101.812        |
| IT software & maintenance                         | 36.500         | 32.475         |
| Trainings still to be invoiced                    | 82.000         | 61.000         |
| Missions 2012                                     | 12.000         | 28.000         |
| PMO solde établissement des droits                | 12.000         | 12.000         |
| Medical visits                                    | 5.200          | 4.500          |
| Office furniture                                  | 4.350          | 3.700          |
| Interim   | 3.200          | 20.000         |
| Recruitment                                       | 3.200          | -              |
| EACI info kit                                     | 2.000          | 30.000         |
| Communication & publication                       | 1.000          | -              |
| Correspondence                                    | -              | 7.500          |
| Other   | 2.880          | 1.200          |
| <b>Total</b>                                      | <b>656.130</b> | <b>762.187</b> |

2.4.7 Accrual for untaken leave – 174.000 EUR

This amount represents the estimated provision for holidays not taken. In 2012 the amount decreased by 12.5 KEUR in comparison to 2011. In conformity with IAS 19, an entity shall recognize the cost of holidays carried over to the following years during the year the services were rendered by the staff member. This cost of holidays was calculated multiplying the staff member's gross daily salary for January 2012 times the number of days of untaken leave in 2012.

2.4.8 Contingent liabilities/assets and contingent assets

There are no contingent liabilities to disclose for the year ended 31 December 2012. Contingent assets: the Agency received in 2011 one performance guarantee for 8 KEUR from the supplier of travel services.

#### 2.4.9 Commitments for future funding

Commitments for future funding are off balance sheet obligations which arise from obligations contracted by the Agency in 2012 concerning goods or services to be rendered after the closure date (31 December 2012). The main commitment for future funding results from the usufruct contract for the new building signed by the Agency in 2010. According to this contract, the Agency will pay a total amount of 16.149 KEUR over the 15 years of the usufruct contract (1.113,7 KEUR each year from 2013 to 2024 and a last rent of 974 KEUR in 2025). Other commitments for future funding are estimated at 383 KEUR and correspond to the difference between the provisional commitments carried over to 2012 and the accruals booked in 2012 plus the suppliers' invoices received and not yet paid at 31 December 2012.

#### 2.4.10 Post balance sheet events

No significant post balance sheet event occurred between 31 December 2012 and the final closing of the accounting year.

### **3. Notes to the Economic Outturn Account**

#### 3.1 Subsidy 2012 received from the European Commission – 16.374.037 EUR

The amount under this heading represents the gross subsidy received for 2012 to cover the administrative autonomy of the EACI in 2012. Below the split per parent DG and per program:

| DG/program | EIP-ENTR  | EIP-ENV*  | IEE-ENER  | Marco Polo-MOVE | Total             |
|------------|-----------|-----------|-----------|-----------------|-------------------|
| DG ENER    |           |           | 6.712.091 |                 | <b>6.712.091</b>  |
| DG ENTR    | 6.186.587 | 1.879.929 |           |                 | <b>8.066.516</b>  |
| DG MOVE    |           |           |           | 1.595.430       | <b>1.595.430</b>  |
| TOTALS     | 6.186.587 | 1.879.929 | 6.712.091 | 1.595.430       | <b>16.374.037</b> |

\*DG ENTR paid this subsidy to the Agency on behalf of DG ENV

#### 3.2 Subsidy to be reimbursed – 1.348.903 EUR

See section VI for a detailed calculation.

#### 3.3 Other revenue – 408.892 EUR

The amount consists of the reimbursements of overpaid rent and charges relating to year 2011 and 2012.

#### 3.4 Staff expenditure – 9.747.345 EUR

Staff expenditure includes:

- 9.548,9 KEUR - total gross salaries (including allowances, social contributions, taxes, and pension contributions);
- 12,5 KEUR - decrease in accrual for holidays not taken (cf. section V, paragraph 2.4.8);
- 211 KEUR - remaining salary indexation for 2011 and 2012 still due to staff as of 31 December 2012.

#### 3.5 Expenses with consolidated entities – 1.485.139 EUR

This heading regroups different types of expenses with consolidated entities mainly for rent paid to OIB and for other service level agreements (SLAs) with DGs such as DG BUDG, DIGIT, PMO, OIB and ADMIN.

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3.6 Experts and related expenses – 1.284.147 EUR

This amount consists of the remuneration (fees and expenses) of the experts for their assistance in project evaluation exercises. In 2012 the Agency organised three evaluation exercises: one for the IEE programme (call 2012), one for EIP Eco-innovation projects (call 2012) and one for Marco Polo (call 2012).

