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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR 2014

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INTRODUCTION

Mission of the European Court of Auditors

The European Court of Auditors' mission is to contribute to improving EU financial management, promote accountability and transparency, and act as the independent guardian of the financial interests of the citizens of the Union.

The ECA's role as the EU's independent external auditor is to check that EU funds are correctly accounted for, are raised and spent in accordance with the relevant rules and regulations and have achieved value for money.

1. The Court's 2014 budgetary and financial management report provides an overview of the implementation of the Court's budget and explains events which had a significant impact on activities during the financial year.
2. The attached annexes ([Annex I](#) to [Annex V](#)) provide a detailed picture by budget line.

REVENUE**Established entitlements for 2014 and entitlements carried over from 2013**

3. Established entitlements for the financial year 2014 totalled 19 502 791 euro (**Table 1**). If the appropriations carried forward from the previous financial year (14 335 euro) (**Table 2**) are included, established entitlements totalled 19 517 126 euro.

Table 1 - Established entitlements 2014

(euro)

Title	Estimated revenue 2014	Established entitlements 2014	Total recovered 2014	% in total
4 – Revenue accruing from persons working with the institution	19 601 000	19 422 010	19 422 010	100,00%
5 – Revenue accruing from the administrative operations of the institution	0	78 127	63 141	80,82%
9 – Miscellaneous revenue	200 000	2 654	2 654	100,00%
Total	19 801 000	19 502 791	19 487 805	99,92%

Table 2 – Entitlements carried over from 2013

(euro)

Title	Entitlements carried over	Adjustments	Total	Total recovered	% in total
4 - Revenue accruing from persons working with the institution	0	0	0	0	0,00%
5 - Revenue accruing from the administrative operations of the institution	13 890	-2 390	11 500	700	6,09%
9 - Miscellaneous revenue	444	0	444	0	0,00%
Total	14 334	-2 390	11 944	700	5,86%

4. Established entitlements for the financial year 2014 (19 502 791 euro) represent 98,49 % of estimated revenue of 19 801 000 euro, compared to 85,91 % in 2013.
5. The total revenue recovered as at 31 December 2014 was 19 488 505 euro, of which 19 487 805 relates to amounts recovered on entitlements established in 2014 (**Table 1**).
6. Of the 19 487 805 euro of revenue recovered, 19 422 010 euro (99,66 %) represent deductions from the salaries of Members and staff (taxes, pensions and medical insurance) and the transfer of staff pension rights. Other revenue recovered in the financial year amounts to 63 141 euro. In total, 4 954 euro of bank interest was received in 2014. By way of comparison, in 2013, deductions made from the salaries of Members and staff (taxes, pensions and medical insurance) and the transfer of staff pension rights amounted to 99,24 % and other revenue for the financial year amounted to 131 370 euro, of which bank interest accounted for 658 euro.
7. The amount still to be collected at the end of the financial year was 26 230 euro, i.e. 0,13 % of entitlements established during the financial year and residual entitlements established in previous financial years. This compares to 14 335 euro in 2013 (0,08 %).

ASSIGNED REVENUE

8. Assigned revenue consists mainly of missions, energy consumption recoveries following the annual detail account, and VAT recoveries on private telephone calls. The use of assigned revenues is provided in **Annex II**.

EXPENDITURE FOR THE YEAR***Final appropriations available, commitments and payments by title***

9. Total appropriations available for 2014, the appropriations committed, payments made during the year and the remaining amount to be carried over to 2015 are summarised in **Table 3** and **Table 4** below.

10. A more detailed analysis by chapter can be found in **Table 6** to **Table 9** below, together with explanatory notes on some specific chapters and/or items.

Table 3 – Final appropriations available and commitments by title

(euro)

Title	Final appropriations	Appropriations committed	%
Title 1 – Persons working with the institution – Total	118 539 575	117 151 792	98,83%
Title 2 - Buildings, movable property, equipment and miscellaneous operating expenditure – Total	14 958 000	14 726 257	98,45%
Titles 1 and 2 – Total	133 497 575	131 878 049	98,79%

Table 4 – Commitments and payments by title

(euro)

	Commitments	Payments	%	Carry-over	%
Title 1 – Persons working with the institution - Total	117 151 792	115 834 102	98,88%	1 317 690	1,12%
Title 2 - Buildings, movable property, equipment and miscellaneous operating expenditure - Total	14 726 257	8 328 532	56,56%	6 397 725	43,44%
Titles 1 and 2 – Total	131 878 049	124 162 634	94,15%	7 715 415	5,85%

Budget transfers

11. In the course of the financial year, the Court effected 43 budgetary transfers totalling 3 141 747 euro (**Table 5**). The aim of these transfers was to ensure that the Court's various departments operated smoothly and that any related requirements were met. The effects of the transfers can be seen at item level in **Annex III**.

