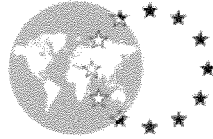


EUROPEAN EXTERNAL ACTION SERVICE



EUROPEAN EXTERNAL ACTION SERVICE

DIRECTORATE Finance & Corporate Support
Budget

Report on Budgetary and Financial Management Section X: European External Action Service Year 2014

1. THE EEAS

1.1 Introduction

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

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

The EEAS is unique and compared to other EU institutions, formed by merger of the external relation departments of the Council and of the European Commission, to which are added the diplomats of the Member States.

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

The EEAS is responsible for the financial management of the administrative expenditure of its Headquarters in Brussels and the network of 139 Union Delegations/offices (see list of delegations in annex 1) and relevant staff.

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

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

At the end of 2014 the population of Member States diplomats in the total administrator (AD) population amounted to **33,76%**.

1.2 Management environment of the EEAS

The creation of the EEAS necessitated the design and implementation of new financial systems requiring the adoption of transitional arrangements for the authorisation and implementation of expenditure, the adoption of the Institution's own internal rules for budget implementation, the appointment of an Accounting Officer for the EEAS, the adoption of Charters setting out the obligations and rights of the Authorising Officer, Accounting Officer, sub-delegated authorising officers and imprest account holders.

The general budgetary and financial design and engineering also had to ensure the special needs of an organisation operating in more than 140 Countries and, at the same time, satisfy the stringent requirements of the Union's financial legislation.

This work was largely accomplished in the initial three years and the Decision on the internal rules for budget implementation adopted on 18/12/2012 remained in application for year 2014. This Decision extended the temporary arrangements with the European Commission permitting Commission staff in delegations to participate in the EEAS financial workflows at the initiating agent level.

The entry into force on 1st January 2014 of the new Staff Regulations involved for the EEAS, several modifications to Annex X of the Regulation (Special provisions applicable to staff serving in Third Countries).

The administrative set up of the EEAS, which did not include a transfer of the central support services administrative functions, created a need for the EEAS to enter into a series of Service Level Agreements (SLAs) with the Commission and the General

Secretariat of the Council. A large number of administrative tasks are currently externalised to the European Commission.

The creation of the EEAS also meant that the staff in Union delegations which formerly belonged to just one institution (the Commission), now belong to either the Commission or the EEAS.

Only the Head of Delegation, by amendment of the Financial Regulation, has been given the possibility to act as sub-delegated authorising officer for operational expenditure of the Commission. The Head of Delegation also acts as sub-delegated authorising officer for the administrative expenditure of the EEAS.

This means that Commission staff that previously substituted the Head of Delegation as sub-delegated authorising officer for administrative expenditure in his absence may no longer do so. As a considerable number of delegations only had one EEAS AD official, this development initially created problems for the business continuity of the administrative expenditure of the delegations. However, these initial problems have been largely overcome and there are now only a handful of delegations with only one EEAS AD official.

However, the EEAS, since its creation, has advocated a more flexible approach to the question of the agents authorised to intervene in the financial workflows of the EU Institutions in delegations, in order to ensure the business continuity and to maximise the efficient use of the human resources available in delegations.

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

Since the Commission staff are financed by a myriad of different budget lines depending on geographical location and on associated development instruments, the EEAS has had to put in place complex budgetary implementation and reporting structures for the administrative expenditure of the delegations. This situation will be partially resolved in 2015 with the transfer to the EEAS budget of the Commission's appropriations in respect of delegations common costs, with the exception of the share financed by the EDF.

An important part of the budget implemented by the EEAS is committed and spent in the EU delegations under contracts of local law and, very often, in currencies other than the Euro.

This implies that the EEAS as an organisation operating in more than 140 Countries of the world is highly exposed to the fluctuation of the exchange rate between currencies.

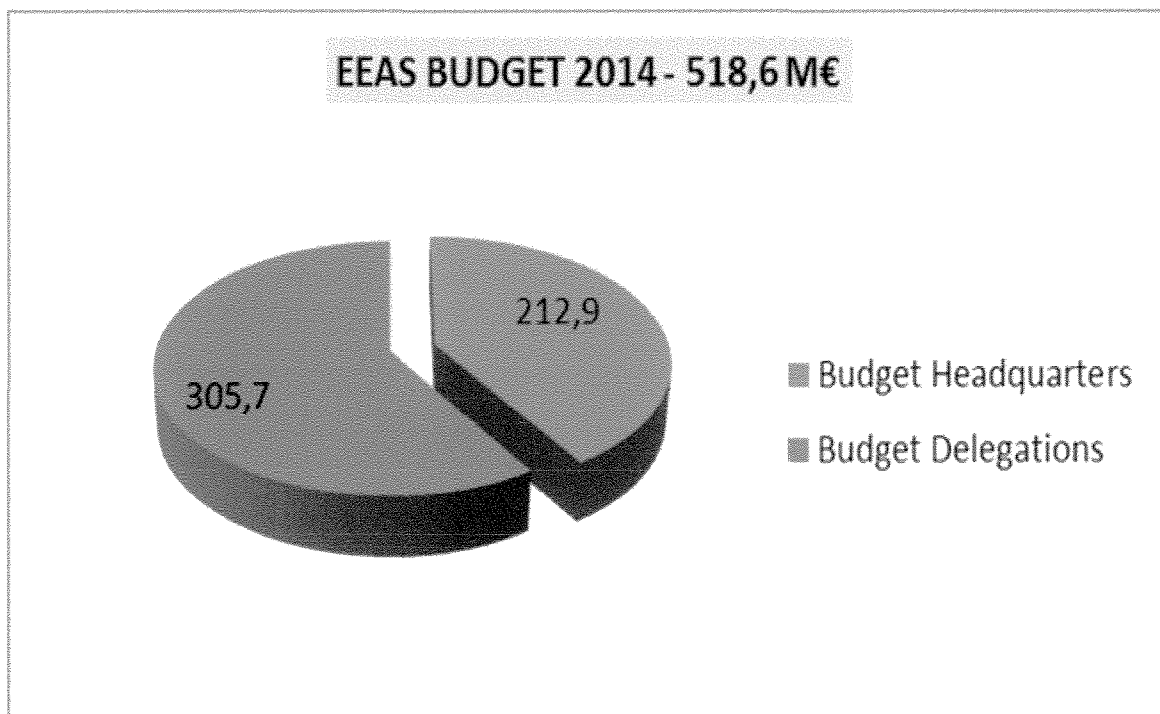
2. BUDGETARY AND FINANCIAL REPORT OF THE EEAS - 2014

2.1 The Budget for year 2014

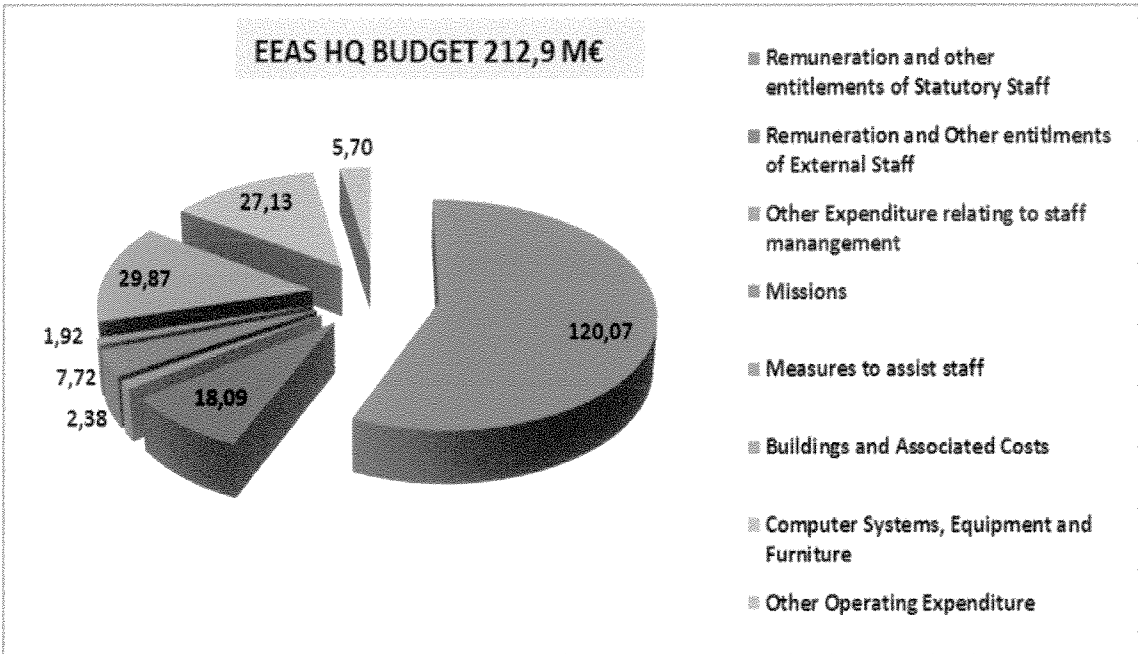
The draft budget for 2014 presented to the Budget Authority requested an amount of 529,6 M€, representing an increase of 4,1% compared to the budget of 2013. This important increase was considered necessary, notably to deal with increasing salary costs in accordance with the adaptations foreseen by the Commission since 2011, to cover increasing security costs and faster inflation outside the EU.

A budget for the year 2014 of **518,6 M€**, representing a **1,9%** increase compared to 2013 was finally approved by the Budget Authority. The Budget Authority notably took out of all institutions budgets the appropriations to cover salary adaptations, pending the Court of Justice's ruling on the interpretation of the Staff Regulations on this point. Savings resulting from the reform of the Staff Regulations, notably its Annex X, were also included in the approved budget through an Amending Letter.