3.7 Other administrative expenses – 2.961.166 EUR

The main categories of expenses reported under this heading are 3<sup>rd</sup> party rent, external audits, missions, interim labour, training, communication and publication and office supplies.

**4. Reconciliation between budgetary accounts and accrual based accounts**

The reconciliation between expenditure disclosed in the "Economic Outturn Account 2012" (see table "Economic Outturn Account 2012 & 2011" in section II) and payments made under budgetary accounting involves the following reconciliation items (see the tables "Budgetary Execution 2012" and "Payments on commitments carried forward 2011/2012" in section VII.1):

|  |                    |
|--|--------------------|
| <b>Economic result (A)</b>   | <b>(239.300)</b>   |
| <b>Budgetary result (B)</b>  | <b>1.348.903</b>   |
| <b>DIFFERENCE (A – B)</b>  | <b>(1.588.203)</b> |
| <u>Adjustments for accrual items (items not in the budgetary result but included in the economic result)</u> |                    |
| Adjustment for accruals - reversal 2011  | (948.687)          |
| Adjustment for accruals 2012   | 830.130            |
| Open invoices on 31 December 2012  | 86.085             |
| Depreciation of intangible and tangible assets   | 193.666            |
| Provision for liability towards staff on 31 December 2012  | 211.000            |
| Open invoices on 31 December 2011  | 1.034.640          |
| Other (open invoices on 31 December 2011, adjustment for deferrals 2012 and reversal 2011)                   | (10.486)           |
| <u>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</u> |                    |
| Assets acquisitions (less unpaid amounts)  | (341.083)          |
| New pre-financing received in the year 2012 and remaining open as at 31 December 2012                        | 1.348.903          |
| Payment appropriations carried over to 2013  | (1.125.448)        |
| Cancellation of unused carried over payment appropriations from previous year                                | 309.483            |
| <b>TOTAL reconciling items</b>   | <b>1.588.203</b>   |
| <b>Difference</b>  | <b>-</b>           |



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**VI. BUDGET OUTTURN ACCOUNT**

The budgetary outturn account table details the calculation of the amount of the unused subsidy 2012 to be reimbursed to the European Commission.

|   | <b>2012<br/>EUR</b> | <b>2011<br/>EUR</b> |
|---|---------------------|---------------------|
| <b>REVENUE</b>  |                     |                     |
| Subsidy received from the European Commission   | 16.374.037          | 15.567.400          |
| Other revenue   | 408.892             | 642                 |
| <b>TOTAL REVENUE (a)</b>  | <b>16.782.929</b>   | <b>15.568.042</b>   |
| <b>EXPENDITURE</b>  |                     |                     |
| <b>Title I: Staff</b>   |                     |                     |
| Payments  | 10.153.269          | 9.560.590           |
| Appropriations carried over   | 151.028             | 142.744             |
| <b>Title II: Administrative Expenses</b>  |                     |                     |
| Payments  | 3.131.436           | 2.797.600           |
| Appropriations carried over   | 403.414             | 431.643             |
| <b>Title III: Technical costs and administrative support</b>                                    |                     |                     |
| Payments  | 1.331.493           | 1.244.635           |
| Appropriations carried over   | 571.006             | 769.735             |
| <b>TOTAL EXPENDITURE (b)</b>  | <b>15.741.646</b>   | <b>14.946.947</b>   |
| <b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>   | <b>1.041.283</b>    | <b>621.095</b>      |
| Cancellation of unused payment appropriations carried over from previous year                   | 309.483             | 129.890             |
| Exchange differences for the year (loss -)  | (1.863)             | (1.278)             |
| <b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR TO BE REIMBURSED TO THE COMMISSION</b> | <b>1.348.903</b>    | <b>749.707</b>      |

**VII. SUPPLEMENTARY INFORMATION ON THE BUDGET OUTTURN ACCOUNT**

**1. Detail per budget title**

The two tables on the following pages depict the details of the EACI's budget and its implementation in 2012. Details are given on receipts, commitments, payments and carry forward per budget title and chapter.