Table 5 – Budget transfers in 2014

(euro)

Type of transfer	Number of transfers in 2014	Total amount transferred
Title to title	7	934 000
Chapter to chapter	6	985 000
Article to article	5	20 000
Item to item	12	739 366
Sub-item to sub-item	13	463 381
Total	43	3 141 747

Title 1 – People working with the Institution

12. **Table 6** and **Table 7** below summarise the final appropriations, commitments and payments for 2014 in Title 1.

Table 6 – Final appropriations available and commitments in Title 1

(euro)

Chapters	Final appropriations	Appropriations committed	%
10 - Members of the institution	15 190 000	14 553 513	95,81%
12 - Officials and temporary staff	93 179 575	92 774 325	99,57%
14 - Other staff and external services	4 191 000	4 112 827	98,13%
16 - Other expenditure relating to persons working for the institution	5 979 000	5 711 127	95,52%
Total – total	118 539 575	117 151 792	98,83%

13. In 2014, the utilisation rate of appropriations under Title 1 was 98,83 % (in 2013, this rate was 91,86 %).

14. Appropriations in Chapter 12 (Officials and temporary staff) were utilised in 2014 at a rate of 99,57 % (in 2013, the figure was 91,35 %). This improvement is due to a better estimate and to the salary and pension retroactive adjustments that were absorbed by the 2014 Budget.

15. This year's utilisation rate for Chapter 14 (Other staff and external services) reached 98,13 %, an improvement compared to last year (in 2013, the rate was 92,39 %).

16. The rate of utilisation for missions appropriations was 93,10% (94,88% in 2013). The Court takes every possible measure to ensure that mission appropriations are used in strict compliance with the principles of economy, efficiency and effectiveness. Even if needs cannot always be accurately predicted, it does ensure that the appropriations that are used provide good value for money.

Table 7 – Commitments and payments in Title 1

(euro)					
Chapters	Commitments	Payments	%	Carry - over	%
10 - Members of the Institution	14 553 513	14 419 928	99,08%	133 585	0,92%
12 – Officials and temporary staff	92 774 325	92 745 214	99,97%	29 111	0,03%
14 - Other staff and external services	4 112 827	4 071 154	98,99%	41 673	1,01%
16 - Other expenditure relating to persons working for the institution	5 711 127	4 597 806	80,51%	1 113 321	19,49%
Title 1 - Total	117 150 792	115 834 102	98,88%	1 317 690	1,12%

17. In 2014, payments totalled 115 834 102 euro, i.e. 97,72 % of final appropriations and 98,88 % of total commitments (in 2013, these rates were 90,44 % and 98,46 %).

18. Commitments carried over automatically to 2015 in accordance with Article 13(4) of the Financial Regulation amounted to 1 317 690 euro, i.e. 1,11 % of final appropriations and 1,12 % of total commitments (in 2013, these rates were 1,42 % and 1,54 %).

19. The largest proportion of the carry-over regarding Chapter 16 concerns staff missions, accounting for 478 305 euro. A number of missions were carried out in 2014 for which expense claims were not received or had been received but not fully processed by the end of the financial year. Other amounts - contributing to the carry-over from Chapter 16, for which legal obligations existed but invoices were not received in 2014, concerned the Early Childhood Centre (254 430 euro) and Training for staff (199 609 euro).

Title 2 - Buildings, movable property, equipment and miscellaneous operating expenditure

20. ***Table 8*** and ***Table 9*** below summarise final appropriations, commitments and payments for 2014 in Title 2.