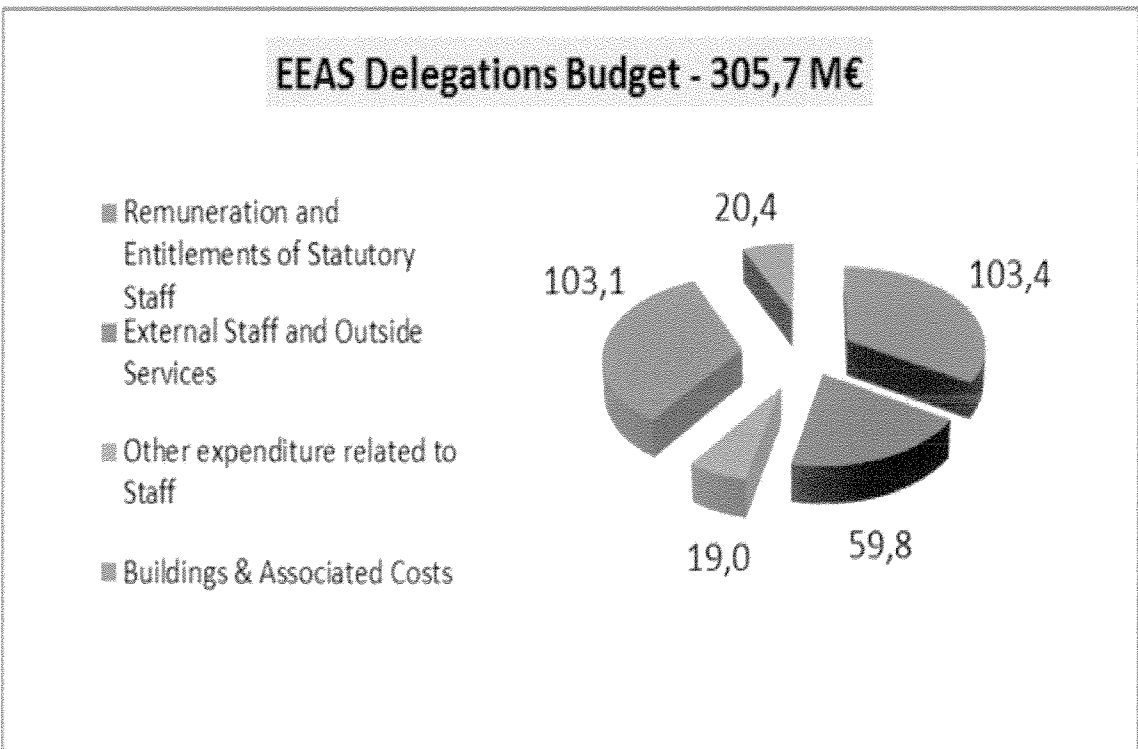
The budget of 518,6 M€ was split between Headquarters and Delegations as follows:



At Headquarters 65% of the budget (138,2M€) M€ was intended to be used for the payment of salaries and other entitlements of statutory and external staff. Other significant costs in the budget at Headquarters relate to buildings and associated costs (14% or 29,9M€) and Computer Systems (including classified information systems), Equipment and Furniture 12,7% or 27,1M€:

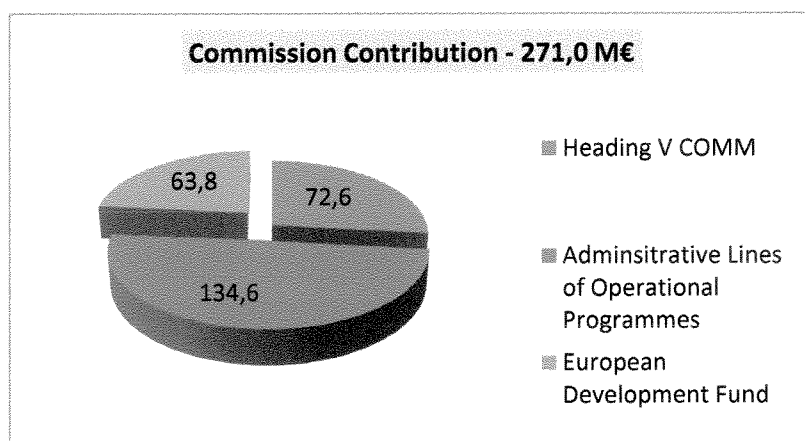


The delegations budget of 305,7 M€ was divided as to 103,4 M€ (33,7%) for remuneration and entitlements of statutory staff, 59,8 M€ (19,6%) for External Staff and Outside Services, 19,0 M€ (6,2%) for other expenditure related to staff, 103,1 M€ (33,8%) for Buildings and Associated Costs and 20,4 M€ (6,7%) for Other Administrative Expenditure.



In addition to the EEAS's own budget, a contribution of 271,0 M€ (excluding assigned revenues) was also received from the European Commission to cover the administrative costs of Commission staff working in Union delegations.

This was split between the Commission's Heading V, several administrative lines of operational programmes (ex-BA lines) and the European Development Fund (including 7,8M€ of carry-over from previous years) as follows:



As in previous years, implementation of the budget of the EEAS continued to be a challenging exercise, particularly in relation to the delegations where costs are shared between the EEAS and contributions from the Commission.

The Commission contribution to the delegations administrative budget was spread over 33 different lines originating in both Heading IV and Heading V of the Commissions budget as well as the EDF.

The lack of equilibrium between the various budget sources created serious difficulties to implement the budget, particularly in relation to shared costs in the delegations such as rent of buildings and security services which relate to both EEAS and Commission staff.

This situation will be partially resolved in 2015 with the transfer to the EEAS budget of the Commission's appropriations in respect of delegations common costs, with the exception of the share financed by the EDF. The EEAS would like to complete this administrative simplification by the incorporation in the EEAS budget also of the EDF share of delegations common costs.

The execution of the budget for 2014 included the retro-active salary adjustment for 2011/2012 which was finally decided in early 2014. The payment of this amount without an amending budget was possible thanks largely to the anticipation in 2013 of expenditure for 2014 and by careful management throughout the year.

As in 2013, maximum efforts were also made to maximise execution by anticipating as far as possible expenditure which would otherwise be paid in 2015. This was possible

thanks to the measures taken in 2013 to provide margins which exceeded the anticipated needs in relation to retro-active salary payments in 2014. These measures were necessary in 2014 to cover anticipated shortages in 2015 as a result of the fall in the value of the Euro against other major currencies, the budget for 2015 having been based on average parities during 2013.

At times availability of appropriations on certain lines was inadequate to deal with the actual expenditure on those lines and this necessitated transfers either from Title to Title, Chapter to Chapter or from Article to Article and also within articles. The budget authority was informed of intended transfers on 2 occasions in accordance with Article 22 of the Financial Regulation. In absolute terms, the value of all transfers made within the EEAS administrative budget amounted to 12,8 M€. Some carry overs were made in accordance with Article 13(2)(a) of the Financial Regulation after the Budget Authority had been informed (1,65M€ for the purchase of a residence in Albania and 2,3 M€ related to secure communications).

Some difficulties in execution were also encountered with the Commission's contribution to the administrative costs of the delegations on ex-BA lines. In particular it was necessary to reinforce the ex-BA budget line 21.010401 (2,58M€). This reinforcement was funded by internal transfers from the lines 21.010402 (2,52M€), 21.010403 (0,03M€) and 21.010404 (0,03M€).

No difficulties were encountered with the execution of the Commission's contribution under Heading V. On the contrary, thanks to the anticipation of expenditure in 2013 it was possible, at the request of DG BUDG due to an emergency situation connected with the evacuation of staff from certain buildings in Luxembourg, to return 4,49M€ to the Commission. In addition, some internal transfers for a value of 395.000€ were made within the Commissions Heading V with a view to maximising overall execution.

The final budget for EEAS HQ, after transfers, but excluding assigned revenues, amounted to **214,5 M€**. The execution in commitments at 31/12/2014 amounted to **210,8 M€ or 98,3%** and in payments to **188,5 M€ or 88%**.

The final EEAS budget for the delegations, after transfers, but excluding assigned revenues, was **304,1M€**. The execution commitments at 31/12/2014 was **301,9 M€ or 99,3 %** and in payments to **274,9 M€ or 90,4%**.

Overall, the EEAS budget for 2014 of **518,6 M€** has been executed at 31/12/2014 to **98,9 % in commitments and 89,4% in payments. The rate of execution in payments will increase with payments made in 2015 on commitments carried over. In addition, carry-overs of appropriations amounting to 3,967 M€ were made under Article 13(2)(a) of the Financial Regulation for commitment in 2015. If fully committed in 2015 this would bring the rate of execution in commitments to 99,6%.**

During 2014, assigned revenues carried over from 2013 of 5,6M€ were also available on EEAS budget lines. At 31/12/2014 commitments of 5,54M€ (99%) had been made and payments amounted to 4,66 M€ (83%). The rate of execution in payments will increase with payments made in 2015 on commitments carried over.

Furthermore, assigned revenues received during 2014 generated an additional 6,7 M€ in appropriations on EEAS budget lines. Of this, just 47.000€ (1%) was committed and 46.000€ paid in 2014. The remainder of 6,6 M€ will be carried over to 2015 to be used in priority in accordance with the provisions of the Financial Regulation.

As far as the EEAS budget for 2013 is concerned, payments on commitments carried over to 2014 amounted to 43,5 M€. This brought total expenditure on the **2013 budget to 491,4 M€ or 96%**. This rate of execution was influenced by the uncertainty regarding the possible payment of salary arrears back-dated to 2011/2012 which did not finally happen in 2013.

The budget of the delegations was supplemented by a Commission contribution intended to finance the costs of Commission staff in delegations. The total contribution received in respect of 2014, excluding EDF, was **207,2 M€**. **At 31/12/2014 execution in commitments on Heading V and ex-BA lines was 204,7 M€ (98,8%) and in payments 174,0 M€ (84%).**

A contribution of 56,0 M€ was also received from the EDF and a further 7,8 M€ was released from unused commitments carried over from previous years providing a total net budget of **63,8 M€** (excluding assigned revenues of the financial year). **At 31/12/2014 execution in commitments was 59,6 M€ (93,4%) and in payments 51,9 M€ (81,3%).** EDF credits which have not been committed are carried over to the following year as assigned revenue and there is no loss of appropriations.

The rate of execution in payments for the Commission/EDF contribution will increase with payments made in 2015 on commitments carried over.

During 2014, assigned revenues carried over from 2013 of **1,9 M€** were also available on Commission budget lines (Heading V and ex-BA lines). At 31/12/2014, **commitments of 1,8 M€ (95%)** had been made and **payments** amounted to **1,78 M€ (92%)**. The rate of execution in payments may increase marginally with payments made in 2015 on commitments carried over.

Assigned revenues received during 2014 on Commission budget lines (Heading V, ex-BA lines) generated an additional 3,0 M€ of which 1,1 M€ was committed in 2014. The balance of 1,9 M€ will be carried over to 2015 to be used in priority in accordance with the provisions of the Financial Regulation.

Un-committed EDF appropriations of 5,5 M€ were also carried over to 2015 (includes 0,3 M€ of normal assigned revenues).