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**1.1 Budgetary Execution 2012**

Recettes

|                             | Budget 2012       | Receipts at 31/12/2012 |
|-----------------------------|-------------------|------------------------|
| Subvention de la Commission | 16.374.040        | 16.374.037             |
| Other revenue               | 0                 | 408.892                |
| <b>Total des recettes</b>   | <b>16.374.040</b> | <b>16.782.929</b>      |

Dépenses

|                | Original Budget<br>2012 | Budget<br>transfers<br>2012 | Budget 2012<br>Current | Commitments -<br>Implementation<br>at 31/12/2012 | Payments -<br>Implementation<br>at 31/12/2012 | Commitments<br>carried<br>forward 2012-<br>forward 2013 |
|----------------|-------------------------|-----------------------------|------------------------|--|---|---|
| <b>Titre 1</b> | <b>10.671.300</b>       | <b>(10.000)</b>             | <b>10.661.300</b>      | <b>10.304.297</b>                                | <b>10.153.269</b>                             | <b>151.028</b>  |
| Chapitre 11    | 9.919.500               | -                           | 9.919.500              | 9.657.225  | 9.657.225                                     | -   |
| Chapitre 12    | 161.000                 | -                           | 161.000                | 149.000  | 123.262                                       | 25.738  |
|                |                         |                             |                        |  |   |   |
| Chapitre 13    | 250.000                 | -                           | 250.000                | 250.000  | 219.704                                       | 30.296  |
| Chapitre 14    | 334.800                 | (10.000)                    | 324.800                | 247.536  | 152.542                                       | 94.994  |
| Chapitre 17    | 6.000                   | -                           | 6.000                  | 536  | 536   | -   |
| <b>Titre 2</b> | <b>3.372.000</b>        | <b>71.690</b>               | <b>3.443.690</b>       | <b>3.300.627</b>                                 | <b>2.897.213</b>                              | <b>403.414</b>  |
| Chapitre 20    | 2.405.800               | -                           | 2.405.800              | 2.350.000  | 2.122.434                                     | 227.566   |
| Chapitre 21    | 814.300                 | 30.000                      | 844.300                | 806.807  | 706.019                                       | 100.788   |
| Chapitre 22    | 22.000                  | 41.690                      | 63.690                 | 58.520   | 1.819   | 56.701  |
| Chapitre 23    | 99.800                  | -                           | 99.800                 | 66.300   | 52.603  | 13.697  |
|                |                         |                             |                        |  |   |   |
| Chapitre 24    | 30.100                  | -                           | 30.100                 | 19.000   | 14.338  | 4.662   |
|                |                         |                             |                        |  |   |   |
| <b>Titre 3</b> | <b>2.330.740</b>        | <b>(61.690)</b>             | <b>2.269.050</b>       | <b>1.902.499</b>                                 | <b>1.331.493</b>                              | <b>571.006</b>  |
| Chapitre 31    | 1.358.000               | -                           | 1.358.000              | 1.285.073  | 1.051.302                                     | 233.771   |
| Chapitre 32    | 67.050                  | -                           | 67.050                 | 15.000   | 9.984   | 5.016   |
| Chapitre 33    | 905.690                 | (61.690)                    | 844.000                | 602.426  | 270.207                                       | 332.219   |
| <b>TOTAL</b>   | <b>16.374.040</b>       | <b>0</b>                    | <b>16.374.040</b>      | <b>15.507.423</b>                                | <b>14.381.975</b>                             | <b>1.125.448</b>  |

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**1.2 Payments on commitments carried forward 2010 -> 2012**

|                |   | <b>Commitments<br/>carried forward<br/>2011-&gt;2012</b> | <b>Payments on<br/>commitments carried<br/>forward 2011-&gt;2012</b> |
|----------------|---|--|--|
| <b>Titre 1</b> | <b>Frais de personnel</b>                         | <b>142.745</b>   | <b>101.508</b>   |
| Chapitre 11    | Salaires  | -  | -  |
| Chapitre 12    | Frais divers recrutement et mutation de personnel | 25.786   | 15.196   |
| Chapitre 13    | Frais de mission                                  | 33.389   | 17.990   |
| Chapitre 14    | Socio, infrastructure, formation                  | 81.918   | 66.670   |
| Chapitre 17    | Réceptions, événements                            | 1.652  | 1.652  |
| <b>Titre 2</b> | <b>Frais de fonctionnement</b>                    | <b>431.643</b>   | <b>332.617</b>   |
| Chapitre 20    | Bureaux   | 262.657  | 178.158  |
| Chapitre 21    | Achat & maint. matériel IT                        | 117.606  | 115.944  |
| Chapitre 22    | Biens et meubles                                  | 36.004   | 36.004   |
| Chapitre 23    | Dépenses de fonctionnement admin courants         | 7.876  | 2.467  |
| Chapitre 24    | Télécommunication et frais de postage             | 7.500  | 44   |
| <b>Titre 3</b> | <b>Frais techniques et de support admin</b>       | <b>769.735</b>   | <b>600.515</b>   |
| Chapitre 31    | Réunions d'experts                                | 291.673  | 198.786  |
| Chapitre 32    | Information et publications                       | 30.278   | 25.521   |
| Chapitre 33    | Autres frais                                      | 447.784  | 376.208  |
| <b>TOTAL</b>   | <b>Titre 1, Titre 2 et Titre 3</b>                | <b>1.344.123</b>   | <b>1.034.640</b>   |

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The tables above depict the details of the EACI's budget implementation in 2012.