Table 8 – Final appropriations available and commitments in Title 2

(euro)

Chapters	Final appropriations	Appropriations committed	%
20 - Buildings and associated costs without K3	2 564 000	2 540 734	99,09%
21 – Data processing, equipment and movable property: purchase, hire and maintenance	8 742 000	8 739 929	99,98%
23 - Current administrative expenditure	552 000	532 349	96,44%
25 - Meetings and conferences	703 000	648 735	92,28%
27 - Information: acquisition, archiving, production and distribution	2 397 000	2 264 510	94,47%
Title 2 - Total	14 958 000	14 726 257	98,45%

21. The utilisation rate for appropriations in Title 2 reached 98,45 % in 2014 (compared to 95,83 % in 2013).

Table 9 – Commitments and payments in Title 2

(euro)					
Chapters	Commitments	Payments	%	Carry - over	%
20 - Buildings and associated costs without K3	2 540 734	1 830 380	72,04%	710 354	27,96%
21 – Data processing, equipment and movable property: purchase, hire and maintenance	8 739 929	4 267 149	48,82%	4 472 780	51,18%
23 - Current administrative expenditure	532 349	449 613	84,46%	82 736	15,54%
25 - Meetings and conferences	648 735	465 790	71,80%	182 945	28,20%
27 - Information: acquisition, archiving, production and distribution	2 264 510	1 315 600	58,10%	948 910	41,90%
Title 2 – Total	14 726 257	8 328 532	56,56%	6 397 725	43,44%

22. Payments totalled 8 328 532 euro, equivalent to 55,68 % of final appropriations and 56,56 % of commitments (in 2013, these rates were 48,29 % and 50,39 %). Commitments automatically carried over to 2015 in accordance with Article 13(4) of the Financial Regulation amounted to 6 397 725 euro, i.e. 42,77 % of final appropriations and 43,44% of commitments (in 2013, these rates were 47,54 % and 49,61 % respectively).

23. Like in the previous years, the major amounts in Chapter 20 which were committed but for which invoices were not received by year-end were cleaning and maintenance (295 822 euro) and energy consumption (171 755 euro).

24. The budget line which mainly account for the carry-over of 4 472 780 euro under Chapter 21 (Data processing, equipment and movable property: purchase, hire and maintenance) come under budget item 2102 (External services for the opération, implementation and maintenance of software and systems) with 3 108 962 euro due to projects still ongoing at the end of the year.

25. In Chapter 27 (Information: acquisition, archiving, production and distribution), the carry-over mainly concerns budget item 2700 (Limited consultations, studies and surveys), where 472 117 euro is carried over for expert audit services. As in the past, budget item 2740 (Official

Journal) and budget item 2741 (Publications) are the two other major carry-overs amounting to 150 000 euro and 145 341 euro, respectively. For budget item 2740, this consists of OJ publications in the last months of 2014 which will be invoiced only in 2015¹. In the case of budget item 2741(Publications) the carry-over covers legal obligations for invoices not yet received (publication of some 2014 Special Reports). An amount of 110 451 euro is also carried over for the Documentation, Library and Archiving budget line.

APPROPRIATIONS CARRIED OVER FROM 2013

26. The carry-over of 2013 appropriations is shown in **Table 10** below.

Table 10 – Carry-over of 2013 appropriations to 2014

(euro)			
Chapters	Carry-over from 2013 to 2014	Payments on carry-over	Cancellations
10 - Members of the Institution	180 427	104 541	75 886
12 - Officials and temporary staff	5 658	4 658	1 000
14 - Other staff and external services	50 073	34 318	15 755
16 - Other expenditure relating to persons working for the institution	1 510 830	1 001 524	509 306
Title 1 - Total	1 746 988	1 145 041	601 947
20 - Buildings and associated costs with K3	3 879 679	3 401 537	478 142
20 - Buildings and associated costs without K3	1 456 184	985 041	471 143
21 - Data processing, equipment and movable property: purchase, hire and maintenance	4 188 473	4 064 384	124 089
23 - Current administrative expenditure	123 893	68 868	55 025
25 - Meetings and conferences	203 110	117 701	85 409
27 - Information: acquisition, archiving, production and distribution	898 752	702 072	196 680
Title 2 - Total with K3	9 293 907	8 354 562	939 345
Title 2 - Total without K3	6 870 412	5 938 066	932 346
Titles 1 and 2 - Total with K3	11 040 895	9 499 603	1 541 292
Titles 1 and 2 - Total without K3	8 617 400	7 083 107	1 534 293

¹ This includes publication costs for the Annual Report, Special Reports, Specific Annual Reports, the External Auditor's Report and other related costs such as distribution.

27. Automatic carry-overs of appropriations (Article 13(4) of the Financial Regulation) from the financial year 2013 to the financial year 2014, which totalled 11 040 895 euro, gave rise to payments amounting to 9 499 603 euro, i.e. a utilisation rate of 86,04 % (87,63 % in 2013).