As far as the Commission contribution for 2013 is concerned, additional payments on Heading V and ex-BA commitments carried over to 2014 amounted to 27,1 M€. This brought total expenditure on the 2013 contribution (excluding EDF) to **200,5 M€ or 95%**. Further payments of 6,8 M€ were made on EDF commitments carried over from 2013, bringing the execution rate for the 2013 EDF contribution to **98%**.

In total the EEAS has – during year 2014 – implemented a budget (originating from the EEAS and from the Commission) in **commitment appropriations of 808,0 M€** with an implementation rate of **97,1%**

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2014 (in Mio €)					
Chapter			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	11	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	119,86	119,82	99,97 %
	12	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	19,55	18,94	96,87 %
	13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	2,54	2,46	96,78 %
	14	MISSIONS	7,97	7,79	97,84 %
	15	MEASURES TO ASSIST STAFF	1,90	1,76	92,24 %
Total Title 1			151,82	150,77	99,31%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	20	BUILDINGS AND ASSOCIATED COSTS	31,32	29,85	95,28 %
	21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	29,07	25,75	88,58 %
	22	OTHER OPERATING EXPENDITURE	6,53	6,14	93,99 %
Total Title 2			66,92	61,73	92,25%
Title 3 DELEGATIONS					
3	30	DELEGATIONS	589,28	571,94	97,06 %
Total Title 3			589,28	571,94	97,06%
Total DG EEAS			808,02	784,44	97,08 %

and in **payment appropriations of 896,6 M€** with an implementation rate of **86,24%**.

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2014 (in Mio €)					
Chapter			Payment appropriation authorised	Payments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	11	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	119,86	119,62	99,80 %
	12	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	19,72	18,80	95,33 %
	13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	3,25	2,38	73,25 %
	14	MISSIONS	9,95	8,00	80,39 %
	15	MEASURES TO ASSIST STAFF	2,41	1,63	67,69 %
Total Title 1			155,20	150,44	96,93%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	20	BUILDINGS AND ASSOCIATED COSTS	34,32	29,57	86,16 %
	21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	42,29	22,08	52,22 %
	22	OTHER OPERATING EXPENDITURE	8,04	5,39	67,00 %
Total Title 2			84,65	57,04	67,39%
Title 3 DELEGATIONS					
3	30	DELEGATIONS	656,74	565,76	86,15 %
Total Title 3			656,74	565,76	86,15%
Title X					
X	X1		0	0	0,00 %
Total Title X			0	0	0,00%
Total DG EEAS			896,59	773,24	86,24 %

2.2 Issues for the implementation of the Budget of the EEAS

Complexity in budget sources

The number of budget lines used to finance the operations related to Commission staff in the delegations (33 different lines originating in both Heading IV and Heading V of the Commission, plus the EDF Funds) and the necessity to finance considerable parts of the administrative expenditure using envelopes (a composition of several budget lines) increases the complexity of budget management.

Lack of equilibrium

In addition, as the administrative budget emanates from different sections of the EU budget, the budget available on the various budget lines to finance shared common costs is often not in equilibrium and leads to difficulties in execution. This situation will be partially resolved in 2015 with the transfer to the EEAS budget of the Commission's appropriations in respect of delegations common costs, with the exception of the share financed by the EDF. The EEAS would like to complete this administrative simplification by the incorporation in the EEAS budget also of the EDF share of delegations common costs.

Exposure to exchange rate fluctuations and local inflation

The EEAS as an organisation operating in more than 140 Countries of the world and is highly exposed to the fluctuation of the exchange rate between currencies. Moreover the limited increase in budgetary resources, especially in recent years, linked to factors outside the control of the EEAS, such as variations in the value of the Euro and large increases in infrastructure costs due to market conditions, makes budget, management and planning for the delegations extremely difficult.

Exposure to international crisis and security situation

Finally, managing a network of 139 delegations often exposes the Institution to crisis situations (Libya, Syria, Yemen, Ukraine, etc...) which have heavy budgetary implications in terms of security and evacuation costs, which are difficult to foresee and quantify when the annual budget is being prepared.

2.3 Preparation for Budget 2015

The EEAS is responsible for the preparation and presentation to the Budget Authority of its budget as an independent institution.

For year 2014 the EEAS presented a draft budget for 531,3 M€, representing an increase of 2,4% compared to the budget of 2014 in order to cope with the existing legal obligations and urgent needs. The budget proposal was deemed consistent with the needs of the Institution and a **budget of 531,3 M€**, representing a 2,4% increase was finally approved by the Budget Authority.

Furthermore, the Budgetary Authority also agreed on the long sought after transfer of financial resources to the EEAS in order to be able to finance all the common costs of the

delegation's network from within its own budget. In effect, the Commission contribution to the delegations administrative budget (spread over 33 different lines originating in both Heading IV and Heading V of the Commissions budget as well as the EDF) has been used, up until year 2014 to finance, on a prorata basis, the common shared costs (rents, security, utilities etc..) of the delegations. This multiple source of financing, coupled with the lack of equilibrium between the various budget sources, has always created serious difficulties to implement the budget.

This situation has finally been partially resolved in 2015 with the transfer (budget neutral for the Union) to the EEAS of **71,5 M€** from the Commission's appropriations in respect of delegations common costs.

Unfortunately this transfer - aiming to concentrate in the EEAS budget the appropriation to finance all the common shared costs of the delegations - does not cover the share financed by the EDF.

Finally the Budget at the disposal of the EEAS for 2015 is **602,8 M€**.

2.4 The accounting function and information

The EEAS, as a separate institution, is responsible for the preparation of its own accounts which are subject to the discharge procedure. It is worth noting in this respect that the EEAS has not been granted, at the time of its creation, the resources to deal with the tasks of the accountant (treasury management, preparation of general accounts, etc..) and therefore, to benefit from economies of scale and the experience and resources already existing with the Commission, the Accountant of the Commission was also nominated as Accountant of the EEAS. The majority of the accounting functions of the EEAS are *de facto* implemented by the services of the Accountant (DG BUDG).

The accounts for the EEAS have therefore been produced in close co-operation between the Finance & Corporate Support function of the EEAS and the Accounting Officer's (DG BUDG.C) services.

Again in 2014 efforts were maintained to control the balance and number of outstanding open entries on the suspense accounts, used in particular by the delegations.

It is worth underlining that during year 2014 the actions foreseen by the Review of the management of suspense accounts done by the IAC services of the EEAS were completely implemented.

The new procedure for a monthly automatic clearing of the open HB entries introduced in late 2013 has been put in place throughout the financial year improving the efficiency for clearance of entries in these accounts.

In addition, during year 2014 the EEAS strengthened its accounting capacity as a result of the decision to transfer the clearing process from DG BUDG to EEAS MDR A1. In effect, as of 1/11/2014 the clearing of several delegations' suspense accounts in the

accounting system (SAP) has been assumed by the EEAS. This brought new requirements in terms of internal organisation and also collaboration with the delegations. Thanks to efforts deployed, in coordination with the delegations for the clearance of the HB accounts, it was possible to reduce significantly the number of outstanding entries at 31/12/2014 to **40.398 open transactions** which represents an improvement of **32,5%** compared to the situation at 31/12/2013. In addition, the number of "overdue" items now stands at **7.094** or **16,1%** less than at 31/12/2013.

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

On 27/02/2015, the Accounting Officer of the European External Action Service signed the provisional annual accounts of the EEAS for the 2014 financial year (note Ares(20154) 853375 of 27/02/2015). The provisional accounts were transmitted to Court of Auditors in application of Art.147 of the Financial Regulation.

The Accounting Officer of the European External Action Service in his risk assessment of the 2014 EEAS financial statements concluded that the risk of material misstatements as a result of fraud has been reasonably mitigated.

2.5 Financial Workflows in application during year 2014

The EEAS, represented by the High Representative for Foreign Affairs and Security Policy, performs the duties of authorising officer in accordance with Article 65(1) of the Financial Regulation. The powers of authorisation have been delegated, in accordance with the Decision on the Internal Rules on the implementation of the Budget, to the Chief Operating Officer who in turn has the possibility to sub-delegate those powers to Managing Directors, Directors, Heads of Delegation and Heads of Division. In practical terms the budget is implemented at an operational level by the Heads of Division in Headquarters and by the Heads of Delegations throughout the delegation network.

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

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

EEAS MDR.A2 and is used for payments in particular for payments related to public procurement to third parties.

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

The financial circuits used by the EEAS in the **delegations** during 2014 were:

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

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

In delegations, where a large proportion of the personnel are Commission staff members, the role of initiating agent (both financial and operational) is often performed by members of the Commission staff working in the administrative sections of the delegations. The roles of financial and operational verification are restricted to EEAS staff members. The function of sub-delegated authorising officer is performed by the Head of Delegation who is an EEAS staff member or by another EEAS member of staff in the category AD.

As a large number of delegations only have two EEAS staff members of the AD category (including the Head of Delegation) ensuring business continuity during absences for professional purposes, holidays or illness of the Head of Delegations can be problematic. The EEAS endeavours to overcome this problem, which did not exist when Commission staff members could also be involved at all levels of the financial workflows, by anticipating as much as possible transactions prior to absences and by a system of remote authorisation by the sub-delegated authorising officer.

During years 2012/2013, DG BUDG performed an audit intended to evaluate the EEAS' financial system in conformity of Art.68(1)(e) of the FR which foresees for a validation process by the Accounting Officer of the financial system of the Institution.

The final results of the report (Ares(2014) 333426 – 11/02/2014) concluded that, apart some specific issues that will be tackled by the EEAS via an action plan, nothing has come to the attention of DG BUDG to indicate that the financial management system of the EEAS did not meet the validation criteria laid down by the Accounting Officer.

A number of issues (9 in total) were identified to be followed up in an action plan which was immediately put in place by the EEAS. During the year 2014, DG BUDG performed

a follow up of the 9 open recommendations and the results (note Ares (2015) 338279 – 28/01/2015) permitted to consider as closed 5 of the 9 recommendations. Further progress will be assessed by DG BUDG in the foreseen follow up during 2015.

It is important to underline with respect to the open recommendations, one recommendation dealing with the widespread use of provisional (global) commitments in delegations instead of one budget commitment per contract would, if fully implemented, have a negative effect on the budget management of the delegations by hugely increasing the number of budgetary commitments (about 3.500 currently), to be managed by the delegations. We conservatively estimate that the number commitments could quadruple. Having analysed the impact for budget management and the increase in workload for the administration sections of the delegations, the EEAS has decided to continue apply the current system of provisional commitments and seek an amendment of the Financial Regulation to recognise the particular situation of the delegations.