A first 2012 operating budget (hereafter referred to as administrative budget) for the EACI was adopted by the Steering Committee in December 2011 for an amount of 16,374 MEUR. The Agency performed 5 budget transfers during the year. The Agency's administrative budget appropriations for 2012 were committed to 95% by the end of 2012.

The breakdown by type of expenditure shows that total staff expenditure accounts for about 66% of total commitments, i.e. 10,3 MEUR. Throughout 2012, the salaries were calculated by PMO with which the EACI has a Service Level Agreement (SLA) since 2005.

The operating expenditure of the Agency (3,3 MEUR) comprises mainly purchases of IT equipment and IT services of about 24% and office rent and fitting-out works for the new premises of 71% .

Technical and administrative support amounted to 1.9 MEUR of which 68% are allocated to external experts assisting in the evaluation of proposals pertaining to the EU programmes the Agency implements. The rest consists mainly of interim staff as well as external audits carried out on EACI's grant beneficiaries.

In 2012, the difference between commitments and payments amounts to 1,125 MEUR (last column of table VII 1.1 above). This amount was carried forward to 2013 as it corresponds to legal commitments contracted in 2012 but not yet paid on 31 December 2012 (mainly experts' payments and external audits).

The carry forward 2011-2012 (see table VII 1.2 above) was of about 1,344 MEUR. The difference between commitments carried forward from 2011 to 2012 and payments on those commitments amounts to 0,31 MEUR and will be reimbursed to the Commission in 2012 (cf. "Budget outturn account" table in paragraph VI above).

## **2. Recovery orders**

In 2012, the Agency issued the following 9 budgetary recovery orders:

| <b>Amount (EUR)</b> | <b>Reason</b>           | <b>status on 31/12/2012</b> |
|---------------------|-------------------------|-----------------------------|
| 2.661.951           | Instalment subsidy 2012 | paid 2012                   |
| 2.214.990           | Instalment subsidy 2012 | paid 2012                   |
| 526.492             | Instalment subsidy 2012 | paid 2012                   |
| 526.492             | Instalment subsidy 2012 | paid 2012                   |
| 2.214.990           | Instalment subsidy 2012 | paid 2012                   |
| 2.661.951           | Instalment subsidy 2012 | paid 2012                   |
| 2.742.614           | Instalment subsidy 2012 | paid 2012                   |
| 2.282.111           | Instalment subsidy 2012 | paid 2012                   |
| 542.446             | Instalment subsidy 2012 | paid 2012                   |
| <b>16.374.037</b>   |                         |                             |

### 3. Human resources on 31 December 2012

| <b>Human resources on 31 December 2012</b> | <b>2012 PLAN</b> | <b>2012 ACTUAL</b> | <b>2011 ACTUAL</b> | <b>In(de)crease 2011 to 2012</b> |
|--|------------------|--------------------|--------------------|----------------------------------|
| <b>Number of staff</b>                     |                  |                    |                    |                                  |
| Temporary Agents                           | <b>37</b>        | <b>37</b>          | 33                 | +12%                             |
| Contract Agents                            | <b>125</b>       | <b>119</b>         | 123                | (3%)                             |
| <b>Total</b>                               | <b>162</b>       | <b>156</b>         | <b>156</b>         | -                                |

At the end of 2012, the Agency numbered 156 staff members. 19 staff members left and 19 newcomers joined the Agency in the course of 2012. In addition, 13 staff members moved to another position internally.

In terms of the target for 2012, the EACI work programme included an establishment plan of 162 posts, as set out in the financial statement attached to the Commission Decision establishing the EACI. By the end of the year, the plan was achieved by 96% (156 staff).

For the 6 vacant posts, the recruitment was finalised at the end of 2012 pending arrival of new incumbents at the beginning of 2013.