28. Of the 3 879 679 euro in payments from the carry-over budget from Chapter 20, 2 423 495 euro are payments under budget line 2003 (Acquisition of immovable property) and concern construction work on the K3 building which started in March 2010. These payments covered by the final tranche of financing of 3 000 000 euro - included in the 2013 budget - concern contracts signed with construction companies by the Project Manager on the Court's behalf.

29. The payments of the K3 project are almost completed. The balance of funds available in the fiduciary contract² will be used to finance the upgrading of the K2 building, following the approval of the submission made to the European Parliament and the Council under Article 203(5) of the Financial Regulation on 14 March 2014.

² The contract between the Court and the Project Manager requires the Court to have sufficient funds, within the limits of what is available in the budget, to cover the Project Manager's liabilities vis-à-vis the construction companies. To this end, and in order to protect the Union's financial interests, the Court has signed a fiduciary contract with a local bank and thus holds the funds made available by the budgetary authority. This utilisation reflects the submission made to the budgetary authority under Article 203(5).

ANNEX I

**ESTIMATED REVENUE, ESTABLISHED
ENTITLEMENTS AND ENTITLEMENTS CARRIED
OVER**

Revenues - 2014

Budget Line	REVENUES - 2014			
	Initial Budget	Establ. Rights of the Year	Recovered of Year	To Be Recovered of Year
Item 4000 Proceeds of the taxation of salaries, wages and allowances of Members of the institution, officials and other servants	10 004 000,00	10 591 557,52	10 591 557,52	0,00
Item 4040 Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	1 500 000,00	1 782 113,01	1 782 113,01	0,00
CHAP. 40 MISCELLANEOUS TAXES AND DEDUCTIONS	11 504 000,00	12 373 670,53	12 373 670,53	0,00
Item 4100 Staff contribution to the pension scheme	8 097 000,00	7 003 322,22	7 003 322,22	0,00
Item 4110 Transfer or repayment of pension rights by staff	0,00	45 016,82	45 016,82	0,00
Item 4120 Contribution to the pension scheme by officials and temporary staff on leave on personal grounds	0,00	0,00	0,00	0,00
CHAP. 41 CONTRIBUTION TO PENSION SCHEMES	8 097 000,00	7 048 339,04	7 048 339,04	0,00
TITLE 4 REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTION	19 601 000,00	19 422 009,57	19 422 009,57	0,00
Item 5000 Proceeds from the sale of vehicles - Assigned revenue	0,00	0,00	0,00	0,00
Item 5001 Proceeds from the sale of other assets - Assigned revenue	0,00	0,00	0,00	0,00
Item 5020 Proceeds from the sale of publications, printed works and films - Assigned revenue	0,00	0,00	0,00	0,00
CHAP. 50 PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLIES) AND IMMOVABLE PROPERTY	0,00	0,00	0,00	0,00
Item 5200 Revenue from investments or loans granted, bank and other interest on the institutions's	0,00	4 955,31	4 955,31	0,00
CHAP. 52 REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	0,00	4 955,31	4 955,31	0,00
Item 5700 Revenue arising from the repayment of amounts wrongly paid - Assigned	0,00	73 171,64	58 185,53	14 986,11
CHAP. 57 OTHER CONTRIBUTIONS AND REFUNDS CONNECTED WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	0,00	73 171,64	58 185,53	14 986,11
Item 5900 Other revenue from administrative operations	0,00	0,00	0,00	0,00
CHAP. 59 OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS	0,00	0,00	0,00	0,00
TITLE 5 REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	0,00	78 126,95	63 140,84	14 986,11
Item 9000 Miscellaneous revenue	200 000,00	2 654,55	2 654,55	0,00
CHAP. 90 MISCELLANEOUS REVENUE	200 000,00	2 654,55	2 654,55	0,00
TITLE 9 MISCELLANEOUS REVENUE	200 000,00	2 654,55	2 654,55	0,00
TOTAL	19 801 000,00	19 502 791,07	19 487 804,96	14 986,11