During 2014 DG BUDG launched a second audit, which is currently ongoing, intended to evaluate some of the EAAS' IT financial systems which were not evaluated during the previous audit.

This audit is particularly intended to cover the following systems; ABD (local IT system for budget management), Immogest (IT system for the management of immovable in delegations) and Pay4SNE (IT system for the calculation of salaries for the Detached National Experts) and in general the EEAS security policy and protection of personal data in the local IT systems.

2.5 Personnel allowed to intervene in the EEAS financial workflow

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

The only exception authorized, in agreement with the responsible services of the Commission, is the case of the local staff of the administrative sections in the delegations financed by the Commission. This staff continues to execute their previous activities in the administrative section and may access ABAC, but only at the level of initiating agent.

Apart from this exception, the staff of the European Commission in the delegations is no longer able to intervene in the financial workflow (ABAC) of the administrative expenses of the delegations.

The EEAS, since its creation, has advocated a more flexible approach on the question of the agents authorized to intervene in the financial workflows of the EU-Institutions in delegations, in order to ensure the business continuity and maximize the efficient use of the human resources available in delegations.

2.6 Payments for the administration in delegations

Each delegation receives and implements its own budget intended to cover the administrative operations of the delegation and of the staff of the EEAS and Commission posted in the relevant delegation.

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

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

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

The rules for use of and selection of the central or local payment method have been formalized in an instruction given by the EEAS, in agreement with the Accounting Officer services, and are in application since the deployment of the ABAC accounting system to the delegations (since 2007).

For their local operations, the delegations very often execute payments in currencies other than the Euro. This exposes the EEAS to the risk of exchange rate fluctuations.

2.7 Functioning of the Imprest of accounts of the EEAS

In accordance with the Internal Rules of implementation of the Budget 2014 (both of the EEAS and of the Commission) for reasons of continuity of service, the staff of the Commission may exercise the function of imprest account substitute and may be mentioned in the bank signature cards (group 1, group 2). Under the same conditions the staff of the EEAS may exercise the functions of imprest account for the European Commission.

This rule has also been formally adopted in Art.73 of the Commission Regulation on the Rules of Application (RAP) of the Financial Regulation (FR).

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

A clarification of the role and responsibility of the counter-signing officers for the imprest of accounts has been formalised in the Internal Rules of implementation of the Budget of the EEAS (Art.26) and of the Commission (Art.33).

2.8 Some figures about the EEAS volume of payments

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

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

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

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

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

Payment system in the EEAS:

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

The statistics on the volume of payments by the EEAS (Headquarters and EU Delegations) in 2014 show a global figure of **275.641** payments executed in that year, composed as follows:

Central ABAC Payments	37.132
Local ABAC Payments	141.318
Imprest ABAC Payments	97.191

Annex 1

Network of 139 EU Delegations / Representation Offices

103 EU Delegations

1. AFGHANISTAN
2. ALBANIA
3. ALGERIA
4. ANGOLA
5. ARGENTINA
6. ARMENIA
7. AZERBAIJAN
8. BANGLADESH
9. BELARUS
10. BENIN
11. BOLIVIA
12. BOSNIA AND HERZEGOVINA
13. BOTSWANA
14. BRAZIL
15. BURKINA FASO
16. BURMA/MYANMAR
17. BURUNDI
18. CAMBODJA
19. CAMEROON
20. CANADA
21. CAPE VERDE
22. CENTRAL AFRICAN REPUBLIC
23. CHAD
24. CHILE
25. CONGO REP.
26. CONGO REP. DEM.
27. COSTA RICA
28. CUBA
29. DJIBOUTI
30. DOMINICAN REPUBLIC
31. EGYPT
32. EL SALVADOR
33. ERITREA
34. ETHIOPIA
35. FYROM
36. GEORGIA
37. GHANA
38. GUATEMALA
39. GUINEA
40. GUINEA-BISSAU
41. HAITI
42. HONDURAS
43. ICELAND
44. IRAQ
45. ISRAEL

46. IVORY COAST
47. JAPAN
48. JORDAN
49. KENYA
50. KOREA
51. KYRGYZSTAN
52. LEBANON
53. LESOTHO
54. LIBERIA
55. LIBYA
56. MADAGASCAR
57. MALAWI
58. MALAYSIA
59. MALI
60. MAURITANIA
61. MEXICO
62. MOLDOVA
63. MONTENEGRO
64. MOROCCO
65. MOZAMBIQUE
66. NAMIBIA
67. NEPAL
68. NIGER
69. NIGERIA
70. NORWAY
71. PAKISTAN
72. PAPUA NEW GUINEA
73. PARAGUAY
74. PERU
75. PHILIPPINES
76. RUSSIA
77. RWANDA
78. SERBIA
79. SIERRA LEONE
80. SINGAPORE
81. SOMALIA (BASED IN KENYA)
82. SOUTH AFRICA
83. SOUTH SUDAN
84. SUDAN
85. SYRIA
86. SWAZILAND
87. TAJIKISTAN
88. TANZANIA
89. TIMOR-LESTE
90. TOGO
91. TUNESIA
92. TURKEY
93. UGANDA
94. UKRAINE
95. UNITED ARAB EMIRATES
96. UNITED STATES OF AMERICA
97. URUGUAY
98. UZBEKISTAN

- 99. VENEZUELA
- 100. VIETNAM
- 101. YEMEN
- 102. ZAMBIA
- 103. ZIMBABWE

12 Regional Delegations (without dependant regionalised Delegation)

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

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

7 Regional Delegations (with dependant regionalised Delegations)

Dependent Regionalised Delegation:

- | | | |
|----|-----------------|------------------------------|
| 1. | AUSTRALIA | NEW ZEALAND |
| 2. | COLOMBIA | ECUADOR |
| 3. | GUYANA | SURINAM, TRINIDAD AND TOBAGO |
| 4. | NICARAGUA | OFFICE PANAMA |
| 5. | SOLOMAN ISLANDS | VANUATU |
| 6. | SENEGAL | GAMBIA |
| 7. | THAILAND | LAOS |

5 Regionalised Delegations (Chargé d'affaires)

Under the authority of the Regional Delegations to:

- | | | |
|----|---------------------|-----------|
| 1. | ECUADOR | COLOMBIA |
| 2. | GAMBIA | SENEGAL |
| 3. | LAOS | THAILAND |
| 4. | NEW ZEALAND | AUSTRALIA |
| 5. | TRINIDAD AND TOBAGO | GUYANA |

4 Representation Offices

- | | | |
|----|--------------------|------------------------------------|
| 1. | CHINA (HONG KONG) | OFFICE OF THE EUROPEAN UNION |
| 2. | WEST BANK AND GAZA | OFFICE OF THE EU REPRESENTATIVE |
| 3. | KOSOVO | EUROPEAN UNION OFFICE IN KOSOVO |
| 4. | TAIWAN | EUROPEAN ECONOMIC AND TRADE OFFICE |

8 multilateral Delegations to International Organisations

- 1 ADDIS ABABA (AFRICAN UNION)
- 2 GENEVA (UN)
- 3 GENEVA (WTO)
- 4 NEW YORK (UN)
- 5 PARIS (OECD/UNESCO)
- 6 ROME (FAO - HOLY SEE - ORDRE DE MALTE)
- 7 STRASBOURG (COE)
- 8 VIENNA (UN/ IAEA/OECD)

34 Accreditations (ambassadeur non résident) - Depending on the Delegation:

- 1 ANTIGUA AND BARBUDA (BARBADOS)
- 2 BAHAMAS (JAMAICA)
- 3 BAHRAIN (SAUDI ARABIA)
- 4 BELIZE (JAMAICA)
- 5 BHUTAN (INDIA)
- 6 BRUNEI (INDONESIA)
- 7 COMOROS (MAURITIUS)
- 8 COOK ISLAND* (FIJI)
- 9 DOMINICA (BARBADOS)
- 10 GRENADA (BARBADOS)
- 11 EQUATORIAL GUINEA (GABON)
- 12 MARSHALL ISLAND (FIJI)
- 13 KIRIBATI (EX-TECHNICAL OFFICE) (FIJI)
- 14 KUWAIT (SAUDI ARABIA)
- 15 LIECHTENSTEIN (SWITZERLAND)
- 16 MALDIVES (SRI LANKA)
- 17 MICRONESIA (TECHNICAL OFFICE) (FIJI)
- 18 MONGOLIA (TECHNICAL OFFICE) (CHINA)
- 19 NAURU (FIJI)
- 20 NEW CALEDONIA (FIJI)
- 21 NIUE* (FIJI)
- 22 OMAN (SAUDI ARABIA)
- 23 PALAU (FIJI)
- 24 PANAMA (TECHNICAL OFFICE) (NICARAGUA)
- 25 QATAR (SAUDI ARABIA)
- 26 ST KITTS AND NEVIS (BARBADOS)
- 27 ST LUCIA (BARBADOS)
- 28 HOLY SEE** (ROMA)
- 29 ST VINCENT AND THE GRENADINES (BARBADOS)
- 30 SAMOA (TECHNICAL OFFICE) (FIJI)
- 31 SAO TOME AND PRINCIPE (GABON)
- 32 SEYCHELLES (MAURITIUS)
- 33 TONGA (FIJI)
- 34 TURKMENISTAN (KAZAKHSTAN)
- 35 TUVALU (FIJI)

* NOT MEMBER OF THE UN

** OBSERVER TO THE UN

129 ACCREDITATIONS VIA BILATERAL DELEGATIONS + 35 ACCREDITATIONS OF NON-RESIDENTS = 164 ACCREDITATIONS

Annex 2

Financial year 2014 – Summary of Budget Implementation

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2014 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	11	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	119,86	119,82	99,97 %
	12	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	19,55	18,94	96,87 %
	13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	2,54	2,46	96,78 %
	14	MISSIONS	7,97	7,79	97,84 %
	15	MEASURES TO ASSIST STAFF	1,90	1,76	92,24 %
Total Title 1			151,82	150,77	99,31%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	20	BUILDINGS AND ASSOCIATED COSTS	31,32	29,85	95,28 %
	21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	29,07	25,75	88,58 %
	22	OTHER OPERATING EXPENDITURE	6,53	6,14	93,99 %
Total Title 2			66,92	61,73	92,25%
Title 3 DELEGATIONS					
3	30	DELEGATIONS	589,28	571,94	97,06 %
Total Title 3			589,28	571,94	97,06%
Total DG EEAS			808,02	784,44	97,08 %