Staff turnover is monitored and considered not excessive. In 2012 it amounted to 11,7% (in 2011 14 staff left the Agency which represented 8,9%). A significant number (78%) of them left the Agency to join the Commission or another Agency/Joint Undertaking.

The following table provides a snapshot of the actual staff in place at the end of 2012. Jobs are categorised into the function categories used by DG HR in its screening reports. It should be noted that in addition to the statutory staff (detached officials, temporary agents and contract agents), non-statutory posts (trainees, interim staff and on-site external service providers) are presented in brackets.

|   | <b>Admin. support/ coordination</b> | <b>Fin. Control/ Accounting</b> | <b>Operational</b> | <b>TOTAL</b>     |
|---|-------------------------------------|---------------------------------|--------------------|------------------|
| <b>Director and directly attached staff</b> | 3                                   | 2                               | 2                  | <b>7</b>         |
| <b>Horizontal support and communication</b> | 17(+2)                              | 7                               | 3                  | <b>27 (+2)</b>   |
| <b>CIP IEE</b>                              | 0                                   | 12                              | 35(+2)             | <b>47 (+2)</b>   |
| <b>CIP EIP - Network and IPR</b>            | 0                                   | 9                               | 40(+24)            | <b>49 (+ 24)</b> |
| <b>CIP EIP - Eco-innovation</b>             | 0                                   | 4                               | 12 (+1)            | <b>16 (+1)</b>   |
| <b>Marco Polo</b>                           | 0                                   | 2                               | 8                  | <b>10</b>        |
| <b>TOTAL</b>                                | <b>20 (+2)</b>                      | <b>36</b>                       | <b>100 (+27)</b>   | <b>156 (+29)</b> |
|   | <b>11.9</b>                         | <b>19.5</b>                     | <b>68.6</b>        | <b>100%</b>      |

Table 9: actual number of staff per activity and per category.

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**4. Overview of procurement procedures on 31 December 2012**

| Description of the procurement procedure  | Name of supplier                                 | spend 2012 | spent 2011 |
|---|--|------------|------------|
| Open procedure for the new building   | IMMOBILIERE DU ROYAL ROGIER SCS*IRR              | 1.414.656  | 1.262.507  |
| No procedure (costs linked to the contract for the new building)- Based upon an SLA between EACI & OIB  | CUSHMAN & WAKERFIELD HEALEY &BAKER VOF*          | 335.964    | 383.289    |
| Specific contracts based on Framework contract for providing financial audit services (BUDG/06/PO/03 30-CE-0135779/00-80 + FWC Home & Justice 30-CE-0423504/00-66)                    | MOORE STEPHENS LLP*                              | 357.095    | 260.081    |
| Specific Contracts based on Framework contract for supply of IT Service Support (DI/6350)   | SASPJ GISIS2 SOCIETE MOMENTANEE*                 | 115.363    | 152.948    |
| Framework contract providing travel agency services   | AMERICAN EXPRESS CORPORATE TRAVEL NV*            | 122.194    | 113.428    |
| Framework contract for providing temporary staff workers  | TEMPO-TEAM SA*                                   | 100.425    | -          |
| Specific contracts based on Framework contract for providing financial audit services (SMART 2010/0103)   | LITTLE JOHN PARTNERSHIP*                         | 73.375     | -          |
| Orders based on Framework contract for supply of office furniture (OIB10/PR/2007/014/054/L1-05  | PAPAPANAGIOTOTOU ABEEA DROMEAS ANONYMOS ETAIRIA* | 36.004     | 443.532    |
| Orders based on Framework contract for supply of IT Hardware (DI/06720)   | ECONOCOM PRODUCTS & SOLUTIONS BELUX SA*          | 35.459     | 49.921     |
| Orders based on Framework contract (OIB.5/PR/2005/053) for providing office supplies  | LYRECO BELGIUM SA*                               | 35.180     | 55.555     |
| Order forms based on Framework Contract providing for training services(ADMIN/PR/2006/137/lot 10)   | TEA CEGOS SA*                                    | 33.321     | 11.058     |
| Orders based on Framework contract for supply of IT Hardware (DI/06650 + DI/06610)  | SYSTEMAT LUXEMBOURG SA*                          | 24.239     | 40.572     |
| Specific contracts based upon the Framework contract 2010-01/MOVE/ENER/SRD.6-Lot 1  | ALL STARK'S PRODUCTION SPRL*                     | 24.061     | -          |
| Framework contract for providing temporary staff workers  | START PEOPLE NV*                                 | 19.113     | 351.513    |
| Order forms based on Framework Contract providing for training services (ADMIN/D1/PR/2006/137 lot 7 + HR/R3/PR/2011/012 – Lot 5)  | DEMOS SA*DEMOS TRAINING                          | 18.587     | 23.960     |
| Order forms based on Framework contracts for self-service copiers & fax devices (DI/05890)  | RICOH BELGIUM NV*                                | 17.351     | 15.930     |
| Order forms based on Framework Contract providing for training services (DI/PR/2006/137/lot 6 + HR/R3/PR/2011/012/Lot 2 )   | EFE FORMATION SAS*                               | 15.879     | 41.644     |
| Orders based on Framework contract for providing cafeteria services and beverages (01/98/ADMIN.D.1/2)   | COMPASS GROUP BELGILUX SA*                       | 10.699     | 10.399     |
| Orders based on Framework contract for supply of IT Software (DI/06820)   | COMPAREX NEDERLAND BV*                           | 10.034     | 15.383     |
| Low value contract < 25000€ - negotiated procedure 3 offers   | BERKENHOF SERVICES BVBA*                         | 7.080      | -          |
| Order forms or specific contracts based on Framework contract for creation of information, graphic and marketing material - Low-value contract < 5000€ - negotiated procedure 1 offer | TIPIK COMMUNICATION AGENCY SA*                   | 4.985      | 36.572     |