Revenues carried over

Budget line	REVENUE CARRIED OVER				
	Rights from Y-1	Variations CO Y-1	Total CO Y-1	Recovered of Year-1	To be Recovered
Item 4000 Proceeds of the taxation of salaries, wages and allowances of Members of the institution, officials and other servants	0,00	0,00	0,00	0,00	0,00
Item 4040 Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	0,00	0,00	0,00	0,00	0,00
CHAP. 40 MISCELLANEOUS TAXES AND DEDUCTIONS	0,00	0,00	0,00	0,00	0,00
Item 4100 Staff contribution to the pension scheme	0,00	0,00	0,00	0,00	0,00
Item 4110 Transfer or repayment of pension rights by staff	0,00	0,00	0,00	0,00	0,00
Item 4120 Contribution to the pension scheme by officials and temporary staff on leave on personal grounds	0,00	0,00	0,00	0,00	0,00
CHAP. 41 CONTRIBUTION TO PENSION SCHEMES	0,00	0,00	0,00	0,00	0,00
TITLE 4 REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTION	0,00	0,00	0,00	0,00	0,00
Item 5001 Proceeds from the sale of other assets - Assigned revenue	0,00	0,00	0,00	0,00	0,00
CHAP. 50 PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLIES) AND IMMOVABLE PROPERTY	0,00	0,00	0,00	0,00	0,00
Item 5200 Revenue from investments or loans granted, bank and other interest on the institutions's accounts	0,00	0,00	0,00	0,00	0,00
CHAP. 52 REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	0,00	0,00	0,00	0,00	0,00
Item 5700 Revenue arising from the repayment of amounts wrongly paid - Assigned	13 890,46	-2 390,46	11 500,00	700,00	10 800,00
CHAP. 57 OTHER CONTRIBUTIONS AND REFUNDS CONNECTED WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	13 890,46	-2 390,46	11 500,00	700,00	10 800,00
TITLE 5 REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	13 890,46	-2 390,46	11 500,00	700,00	10 800,00
Item 9000 Miscellaneous revenue	444,40	0,00	444,40	0,00	444,40
CHAP. 90 MISCELLANEOUS REVENUE	444,40	0,00	444,40	0,00	444,40
TITLE 9 MISCELLANEOUS REVENUE	444,40	0,00	444,40	0,00	444,40
TOTAL	14 334,86	-2 390,46	11 944,40	700,00	11 244,40

ANNEX II

**ASSIGNED REVENUE OF THE YEAR AND
ASSIGNED REVENUE CARRIED OVER**

Assigned revenue

USE OF ASSIGNED REVENUES OF THE YEAR - Index 11					
Budget line	Assigned revenues	Commitments	Payments	(1) - (2)	(2) - (3)
1610 Miscellaneous expenditure on recruitment	0,00	0,00	0,00	0,00	0,00
1612 Further training for staff	1 824,28	1 824,28	458,03	0,00	1 366,25
1620 Missions	20 879,98	0,00	0,00	20 879,98	0,00
CHAP. 16 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	22 704,26	1 824,28	458,03	20 879,98	1 366,25
TITLE 1 - PERSONS WORKING WITH THE INSTITUTION	22 704,26	1 824,28	458,03	20 879,98	1 366,25
2000 Rent	860,00	0,00	0,00	860,00	0,00
2003 Aquisition of immovable property	478,31	0,00	0,00	478,31	0,00
200701 Fitting-out of premises	0,00	0,00	0,00	0,00	0,00
2022 Cleaning and maintenance	5 850,94	5 673,45	1 042,18	177,49	4 631,27
2024 Energy consumption	5 402,54	0,00	0,00	5 402,54	0,00
2026 Security and surveillance of buildings	2 344,85	1 007,72	0,00	1 337,13	1 007,72
2028 Insurance	0,00	0,00	0,00	0,00	0,00
2029 Other expenditure on buildings	2 438,56	0,00	0,00	2 438,56	0,00
CHAP. 20 BUILDINGS AND ASSOCIATED COSTS	17 375,20	6 681,17	1 042,18	10 694,03	5 638,99
2100 Purchase, work, and maintenance of equipment	11 003,31	0,00	0,00	11 003,31	0,00
2103 Telecommunications	73,84	0,00	0,00	73,84	0,00
216002 Replacement of vehicles	0,00	0,00	0,00	0,00	0,00
216004 Maintenance, use and repair of vehicles	7 028,92	0,00	0,00	7 028,92	0,00
CHAP. 21 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY : PURCHASE, HIRE AND MAINTENANCE	18 106,07	0,00	0,00	18 106,07	0,00
2300 Stationery, office supplies and miscellaneous	0,00	0,00	0,00	0,00	0,00
2360 Postage and delivery charges	0,00	0,00	0,00	0,00	0,00
CHAP. 23 CURRENT ADMINISTRATIVE EXPENDITURE	0,00	0,00	0,00	0,00	0,00
254001 Meetings in general	0,00	0,00	0,00	0,00	0,00
CHAP. 25 MEETINGS AND CONFERENCES	0,00	0,00	0,00	0,00	0,00
2740 Official Journal	0,00	0,00	0,00	0,00	0,00
274102 Expenditure on distribution and publicising of docum	0,00	0,00	0,00	0,00	0,00
CHAP. 27 INFORMATION : ACQUISITION, ARCHIVING, REDUCTION AND DISTRIBUTION	0,00	0,00	0,00	0,00	0,00
TITLE 2 - BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	35 481,27	6 681,17	1 042,18	28 800,10	5 638,99
TOTAL	58 185,53	8 305,45	1 500,21	49 680,08	7 005,24