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

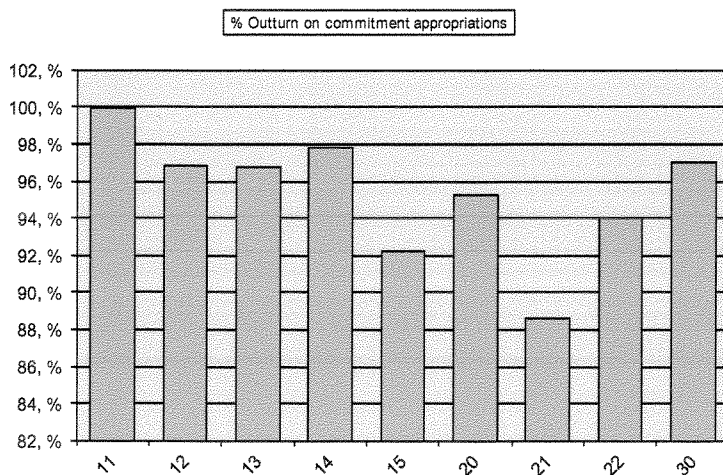


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2014 (in Mio €)					
Chapter			Payment appropriations authorised	Payments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	11	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	119,86	119,62	99,80 %
	12	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	19,72	18,80	95,33 %
	13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	3,25	2,38	73,25 %
	14	MISSIONS	9,95	8,00	80,39 %
	15	MEASURES TO ASSIST STAFF	2,41	1,63	67,69 %
Total Title 1			155,20	150,44	96,93%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	20	BUILDINGS AND ASSOCIATED COSTS	34,32	29,57	86,16 %
	21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	42,29	22,08	52,22 %
	22	OTHER OPERATING EXPENDITURE	8,04	5,39	67,00 %
Total Title 2			84,65	57,04	67,39%
Title 3 DELEGATIONS					
3	30	DELEGATIONS	656,74	565,76	86,15 %
Total Title 3			656,74	565,76	86,15%
Title X					
X	X1		0	0	0,00 %
Total Title X			0	0	0,00%
Total DG EEAS			896,59	773,24	86,24 %

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

% Outturn on commitment appropriations

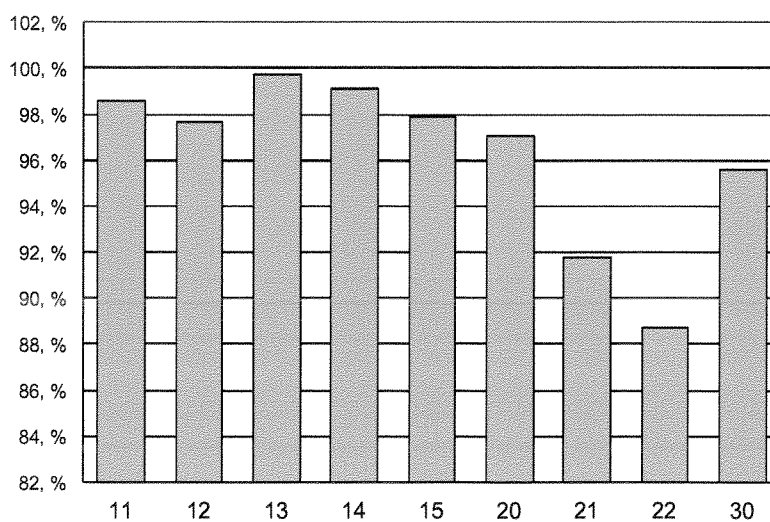
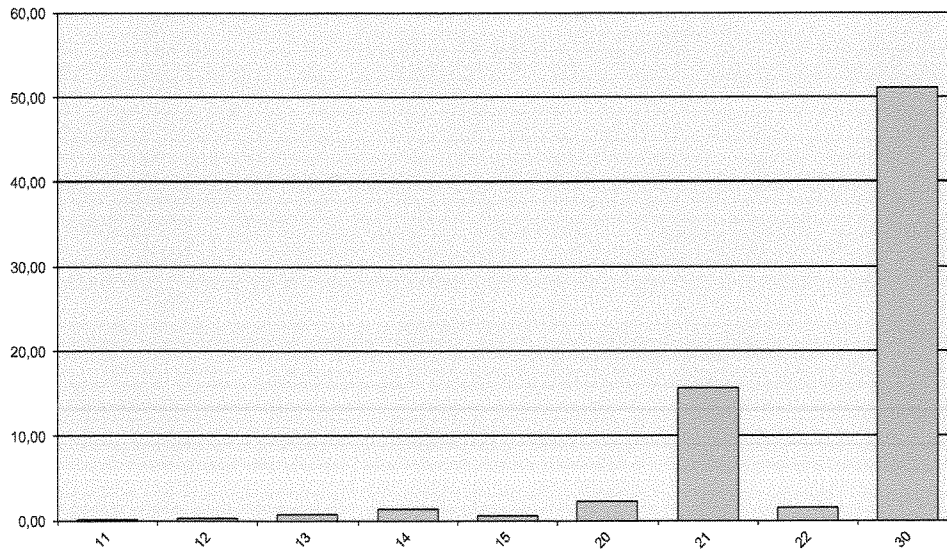


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2014 (in Mio €)									
Chapter			2014 Commitments to be settled				Commitments to be settled from financial years previous to 2014	Total of commitments to be settled at end of financial year 2014 (incl. corrections)	Total of commitments to be settled at end of financial year 2015 (incl. corrections)
			Commitments 2014	Payments 2014	RAL 2014	% to be settled			
			1	2	3=12	4=12/1	5	6=3+5	7
Title 1 : STAFF AT HEADQUARTERS									
1	11	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	119,62	119,62	0,00	0,00 %	0,00	0,00	0,00
	12	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	18,94	18,66	0,28	1,49 %	0,00	0,28	0,17
	13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	2,46	1,73	0,72	29,41 %	0,00	0,72	0,71
	14	MISSIONS	7,79	6,44	1,35	17,36 %	0,00	1,35	1,98
	15	MEASURES TO ASSIST STAFF	1,76	1,28	0,49	28,07 %	0,00	0,49	0,51
Total Title 1			150,5694161	147,72	2,85	1,89%	0	2,85	3,38
Title 2 : BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS									
2	20	BUILDINGS AND ASSOCIATED COSTS	29,85	27,55	2,30	7,70 %	0,00	2,30	3,00
	21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	25,75	10,17	15,58	60,52 %	0,00	15,58	13,22
	22	OTHER OPERATING EXPENDITURE	5,64	4,21	1,43	25,40 %	0,00	1,43	1,87
Total Title 2			61,23	41,92	19,31	31,54%	0	19,31	18,09
Title 3 : DELEGATIONS									
3	30	DELEGATIONS	470,12	419,07	51,05	10,86 %	0,00	51,05	56,17
Total Title 3			470,12	419,07	51,05	10,86%	0	51,05	56,17
Total DG EEAS			681,92	608,71	73,21	10,74 %	0	73,21	77,63

"Breakdown of Commitments remaining to be settled (in Mio EUR)"



IMPLEMENTATION OF EEAS BUDGET EXPENDITURE – SECTION X

BREAKDOWN & CHANGES IN COMMITMENT & PAYMENT APPROPRIATIONS BY BUDGET ITEM

Policy area 1: STAFF at headquarters

EUR '000															
Budget Item	COMMITMENT APPROPRIATIONS							PAYMENT APPROPRIATIONS							
	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPR. AUTHORISED	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPR. AUTHORISED	
	Appropriations Voted	Modifications	Final budget approp.	Ear-marked Revenue	Appropriations Carried	Total		Appropriations Voted	Modifications	Final budget approp.	Ear-marked Revenue	Appropriations Carried	Total		
1	2	3=1+2	4	5	6	7=3+6	8	9	10=8+9	11	12	13=11+12	14=10+13		
Chapter 11 : REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF															
1100	Basic salaries	90 740	686	91 426	25	-	25	91 452	90 740	686	91 426	25	-	25	91 452
1101	Entitlements under the Staff Regulations related to the post held	802	(300)	502	-	-	-	502	802	(300)	502	-	-	-	502
1102	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	23 869	365	24 234	-	-	-	24 234	23 869	365	24 234	-	-	-	24 234
1103	Social security cover	4 661	(1 000)	3 661	13	-	13	3 674	4 661	(1 000)	3 661	13	-	13	3 674
1104	Salary weightings and adjustments	-	-	-	0	-	0	0	-	-	-	0	-	0	0
Total Chapter 11		120 072	(249)	119 823	39	-	39	119 862	120 072	(249)	119 823	39	-	39	119 862
Chapter 12 : REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF															
1200	Contract staff	7 086	(105)	6 981	378	-	378	7 359	7 086	(105)	6 981	378	-	378	7 359
1201	Non military seconded national experts	3 469	200	3 669	366	-	366	4 035	3 469	200	3 669	366	61	427	4 096
1202	Traineeships	363	-	363	-	-	-	363	363	-	363	-	-	-	363
1204	Agency staff and special advisers	103	105	208	-	-	-	208	103	105	208	-	36	36	244
1205	Military seconded national expert	7 075	500	7 575	13	-	13	7 588	7 075	500	7 575	13	73	86	7 661
Total Chapter 12		18 096	700	18 796	757	-	757	19 553	18 096	700	18 796	757	170	927	19 723
Chapter 13 : OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT															
1300	Recruitment	100	-	100	-	-	-	100	100	-	100	-	76	76	176
1301	Training	1 017	-	1 017	12	-	12	1 029	1 017	-	1 017	12	481	492	1 509
1302	Entitlements under the Staff Regulations related to entering the service and transfer within the service	1 260	150	1 410	0	-	0	1 410	1 260	150	1 410	0	156	156	1 566
Total Chapter 13		2 377	150	2 527	12	-	12	2 539	2 377	150	2 527	12	713	725	3 252