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| Description of the procurement procedure   | Name of supplier   | spend 2012 | spend 2011 |
|--|--|------------|------------|
| Low-value contract < 5000€ - negotiated procedure 1 offer  | MALENE RIX*  | 4.560      | -          |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | ALTISSIA INTERNATIONAL SA*   | 4.470      | 4.500      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | COMMUNICAID GROUP LIMITED*   | 3.649      | -          |
| Low value contract < 25000€ - negotiated procedure 3 offers  | CULLIGAN NV*   | 3.068      | 3.257      |
| Specific Contracts based on Framework contract (OIB.0002/PR/2008/063/167/C1/L0)                          | TER BEEK NV*   | 2.542      | 8.751      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | EUROBUSSING BRUSSELS SA*   | 2.286      | 1.196      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | HUIS VAN DIJCK NV*   | 2.110      | -          |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | ROSINSKI & COMPANY SPRL*   | 1.750      | -          |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | ECCO LA LUNA BVBA*   | 1.650      | 4.425      |
| Specific contract based on Framework contract for insurance services(OIB.0002/PR/2008/070/173/C0/L1-00)) | VAN BREDA INTERNATIONAL NV*  | 1.512      | -          |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | CHATEAU DE LA TOURNETTE BV*  | 1.254      | -          |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | IMMEDIA PREPRESS-PRINTING-HANDLING SPRL*   | 1.034      | -          |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | STICHTING EUROPEES INSTITUUT VOOR BESTUURSKUNDE*INSTITUT EUROPEEN D'ADMINISTRATION PUBLIQUE EUROPEAN INSTITUTE OF PUBLIC ADMINISTRATION EIPA | 630        | 1.530      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | COLORISPRINT SPRL*   | 326        | 3.233      |
| Low value contract < 25000€ - negotiated procedure 3 offers  | FUJITSU TECHNOLOGY SOLUTIONS SA*FTS  | -          | 24.734     |
| Low value contract < 5000€ - negotiated procedure 1 offer (2 order forms of each 2500€)                  | STEP UP SA*  | -          | 22.440     |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | GLOBAL EDUTAINMENT BVBA*   | -          | 5.000      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | ALLELUJAS SPRL*  | -          | 4.992      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | ADVTAS BVBA*EXPERT ACADEMY   | -          | 3.900      |
| Orders based on Framework contract (Budg07/PO/14-30-CE-0175786/00-01)                                    | DELOITTE CONSULTING CVBA*  | -          | 3.835      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | LA COQUERIE BVBA*  | -          | 3.788      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | THE GOOD TIME COMPANY SA*  | -          | 3.570      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | MARTIN'S BRUGGE SA*MSB   | -          | 3.394      |
| Orders based on Framework contract for self-service copiers & fax devices (DI/058910)                    | GETSYS SOCIETE MOMENTANNEE*THV GETSSYS   | -          | 3.174      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | BRAMASOLE BVBA*  | -          | 2.770      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | THE GOOD TIME COMPANY SA*  | -          | 2.608      |
| Low-value contract < 5000€ - negotiated procedure 1 offer  | DUCK SAILING SPRL*   | -          | 1.200      |
|  | Others   | 6.739      | 5.056      |