Assigned revenue carried over from previous year

USE OF ASSIGNED REVENUES CARRIED OVER FROM PREVIOUS YEAR - Index 44					
Budget line	Assigned revenues	Commitments	Payments	(1) - (2)	(2) - (3)
1040 Missions	0,00	0,00	0,00	0,00	0,00
CHAP. 10 MEMBERS OF THE INSTITUTION	0,00	0,00	0,00	0,00	0,00
140603 Supplementary services for the Translation Service	0,00	0,00	0,00	0,00	0,00
CHAP. 14 OTHER STAFF AND EXTERNAL SERVICES	0,00	0,00	0,00	0,00	0,00
1610 Miscellaneous expenditure on recruitment	0,00	0,00	0,00	0,00	0,00
1612 Further training for staff	2 400,00	2 400,00	1 400,00	0,00	1 000,00
1620 Missions	46 530,00	0,00	0,00	46 530,00	0,00
CHAP. 16 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	48 930,00	2 400,00	1 400,00	46 530,00	1 000,00
TITLE 1 - PERSONS WORKING WITH THE INSTITUTION	48 930,00	2 400,00	1 400,00	46 530,00	1 000,00
2000 Rent	685,00	0,00	0,00	685,00	0,00
2003 Aquisition of immovable property	0,00	0,00	0,00	0,00	0,00
200701 Fitting-out of premises	0,00	0,00	0,00	0,00	0,00
2022 Cleaning and maintenance	76,15	65,57	65,57	10,58	0,00
2024 Energy consumption	23 658,53	23 658,53	23 658,53	0,00	0,00
2026 Security and surveillance of buildings	1 855,05	1 823,21	1 823,21	31,84	0,00
2028 Insurance	155,02	0,00	0,00	155,02	0,00
2029 Other expenditure on buildings	3 131,30	3 057,31	3 057,31	73,99	0,00
CHAP. 20 BUILDINGS AND ASSOCIATED COSTS	29 561,05	28 604,62	28 604,62	956,43	0,00
2100 Purchase, work, and maintenance of equipment	0,00	0,00	0,00	0,00	0,00
2102 External services for the operation, implementation and maintenance of software and systems	0,00	0,00	0,00	0,00	0,00
2103 Telecommunications	11 932,17	11 931,29	11 527,50	0,88	403,79
216002 Replacement of vehicles	0,00	0,00	0,00	0,00	0,00
216004 Maintenance, use and repair of vehicles	11 704,64	11 163,31	10 327,57	541,33	835,74
CHAP. 21 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY : PURCHASE, HIRE AND MAINTENANCE	23 636,81	23 094,60	21 855,07	542,21	1 239,53
2300 Stationery, office supplies and miscellaneous	0,00	0,00	0,00	0,00	0,00
2360 Postage and delivery charges	0,00	0,00	0,00	0,00	0,00
CHAP. 23 CURRENT ADMINISTRATIVE EXPENDITURE	0,00	0,00	0,00	0,00	0,00
252002 Entertainment and representation expenses	0,00	0,00	0,00	0,00	0,00
254001 Meetings in general	184,42	184,42	0,00	0,00	184,42
254002 Meetings, congresses and conferences	0,00	0,00	0,00	0,00	0,00
2570 Joint Interpreting and Conference Service	0,00	0,00	0,00	0,00	0,00
CHAP. 25 MEETINGS AND CONFERENCES	184,42	184,42	0,00	0,00	184,42
2740 Official Journal	1 189,76	0,00	0,00	1 189,76	0,00
274102 Expenditure on distribution and publicising of docum	1 825,21	0,00	0,00	1 825,21	0,00
CHAP. 27 INFORMATION : ACQUISITION, ARCHIVING, REDUCTION AND DISTRIBUTION	3 014,97	0,00	0,00	3 014,97	0,00
TITLE 2 - BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	56 397,25	51 883,64	50 459,69	4 513,61	1 423,95
TOTAL	105 377,25	54 283,64	51 059,69	5 103,61	2 423,95