Budget item	COMMITMENT APPROPRIATIONS							PAYMENT APPROPRIATIONS						
	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPR. AUTHORISED	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPR. AUTHORISED
	Appropriations Voted	Modifications	Final budget appropri.	Ear-marked Revenue	Appropriations Carried	Total		Appropriations Voted	Modifications	Final budget appropri.	Ear-marked Revenue	Appropriations Carried	Total	
1	2	3=1+2	4	5	6	7=3+6	8	9	10=8+9	11	12	13=11+12	14=10+13	
Chapter 14 : MISSIONS														
1400 Missions	7 723	-	7 723	243	-	243	7 967	7 723	-	7 723	243	1 981	2 225	9 948
Total Chapter 14	7 723	-	7 723	243	-	243	7 967	7 723	-	7 723	243	1 981	2 225	9 948
Chapter 15 : MEASURES TO ASSIST STAFF														
1500 Social services and assistance to staff	199	-	199	48	-	48	247	199	-	199	48	138	186	385
1501 Medical service	450	140	590	5	-	5	595	450	140	590	5	215	220	810
1503 Crèches and childcare facilities	1 275	(350)	925	136	-	136	1 061	1 275	(350)	925	136	159	294	1 219
Total Chapter 15	1 924	(210)	1 714	189	-	189	1 903	1 924	(210)	1 714	189	512	700	2 414
TOTAL Policy area 1 CND	150 192	391	150 583	1 240	-	1 240	151 823	150 192	391	150 583	1 240	3 376	4 616	155 199
TOTAL Policy area 1 CD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Policy area 1	150 192	391	150 583	1 240	-	1 240	151 823	150 192	391	150 583	1 240	3 376	4 616	155 199

Policy area 2: BUILDINGS, EQUIPMENT and OPERATING EXPENDITURE - HEADQUARTERS

EUR '000

Budget Item	COMMITMENT APPROPRIATIONS							PAYMENT APPROPRIATIONS							
	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPRIATIONS AUTHORIZED	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPRIATIONS AUTHORIZED	
	Appropriations Voted	Modifications	Final budget approp.	Ear-marked Revenue	Appropriations Carried	Total		Appropriations Voted	Modifications	Final budget approp.	Ear-marked Revenue	Appropriations Carried	Total		
1	2	3=1+2	4	5	6	7=3+6	8	9	10=8+9	11	12	13=11+12	14=10+13		
Chapter 20 : BUILDINGS AND ASSOCIATED COSTS															
2000	Rent and annual lease payments	18 182	32	18 214	1 581	-	1 581	19 795	18 182	32	18 214	1 581	46	1 628	19 842
2001	Acquisition of immovable property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2002	Fitting-out and security work	200	(32)	168	-	-	-	168	200	(32)	168	-	410	410	578
2010	Cleaning and maintenance	3 999	(101)	3 898	13	-	13	3 911	3 999	(101)	3 898	13	1 425	1 438	5 336
2011	Water, gas, electricity and heating	1 318	(200)	1 118	327	-	327	1 445	1 318	(200)	1 118	327	324	651	1 769
2012	Building security and surveillance	5 928	(181)	5 747	0	-	0	5 747	5 928	(181)	5 747	0	744	745	6 491
2013	Insurance	75	(34)	41	20	-	20	61	75	(34)	41	20	30	50	91
2014	Other expenditure relating to buildings	170	-	170	26	-	26	196	170	-	170	26	17	43	213
Total Chapter 20		29 872	(516)	29 355	1 969	-	1 969	31 324	29 872	(516)	29 355	1 969	2 997	4 966	34 321
Chapter 21 : COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE															
2100	Information and communication technology	12 837	355	13 192	289	-	289	13 481	12 837	355	13 192	289	9 330	9 618	22 810
2101	Secure information and communication technology	13 745	425	14 170	592	-	592	14 762	13 745	425	14 170	592	3 402	3 994	18 164
2110	Furniture	200	-	200	10	-	10	210	200	-	200	10	29	39	239
2120	Technical equipment and installations	150	234	384	-	-	-	384	150	234	384	-	244	244	628
2130	Transport	200	-	200	28	-	28	228	200	-	200	28	219	247	447
Total Chapter 21		27 132	1 014	28 146	919	-	919	29 065	27 132	1 014	28 146	919	13 223	14 142	42 288

EUR '000

Budget Item	COMMITMENT APPROPRIATIONS						PAYMENT APPROPRIATIONS								
	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPRIATIONS AUTHORIZED	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPRIATIONS AUTHORIZED	
	Appropriations Voted	Modifications	Final budget approp.	Ear-marked Revenue	Appropriations Carried	Total		Appropriations Voted	Modifications	Final budget approp.	Ear-marked Revenue	Appropriations Carried	Total		
1	2	3=1+2	4	5	6	7=3+6	8	9	10=8+9	11	12	13=11+12	14=10+13		
Chapter 22 : OTHER OPERATING EXPENDITURE															
2200	Organisation of meetings, conferences and congresses	485	250	735	0	-	0	735	485	250	735	0	181	181	916
2201	Experts' travel expenses	79	(29)	50	-	-	-	50	79	(29)	50	-	28	28	78
2210	Documentation and library expenditure	675	148	823	0	-	0	823	675	148	823	0	313	314	1 137
2211	Satellite imagery	495	-	495	-	-	-	495	495	-	495	-	-	-	495
2212	General publications	42	(16)	26	-	-	-	26	42	(16)	26	-	20	20	46
2213	Public information and public events	233	(45)	188	-	-	-	188	233	(45)	188	-	97	97	285
2220	Translation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2221	Interpretation	579	-	579	1	-	1	580	579	-	579	1	296	297	876
2230	Office supplies	823	-	823	40	-	40	863	823	-	823	40	257	297	1 120
2231	Postal charges	177	(20)	157	-	-	-	157	177	(20)	157	-	56	56	213
2232	Expenditure on studies, surveys and consultations	50	(20)	30	-	-	-	30	50	(20)	30	-	5	5	35
2233	Interinstitutional cooperation	1 846	250	2 096	47	-	47	2 143	1 846	250	2 096	47	196	243	2 339
2234	Removals	149	(23)	126	8	-	8	134	149	(23)	126	8	50	58	184
2235	Financial charges	20	(8)	12	1	-	1	13	20	(8)	12	1	1	2	14
2236	Legal expenses and costs, damages and compensation	43	22	65	-	-	-	65	43	22	65	-	12	12	76
2237	Other operating expenditure	10	(10)	-	-	-	-	-	10	(10)	-	-	-	-	-
2238	Preparatory action for the setting up an EU Mediation support Group (MSG) for the European External Action Service	-	230	230	-	-	-	230	-	230	230	-	-	-	230
2239	Pilot Project 'European Institute for Peace'	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Chapter 22		5 704	730	6 434	97	-	97	6 532	5 704	730	6 434	97	1 511	1 608	8 043
TOTAL Policy area 2 CND		62 708	998	63 706	2 985	-	2 985	66 691	62 708	998	63 706	2 985	17 731	20 716	84 422
TOTAL Policy area 2 CD		-	230	230	-	-	-	230	-	230	230	-	-	-	230
TOTAL Policy area 2		62 708	1 228	63 936	2 985	-	2 985	66 921	62 708	1 228	63 936	2 985	17 731	20 716	84 652

Policy area 3: DELEGATIONS

EUR '000

Budget item	COMMITMENT APPROPRIATIONS							PAYMENT APPROPRIATIONS							
	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPR. AUTHORISED	Budget Appropriations of the year			Additional appropriations			TOTAL APPROPR. AUTHORISED	
	Appropriations Voted	Modifications	Final budget approp.	Ear-marked Revenue	Appropriations Carried	Total		Appropriations Voted	Modifications	Final budget approp.	Ear-marked Revenue	Appropriations Carried	Total		
1	2	3=1+2	4	5	6	7=3+6	8	9	10=8+9	11	12	13=11+12	14=10+13		
Chapter 30 : DELEGATIONS															
3000	Remuneration and entitlements of statutory staff	103 418	2 500	105 918	76	-	76	105 994	103 418	2 500	105 918	76	-	76	105 994
3001	External staff and outside services	59 835	(3 260)	56 575	616	-	616	57 191	59 835	(3 260)	56 575	616	-	616	57 191
3002	Other expenditure related to staff	19 035	3 417	22 452	199	-	199	22 651	19 035	3 417	22 452	199	2 904	3 102	25 555
3003	Buildings and associated costs	103 062	(3 111)	99 951	5 610	-	5 610	105 561	103 062	(3 111)	99 951	5 610	14 389	19 999	119 950
3004	Other administrative expenditure	20 379	(1 165)	19 214	1 524	-	1 524	20 738	20 379	(1 165)	19 214	1 524	12 059	13 583	32 797
3005	Commission contribution for staff in delegations	-	-	-	277 141	-	277 141	277 141	-	-	-	283 999	31 259	315 258	315 258
Total Chapter 30		305 729	(1 619)	304 110	285 167	-	285 167	589 277	305 729	(1 619)	304 110	292 024	60 610	352 634	656 744
TOTAL Policy area 3 CND		305 729	(1 619)	304 110	285 167	-	285 167	589 277	305 729	(1 619)	304 110	292 024	60 610	352 634	656 744
TOTAL Policy area 3 CD		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Policy area 3		305 729	(1 619)	304 110	285 167	-	285 167	589 277	305 729	(1 619)	304 110	292 024	60 610	352 634	656 744
TOTAL NON-DIFFERENTIATED APPROPRIATIONS		518 628	(230)	518 398	289 392	-	289 392	807 790	518 628	(230)	518 398	296 249	81 717	377 966	896 365
TOTAL DIFFERENTIATED APPROPRIATIONS		-	230	230	-	-	-	230	-	230	230	-	-	-	230
TOTAL EEAS		518 628	-	518 628	289 392	-	289 392	808 020	518 628	-	518 628	296 249	81 717	377 966	896 595

IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY BUDGET ITEM

Policy area 1: STAFF - HEADQUARTERS

EUR '000

Budget item	Appropriations authorised	COMMITMENT APPROPRIATIONS						Carried over to 2014		Appropriations lapsing			Total	
		from the year approp.	carried over	Commitments made	Total	%	Earmarked revenue	by decision	from the year approp.	carried over	ear-marked revenue			
	1	2	3	Ear-marked Revenue	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
Chapter 11 : REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF														
1100	Basic salaries	91 452	91 426	-	0	91 426	99.97%	25	-	25	0	-	-	0
1101	Entitlements under the Staff Regulations related to the post held	502	494	-	-	494	98.40%	-	-	-	8	-	-	8
1102	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	24 234	24 234	-	-	24 234	100.00%	-	-	-	-	-	-	-
1103	Social security cover	3 674	3 661	-	9	3 669	99.88%	5	-	5	-	-	-	-
1104	Salary weightings and adjustments	0	-	-	0	0	100.00%	-	-	-	-	-	-	-
Total Chapter 11		119 862	119 814	-	9	119 823	99.97%	30	-	30	8	-	-	8
Chapter 12 : REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF														
1200	Contract staff	7 359	6 981	-	47	7 028	95.50%	331	-	331	0	-	-	0
1201	Non military seconded national experts	4 035	3 669	-	100	3 769	93.41%	266	-	266	-	-	-	-
1202	Traineeships	363	363	-	-	363	100.00%	-	-	-	-	-	-	-
1204	Agency staff and special advisers	208	206	-	-	206	99.17%	-	-	-	2	-	-	2
1205	Military seconded national expert	7 588	7 575	-	-	7 575	99.82%	13	-	13	-	-	-	-
Total Chapter 12		19 553	18 794	-	147	18 941	96.87%	610	-	610	2	-	-	2
Chapter 13 : OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT														
1300	Recruitment	100	70	-	-	70	70.00%	-	-	-	30	-	-	30
1301	Training	1 029	975	-	2	977	94.96%	10	-	10	42	-	-	42
1302	Entitlements under the Staff Regulations related to entering the service and transfer within the service	1 410	1 410	-	0	1 410	100.00%	-	-	-	-	-	-	-
Total Chapter 13		2 539	2 455	-	2	2 457	96.78%	10	-	10	72	-	-	72

Budget item	COMMITMENT APPROPRIATIONS												
	Appropriations authorised	From the year appropriated	Carried over	Commitments made		Carried over to 2014			Appropriations lapsing			Total	
				Earmarked Revenue	Total	%	Earmarked revenue	by decision	Total	from the year appropriated	carried over		earmarked revenue
1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
Chapter 14 : MISSIONS													
1400 Missions	7 967	7 723	-	71	7 794	97.84%	172	-	172	-	-	0	0
Total Chapter 14	7 967	7 723	-	71	7 794	97.84%	172	-	172	-	-	0	0
Chapter 15 : MEASURES TO ASSIST STAFF													
1500 Social services and assistance to staff	247	188	-	48	236	95.52%	-	-	-	11	-	-	11
1501 Medical service	595	590	-	5	595	100.00%	-	-	-	-	-	-	-
1503 Crèches and childcare facilities	1 061	924	-	-	924	87.13%	136	-	136	1	-	-	1
Total Chapter 15	1 903	1 702	-	53	1 755	92.24%	136	-	136	12	-	-	12
TOTAL Policy area 1 CND	151 823	150 488	-	282	150 770	99.31%	958	-	958	94	-	0	94
TOTAL Policy area 1 CD	-	-	-	-	-	0.00%	-	-	-	-	-	-	-
TOTAL Policy area 1	151 823	150 488	-	282	150 770	99.31%	958	-	958	94	-	0	94

Policy area 2: BUILDING, EQUIPMENT and OPERATING EXPENDITURE - HEADQUARTERS

EUR '000

Budget item	Appropriations authorised	COMMITMENT APPROPRIATIONS						Carried over to 2014		Appropriations lapsing			Total
		from the year approp.	carried over	Commitments made Ear-marked Revenue	Total	%	Earmarked revenue	by decision	Total	from the year approp.	carried over	ear-marked revenue	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Chapter 20 : BUILDINGS AND ASSOCIATED COSTS													
2000	Rent and annual lease payments	19 795	18 214	-	248	18 462	93.26%	1 334	-	1 334	-	-	-
2002	Fitting-out and security work	168	167	-	-	167	99.53%	-	-	-	1	-	1
2010	Cleaning and maintenance	3 911	3 898	-	8	3 906	99.87%	5	-	5	0	-	0
2011	Water, gas, electricity and heating	1 445	1 048	-	326	1 374	95.07%	1	-	1	70	-	70
2012	Building security and surveillance	5 747	5 747	-	-	5 747	100.00%	-	-	-	0	-	0
2013	Insurance	61	40	-	1	41	67.42%	19	-	19	1	-	1
2014	Other expenditure relating to buildings	196	150	-	-	150	76.23%	26	-	26	20	-	21
Total Chapter 20		31 324	29 263	-	584	29 846	95.28%	1 385	-	1 385	93	-	93
Chapter 21 : COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE													
2100	Information and communication technology	13 481	13 117	-	180	13 297	98.64%	109	-	109	75	-	75
2101	Secure information and communication technology	14 762	11 571	-	519	12 090	81.90%	73	2 318	2 392	280	-	280
2110	Furniture	210	154	-	10	164	78.20%	0	-	0	46	-	46
2120	Technical equipment and installations	384	84	-	-	84	21.87%	-	-	-	300	-	300
2130	Transport	228	104	-	7	112	48.94%	21	-	21	96	-	96
Total Chapter 21		29 065	25 031	-	716	25 747	88.58%	203	2 318	2 522	797	-	797

Budget item	COMMITMENT APPROPRIATIONS													
	Appropriations authorised	Commitments made				Carried over to 2014			Appropriations lapsing			Total		
	1	from the year appropri.	carried over	Ear- marked Revenue	Total	%	Earmarked revenue	by decision	Total	from the year appropri.	carried over		ear- marked revenue	12
	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12		
Chapter 22 : OTHER OPERATING EXPENDITURE														
2200	Organisation of meetings, conferences and congresses	735	735	-	-	735	99.96%	-	-	-	-	-	0	0
2201	Experts' travel expenses	50	50	-	-	50	99.60%	-	-	-	0	-	-	0
2210	Documentation and library expenditure	823	740	-	-	740	89.92%	0	-	0	83	-	-	83
2211	Satellite imagery	495	495	-	-	495	100.00%	-	-	-	-	-	-	-
2212	General publications	26	26	-	-	26	99.94%	-	-	-	0	-	-	0
2213	Public information and public events	188	188	-	-	188	99.82%	-	-	-	0	-	-	0
2220	Translation	-	-	-	-	-	0.00%	-	-	-	-	-	-	-
2221	Interpretation	580	579	-	-	579	99.85%	-	-	-	-	-	1	1
2230	Office supplies	863	823	-	40	863	200.00%	0	-	0	-	-	-	-
2232	Expenditure on studies, surveys and consultations	30	29	-	-	29	99.62%	-	-	-	0	-	-	0
2233	Interinstitutional cooperation	2 143	2 037	-	47	2 084	97.24%	-	-	-	59	-	-	59
2234	Removals	134	124	-	-	124	92.73%	8	-	8	1	-	0	2
2235	Financial charges	13	5	-	-	5	39.90%	0	-	0	7	-	1	8
2236	Legal expenses and costs, damages and compensation	65	63	-	-	63	98.32%	-	-	-	1	-	-	1
2237	Other operating expenditure	-	-	-	-	-	0.00%	-	-	-	-	-	-	-
2238	Preparatory action for the setting up an EU Mediation support Group (MSG) for the European External Action Service	230	-	-	-	-	0.00%	-	-	-	230	-	-	230
2239	Pilot Project 'European Institute for Peace'	-	-	-	-	-	0.00%	-	-	-	-	-	-	-
Total Chapter 22		6 532	6 052	-	87	6 139	93.99%	8	-	8	382	-	2	385
TOTAL Policy area 2 CND		66 691	60 345	-	1 386	61 732	92.56%	1 596	2 318	3 914	1 042	-	3	1 045
TOTAL Policy area 2 CD		230	-	-	-	-	0.00%	-	-	-	230	-	-	230
TOTAL Policy area 2		66 921	60 345	-	1 386	61 732	92.25%	1 596	2 318	3 914	1 272	-	3	1 275

Policy area 3: DELEGATIONS

EUR '000

Budget item	COMMITMENT APPROPRIATIONS													
	Appropriations authorised	Commitments made			Carried over to 2014				Appropriations lapsing			Total		
	1	from the year appropri.	carried over	Ear- marked Revenue	Total	%	Earmarked revenue	by decision	Total	from the year appropri.	carried over		ear- marked revenue	12
	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12		
Chapter 30 : DELEGATIONS														
3000	Remuneration and entitlements of statutory staff	105 994	105 869	-	74	105 943	99.95%	1	-	1	49	-	-	49
3001	External staff and outside services	57 191	56 312	-	219	56 531	98.85%	397	-	397	264	-	-	264
3002	Other expenditure related to staff	22 651	22 403	-	119	22 523	99.43%	80	-	80	49	-	-	49
3003	Buildings and associated costs	105 561	98 111	-	2 821	100 932	95.62%	2 789	1 649	4 438	191	-	-	191
3004	Other administrative expenditure	20 738	19 187	-	681	19 867	95.80%	782	-	782	27	-	61	89
3005	Commission contribution for Commission staff in delegations	277 141	-	-	266 143	266 143	96.03%	10 895	-	10 895	-	-	103	103
Total Chapter 30		589 277	301 881	-	270 058	571 940	97.06%	14 944	1 649	16 593	580	-	164	744
TOTAL Policy area 3 CND		589 277	301 881	-	270 058	571 940	97.06%	14 944	1 649	16 593	580	-	164	744
TOTAL Policy area 3 CD		-	-	-	-	-	0.00%	-	-	-	-	-	-	-
TOTAL Policy area 3		589 277	301 881	-	270 058	571 940	97.06%	14 944	1 649	16 593	580	-	164	744
TOTAL EEAS		808 020	512 715	-	271 727	784 442	97.08%	17 498	3 967	21 465	1 946	-	167	2 113

IMPLEMENTATION OF PAYMENT APPROPRIATIONS BY BUDGET ITEM

Policy area 1: STAFF - HEADQUARTERS

EUR '000

Budget item	Appropriations authorised	PAYMENT APPROPRIATIONS													
		Payments made					Carried over to 2014			Appropriations lapsing					
		from the year appropriation	carried over	Ear- marked Revenue	Total	%	Automatic carryovers	by decision	Ear- marked revenue	Total	from the year appropriation	carried over	ear- marked revenue	Total	
14	15	16	17	18= 15+16+17	19= 18/14	20	21	22	23=20+21+2 2	24	25	26	27= 24+25+26		
Chapter 11 : REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF															
1100	Basic salaries	91 452	91 340	-	0	91 340	99.88%	86	-	25	112	0	-	-	0
1101	Entitlements under the Staff Regulations related to the post held	502	476	-	-	476	94.90%	18	-	-	18	8	-	-	8
1102	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	24 234	24 218	-	-	24 218	99.93%	16	-	-	16	-	-	-	-
1103	Social security cover	3 674	3 580	-	9	3 589	97.69%	80	-	5	85	-	-	-	(0)
1104	Salary weightings and adjustments	0	-	-	-	-	0.00%	-	-	0	0	-	-	-	-
Total Chapter 11		119 862	119 614	-	9	119 623	99.80%	200	-	30	231	8	-	-	8
Chapter 12 : REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF															
1200	Contract staff	7 359	6 980	-	46	7 026	95.48%	1	-	332	333	0	-	-	0
1201	Non military seconded national experts	4 096	3 554	56	100	3 710	90.57%	115	-	266	381	-	5	-	5
1202	Traineeships	363	353	-	-	353	97.29%	10	-	-	10	-	-	-	-
1204	Agency staff and special advisers	244	170	26	-	197	80.74%	36	-	-	36	2	9	-	11
1205	Military seconded national expert	7 661	7 454	62	-	7 516	98.10%	121	-	13	134	-	12	-	12
Total Chapter 12		19 723	18 511	144	146	18 801	95.33%	282	-	611	894	2	26	-	28
Chapter 13 : OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT															
1300	Recruitment	176	20	26	-	46	26.32%	50	-	-	50	30	50	-	80
1301	Training	1 509	356	466	-	822	54.45%	619	-	12	630	42	15	-	57
1302	Entitlements under the Staff Regulations related to entering the service and transfer within the service	1 566	1 358	156	0	1 514	96.66%	52	-	-	52	-	0	-	0
Total Chapter 13		3 252	1 734	647	0	2 382	73.25%	721	-	12	732	72	65	-	138