ANNEX III

**CHANGES IN
APPROPRIATIONS OF THE
YEAR**

ANNEX IV

**USE OF APPROPRIATIONS OF
THE YEAR**

ANNEX V

**USE OF APPROPRIATIONS
CARRIED OVER FROM 2013**

Budget line	CARRY OVER BY RIGHT		CANCELLED APPROPRIATIONS	CARRY OVER BY DECISION
	Carry Over by Right	Payments CO Right		
Item 1002 Entitlements on entering and leaving the service	15 570,00	15 570,00	0,00	0,00
Art. 100 Remuneration and other entitlements	15 570,00	15 570,00	0,00	0,00
Item 1040 Missions	107 079,06	34 165,54	72 913,52	0,00
Art. 104 Missions	107 079,06	34 165,54	72 913,52	0,00
Item 1060 Training	57 777,55	54 804,91	2 972,64	0,00
Art. 106 Training	57 777,55	54 804,91	2 972,64	0,00
CHAP. 10 MEMBERS OF THE INSTITUTION	180 426,61	104 540,45	75 886,16	0,00
Item 1200 Remuneration and allowances	0,00	0,00	0,00	0,00
Item 1204 Entitlements on entering and leaving the service and o	5 658,00	4 658,00	1 000,00	0,00
Art. 120 Remuneration and other entitlements	5 658,00	4 658,00	1 000,00	0,00
CHAP. 12 OFFICIALS AND TEMPORARY STAFF	5 658,00	4 658,00	1 000,00	0,00
Item 1405 Other external services	6 785,51	4 553,29	2 232,22	0,00
Item 1406 External services in the linguistic field	43 287,24	29 764,75	13 522,49	0,00
Art. 140 Other staff and external persons	50 072,75	34 318,04	15 754,71	0,00
CHAP. 14 OTHER STAFF AND EXTERNAL SERVICES	50 072,75	34 318,04	15 754,71	0,00
Item 1610 Miscellaneous expenditure on recruitment	9 794,60	4 486,91	5 307,69	0,00
Item 1612 Further training for staff	294 793,43	283 073,15	11 720,28	0,00
Art. 161 Expenditure relating to staff management	304 588,03	287 560,06	17 027,97	0,00
Item 1620 Missions	797 406,70	449 807,07	347 599,63	0,00
Art. 162 Missions	797 406,70	449 807,07	347 599,63	0,00
Item 1630 Social welfare	6 061,57	3 988,98	2 072,59	0,00
Item 1632 Social contacts between Members of staff and other w	800,00	800,00	0,00	0,00
Art. 163 Assistance for staff of the Institution	6 861,57	4 188,98	2 672,59	0,00
Item 1650 Medical service	19 349,33	10 657,05	8 692,28	0,00
Item 1652 Restaurant and canteens	16 148,22	13 225,67	2 922,55	0,00
Item 1654 Early Childhood Centre	296 476,81	186 930,34	109 546,47	0,00
Item 1655 PMO expenditure for managing the Court personnel fi	70 000,00	49 155,30	20 844,70	0,00
Art. 165 Activities relating to all persons working for the Institut	401 974,36	259 968,36	142 006,00	0,00
CHAP. 16 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	1 510 830,66	1 001 524,47	509 306,19	0,00
TITLE 1 - PERSONS WORKING WITH THE INSTITUTION	1 746 988,02	1 145 040,96	601 947,06	0,00
Item 2000 Rent	177 859,97	0,00	177 859,97	0,00
Item 2003 Acquisition of immovable property	2 423 495,43	2 416 495,98	6 999,45	0,00
Item 2007 Fitting-out of premises	319 769,24	247 617,75	72 151,49	0,00
Item 2008 Studies and technical assistance in connection with bu	182 891,54	103 936,70	78 954,84	0,00
Art. 200 Buildings	3 104 016,18	2 768 050,43	335 965,75	0,00
Item 2022 Cleaning and maintenance	459 842,70	430 059,53	29 783,17	0,00
Item 2024 Energy consumption	234 988,74	149 270,56	85 718,18	0,00
Item 2026 Security and surveillance of buildings	51 744,75	30 774,79	20 969,96	0,00
Item 2028 Insurance	1 393,32	104,45	1 288,87	0,00
Item 2029 Other expenditure on buildings	27 693,64	23 277,20	4 416,44	0,00
Art. 202 Expenditure on buildings	775 663,15	633 486,53	142 176,62	0,00
CHAP. 20 BUILDINGS AND ASSOCIATED COSTS	3 879 679,33	3 401 536,96	478 142,37	0,00