Budget Item	Apppr. authorised 14	PAYMENT APPROPRIATIONS										Appropriations lapsing			
		from the year		Payments made		Total		Carried over to 2014		Total		from the year		ear-	
		apprpr.	carried over	Ear-	marked	18=	19=	Automatic	by	Ear-	23=20+21+2	24	25	marked	26
	15	16	marked	Revenue	15+16+17	18/14	carryovers	decision	marked	2			revenue		24+25+26
Chapter 14 : MISSIONS															
1400 Missions	9 948	6 370	1 556	71	7 997	80.39%	1 353	-	172	1 526	-	426	-	426	
Total Chapter 14	9 948	6 370	1 556	71	7 997	80.39%	1 353	-	172	1 526	-	426	-	426	
Chapter 15 : MEASURES TO ASSIST STAFF															
1500 Social services and assistance to staff	385	165	38	32	234	60.88%	23	-	16	39	11	101	-	112	
1501 Medical service	810	350	177	-	527	65.03%	240	-	5	245	-	38	-	38	
1503 Crèches and childcare facilities	1 219	716	157	-	873	71.61%	208	-	136	344	1	1	-	2	
Total Chapter 15	2 414	1 230	372	32	1 634	67.69%	472	-	157	628	12	140	-	152	
TOTAL Policy area 1 CND	155 199	147 460	2 719	258	150 437	96.93%	3 028	-	982	4 010	94	657	-	751	
TOTAL Policy area 1 CD	-	-	-	-	-	0.00%	-	-	-	-	-	-	-	-	
TOTAL Policy area 1	155 199	147 460	2 719	258	150 437	96.93%	3 028	-	982	4 010	94	657	-	751	

Policy area 2: BUILDING, EQUIPMENT and OPERATING EXPENDITURE - HEADQUARTERS

EUR '000

Budget Item	Appr. authorised	PAYMENT APPROPRIATIONS											Appropriations lapsing		
		from the year appror.	Payments made		Total	%	Carried over to 2014			Total	from the year appror.	carried over	ear-marked revenue	Total	
			carried over	Ear-marked Revenue			Automatic carryovers	by decision	Ear-marked revenue						
14	15	16	17	18=15+16+17	19=18/14	20	21	22	23=20+21+22	24	25	26	27=24+25+26		
Chapter 20 : BUILDINGS AND ASSOCIATED COSTS															
2000	Rent and annual lease payments	19 842	18 091	46	248	18 385	92.66%	123	-	1 334	1 457	-	-	-	0
2002	Fitting-out and security work	578	-	189	-	189	32.63%	167	-	-	167	1	221	-	222
2010	Cleaning and maintenance	5 336	3 198	781	8	3 987	74.72%	700	-	5	705	0	644	-	644
2011	Water, gas, electricity and heating	1 769	774	263	326	1 363	77.03%	274	-	1	275	70	61	-	131
2012	Building security and surveillance	6 491	4 772	728	-	5 500	84.73%	975	-	0	975	0	16	-	16
2013	Insurance	91	28	4	1	33	36.63%	12	-	19	30	1	26	-	27
2014	Other expenditure relating to buildings	213	101	14	-	115	53.74%	49	-	26	75	20	3	-	24
Total Chapter 20		34 321	26 964	2 024	584	29 572	86.16%	2 299	-	1 385	3 684	93	973	-	1 065
Chapter 21 : COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE															
2100	Information and communication technology	22 810	6 750	8 559	88	15 398	67.50%	6 367	-	200	6 567	75	770	-	845
2101	Secure information and communication technology	18 164	3 031	3 315	223	6 570	36.17%	8 540	2 318	369	11 227	280	86	-	367
2110	Furniture	239	10	22	10	42	17.42%	144	-	0	144	46	7	-	53
2120	Technical equipment and installations	628	-	11	-	11	1.79%	84	-	-	84	300	232	-	532
2130	Transport	447	45	10	7	62	13.84%	59	-	21	80	96	209	-	305
Total Chapter 21		42 288	9 836	11 917	329	22 082	52.22%	15 194	2 318	590	18 103	797	1 306	-	2 103

EUR '000

Budget Item	Appropriations authorised	PAYMENT APPROPRIATIONS										Appropriations lapsing			
		from the year		Payments made		Total	%	Automatic carryovers	Carried over to 2014		Total	from the year	carried over	ear-marked revenue	Total
		appror.	carried over	Ear-marked Revenue	Ear-marked revenue				by decision						
14	15	16	17	18=15+16+17	19=18/14	20	21	22	23=20+21+22	24	25	26	27=24+25+26		

Chapter 22 : OTHER OPERATING EXPENDITURE

2200	Organisation of meetings, conferences and congresses	916	474	51	-	525	57.26%	262	-	0	262	-	130	-	130
2201	Experts' travel expenses	78	11	2	-	13	16.87%	39	-	-	39	0	26	-	26
2210	Documentation and library expenditure	1 137	422	300	-	722	63.48%	318	-	0	318	83	14	-	97
2211	Satellite imagery	495	495	-	-	495	100.00%	-	-	-	-	-	-	-	-
2212	General publications	46	7	6	-	13	28.47%	19	-	-	19	0	14	-	14
2213	Public information and public events	285	140	92	-	232	81.35%	48	-	-	48	0	5	-	5
2220	Translation	-	-	-	-	-	0.00%	-	-	-	-	-	-	-	-
2221	Interpretation	876	454	27	-	481	54.88%	125	-	1	126	-	269	-	269
2230	Office supplies	1 120	347	128	40	515	88.44%	476	-	0	476	-	128	-	128
2232	Expenditure on studies, surveys and consultations	35	-	-	-	-	0.00%	29	-	-	29	0	5	-	5
2233	Interinstitutional cooperation	2 339	1 662	150	47	1 858	79.45%	376	-	-	376	59	46	-	105
2234	Removals	184	60	50	-	110	59.84%	64	-	8	72	1	-	-	1
2235	Financial charges	14	3	1	-	4	32.16%	2	-	1	2	7	0	-	7
2236	Legal expenses and costs, damages and compensation	76	58	-	-	58	76.63%	5	-	-	5	1	12	-	13
2237	Other operating expenditure	-	-	-	-	-	0.00%	-	-	-	-	-	-	-	-
2238	Preparatory action for the setting up an EU Mediation support Group (MSG) for the European External Action Service	230	203	-	-	203	88.35%	-	-	-	-	27	-	-	27
2239	Pilot Project 'European Institute for Peace'	-	-	-	-	-	0.00%	-	-	-	-	-	-	-	-
	Total Chapter 22	8 043	4 460	842	87	5 389	67.00%	1 795	-	10	1 805	179	669	-	849
	TOTAL Policy area 2 CND	84 422	41 058	14 783	999	56 840	67.33%	19 288	2 318	1 986	23 592	1 042	2 948	-	3 990
	TOTAL Policy area 2 CD	230	203	-	-	203	88.35%	-	-	-	-	27	-	-	27
	TOTAL Policy area 2	84 652	41 261	14 783	999	57 043	67.39%	19 288	2 318	1 986	23 592	1 069	2 948	-	4 016

Policy area 3: DELEGATIONS

EUR '000

Budget Item	Appropriations authorised 14	PAYMENT APPROPRIATIONS										Appropriations lapsing			
		from the year		Payments made		Total		Carried over to 2014		Total		from the year		Total	
		appror.	carried over	Ear-marked Revenue	%	Automatic carryovers	by decision	Ear-marked revenue	2	from the year	carried over	ear-marked revenue	27=		
15	16	17	18=15+16+17	19=18/14	20	21	22	23=20+21+22	24	25	26	24+25+26			
Chapter 30 : DELEGATIONS															
3000	Remuneration and entitlements of statutory staff	105 994	105 827	-	74	105 902	99.91%	41	-	1	43	49	-	-	49
3001	External staff and outside services	57 191	56 274	-	219	56 494	98.78%	37	-	397	434	264	-	-	264
3002	Other expenditure related to staff	25 555	17 888	2 397	110	20 395	79.81%	4 516	-	89	4 604	49	507	-	555
3003	Buildings and associated costs	119 950	84 308	12 685	2 585	99 579	83.02%	13 802	1 649	3 025	18 477	191	1 704	-	1 895
3004	Other administrative expenditure	32 797	10 625	10 712	462	21 799	66.47%	8 562	-	1 062	9 624	27	1 347	-	1 374
3005	Commission contribution for Commission staff in delegations	315 258	-	27 050	234 546	261 596	82.98%	-	-	49 453	49 453	-	4 209	-	4 209
Total Chapter 30		656 744	274 922	52 845	237 997	565 764	86.15%	26 959	1 649	54 027	82 635	580	7 766	-	8 346
TOTAL Policy area 3 CND		656 744	274 922	52 845	237 997	565 764	86.15%	26 959	1 649	54 027	82 635	580	7 766	-	8 346
TOTAL Policy area 3 CD		-	-	-	-	-	0.00%	-	-	-	-	-	-	-	-
TOTAL Policy area 3		656 744	274 922	52 845	237 997	565 764	86.15%	26 959	1 649	54 027	82 635	580	7 766	-	8 346
TOTAL EEAS		896 595	463 643	70 347	239 254	773 245	86.24%	49 275	3 967	56 994	110 237	1 743	11 370	-	13 113