Item 2100 Purchase, work on and maintenance of equipment and	586 157,12	580 537,72	5 619,40	0,00
Item 2102 External services for the operation, implementation an	3 130 772,40	3 120 609,38	10 163,02	0,00
Item 2103 Telecommunications	152 176,14	152 176,14	0,00	0,00
Art. 210 Equipment, operating costs and services relating to data processing and telecommunications	3 869 105,66	3 853 323,24	15 782,42	0,00
Item 2120 Furniture	244 977,46	154 868,41	90 109,05	0,00
Art. 212 Furniture	244 977,46	154 868,41	90 109,05	0,00
Item 2140 Technical equipment and installations	52 217,83	40 909,19	11 308,64	0,00
Art. 214 Technical equipment and installations	52 217,83	40 909,19	11 308,64	0,00
Item 2160 Vehicles	22 171,94	15 282,98	6 888,96	0,00
Art. 216 Vehicles	22 171,94	15 282,98	6 888,96	0,00
CHAP. 21 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY : PURCHASE, HIRE AND MAINTENANCE	4 188 472,89	4 064 383,82	124 089,07	0,00
Item 2300 Stationery, office supplies and miscellaneous consuma	60 969,23	33 604,41	27 364,82	0,00
Art. 230 Stationery, office supplies and miscellaneous consumabl	60 969,23	33 604,41	27 364,82	0,00
Item 2310 Financial charges	4 979,60	0,60	4 979,00	0,00
Art. 231 Financial charges	4 979,60	0,60	4 979,00	0,00
Item 2320 Legal expenses	12 957,95	12 957,95	0,00	0,00
Art. 232 Legal expenses and damages	12 957,95	12 957,95	0,00	0,00
Item 2360 Postage and delivery charges	25 074,34	7 777,91	17 296,43	0,00
Art. 236 Postage and delivery charges	25 074,34	7 777,91	17 296,43	0,00
Item 2380 Other administrative expenditure	19 911,42	14 527,62	5 383,80	0,00
Art. 238 Other administrative expenditure	19 911,42	14 527,62	5 383,80	0,00
CHAP. 23 CURRENT ADMINISTRATIVE EXPENDITURE	123 892,54	68 868,49	55 024,05	0,00
Item 2520 Entertainment and representation expenses	81 168,60	46 546,61	34 621,99	0,00
Art. 252 Entertainment and representation expenses	81 168,60	46 546,61	34 621,99	0,00
Item 2540 Meetings, congresses and conferences	10 024,43	9 111,72	912,71	0,00
Art. 254 Meetings, congresses and conferences	10 024,43	9 111,72	912,71	0,00
Item 2560 Expenditure on the dissemination of information and c	10 487,95	10 487,95	0,00	0,00
Art. 256 Expenditure on the dissemination of information and on participation in public events	10 487,95	10 487,95	0,00	0,00
Item 2570 Joint Interpreting and Conference Service	101 429,28	51 554,77	49 874,51	0,00
Art. 257 Joint interpreting and Conference Service	101 429,28	51 554,77	49 874,51	0,00
CHAP. 25 MEETINGS AND CONFERENCES	203 110,26	117 701,05	85 409,21	0,00
Item 2700 Limited consultations, studies and surveys	417 020,74	382 449,04	34 571,70	0,00
Art. 270 Limited consultations, studies and surveys	417 020,74	382 449,04	34 571,70	0,00
Item 2720 Documentation, library and archiving expenditure	88 447,52	87 979,39	468,13	0,00
Art. 272 Documentation, library and archiving expenditure	88 447,52	87 979,39	468,13	0,00
Item 2740 Official Journal	150 000,00	69 824,03	80 175,97	0,00
Item 2741 Publications of a general nature	243 283,96	161 820,00	81 463,96	0,00
Art. 274 Production and distribution	393 283,96	231 644,03	161 639,93	0,00
CHAP. 27 INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	898 752,22	702 072,46	196 679,76	0,00
TITLE 2 - BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	9 293 907,24	8 354 562,78	939 344,46	0,00
TOTAL	11 040 895,26	9 499 603,74	2 084 129,52	0,00