



Annual accounts of the European External Action Service

Financial year 2014

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BACKGROUND INFORMATION ON THE EEAS

The European External Action Service (EEAS) was created to assist the High Representative of the Union for Foreign Affairs and Security Policy (HR) in fulfilling her mandate (Art.27(3) TEU¹, as modified by the Treaty of Lisbon).

EEAS was formed by the merger of the main elements of the external relations departments of the General Secretariat of the Council and the European Commission on 1 January 2011. Since then, the EEAS has operated as a unique and independent institution with its own budgetary responsibility before the Parliament and the Council. The budget of EEAS is entirely administrative and it covers both the headquarters' activities and the activities of the various EU delegations abroad.

As an EU institution, within the meaning of the Financial Regulation (FR)², the EEAS is required to prepare and adopt its own annual accounts, which are ultimately consolidated in those of the EU. The annual accounts comprise the EEAS and the local pension and sickness insurance funds for local agents. The preparation of the annual accounts is entrusted to the EEAS Accounting Officer. According to the Article 68(1) FR, the Accounting Officer of the Commission shall also act as the Accounting Officer of the EEAS.

¹ Treaty on the European Union – OJ C 326/01, 26.10.2012, p. 1.

² Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 – OJ L 298, 26.10.2012, p. 1.

CERTIFICATION OF THE ACCOUNTS

The annual accounts of the European External Action Service for the year 2014 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by myself in my capacity as the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European External Action Service in accordance with Article 68 of the Financial Regulation.

I have obtained from the authorising officers, who certified its reliability, all the information necessary for the production of the accounts that show the European External Action Service's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European External Action Service.

[signed]

Manfred Kraff

Accounting Officer

10 June 2015

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

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BALANCE SHEET

EUR '000

| | Note | 31.12.2014 | 31.12.2013 |
|---|------|------------------|------------------|
| NON-CURRENT ASSETS | | | |
| <i>Intangible assets</i> | 2.1 | 827 | 815 |
| <i>Property, plant and equipment</i> | 2.2 | 347 099 | 358 523 |
| <i>Pre-financing</i> | 2.4 | - | 1 128 |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.5 | 4 490 | 4 336 |
| | | 352 416 | 364 802 |
| CURRENT ASSETS | | | |
| <i>Financial assets</i> | 2.3 | 50 426 | 46 868 |
| <i>Pre-financing</i> | 2.4 | 4 402 | 318 |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.5 | 40 847 | 32 697 |
| <i>Cash and cash equivalents</i> | 2.6 | 59 734 | 60 197 |
| | | 155 408 | 140 080 |
| TOTAL ASSETS | | 507 824 | 504 883 |
| NON-CURRENT LIABILITIES | | | |
| <i>Financial liabilities</i> | 2.8 | (299 803) | (310 498) |
| | | (299 803) | (310 498) |
| CURRENT LIABILITIES | | | |
| <i>Provisions</i> | 2.7 | (76) | (7 433) |
| <i>Financial liabilities</i> | 2.8 | (1 984) | (5 921) |
| <i>Payables</i> | 2.9 | (25 006) | (30 276) |
| <i>Accrued charges and deferred income</i> | 2.10 | (15 403) | (20 996) |
| | | (42 468) | (64 627) |
| TOTAL LIABILITIES | | (342 272) | (375 125) |
| NET ASSETS | | 165 552 | 129 757 |
| <i>Accumulated surplus</i> | | 129 757 | 114 179 |
| <i>Economic result of the year</i> | | 35 795 | 15 578 |
| NET ASSETS | | 165 552 | 129 757 |

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

| | Note | 2014 | 2013 |
|---|------|------------------|------------------|
| REVENUE | | | |
| Revenue from non-exchange transactions | | | |
| <i>Recovery of expenses</i> | | – | 3 971 |
| <i>Funds transferred from the Commission</i> | | 723 921 | 706 255 |
| <i>Other non-exchange revenue</i> | 3.2 | 44 065 | 40 324 |
| | | 767 986 | 750 549 |
| Revenue from exchange transactions | | | |
| <i>Financial income</i> | 3.3 | 520 | 873 |
| <i>Other exchange revenue</i> | 3.4 | 31 913 | 34 716 |
| | | 32 433 | 35 589 |
| | | 800 418 | 786 139 |
| EXPENSES | | | |
| <i>Operating costs</i> | | – | (19) |
| <i>Staff costs</i> | 3.5 | (400 635) | (408 126) |
| <i>Finance costs</i> | 3.6 | (7 067) | (14 458) |
| <i>Administrative expenses</i> | 3.7 | (356 922) | (347 957) |
| | | (764 623) | (770 560) |
| ECONOMIC RESULT OF THE YEAR | | 35 795 | 15 578 |

CASHFLOW STATEMENT

EUR '000

| | 2014 | 2013 |
|---|--------------|----------------|
| <i>Economic result of the year</i> | 35 795 | 15 578 |
| Operating activities | | |
| <i>Amortisation</i> | 461 | 296 |
| <i>Depreciation</i> | 24 606 | 20 118 |
| <i>(Increase)/decrease in financial assets</i> | (3 558) | (4 741) |
| <i>(Increase)/decrease in pre-financing</i> | (2 956) | 1 021 |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (8 303) | (7 533) |
| <i>Increase/(decrease) in provisions</i> | (7 357) | (706) |
| <i>Increase/(decrease) in financial liabilities</i> | (14 632) | (274 934) |
| <i>Increase/(decrease) in payables</i> | (5 270) | (3 145) |
| <i>Increase/(decrease) in accrued charges and deferred income</i> | (5 594) | 15 100 |
| Investing activities | | |
| <i>(Increase)/decrease in intangible assets and property, plant and equipment</i> | (13 655) | 237 529 |
| NET CASHFLOW | (463) | (1 418) |
| <i>Net increase/(decrease) in cash and cash equivalents</i> | (463) | (1 418) |
| <i>Cash and cash equivalents at the beginning of the year</i> | 60 197 | 61 615 |
| <i>Cash and cash equivalents at year-end</i> | 59 734 | 60 197 |

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

| | Accumulated Surplus/(Deficit) | Economic result of the year | Net Assets |
|---|----------------------------------|--------------------------------|----------------|
| BALANCE AS AT 31.12.2012 | 196 460 | (82 281) | 114 179 |
| <i>Allocation of the 2012 economic result</i> | <i>(82 281)</i> | <i>82 281</i> | <i>-</i> |
| <i>Economic result of the year</i> | <i>-</i> | <i>15 578</i> | <i>15 578</i> |
| BALANCE AS AT 31.12.2013 | 114 179 | 15 578 | 129 757 |
| <i>Allocation of the 2013 economic result</i> | <i>15 578</i> | <i>(15 578)</i> | <i>-</i> |
| <i>Economic result of the year</i> | <i>-</i> | <i>35 795</i> | <i>35 795</i> |
| BALANCE AS AT 31.12.2014 | 129 757 | 35 795 | 165 552 |

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the entity are the same as those applied by all consolidated EU entities. They are outlined in the note 1 of the consolidated annual accounts of the EU. A summary of the most important policies is given below.

1.1. LEGAL BASIS AND ACCOUNTING RULES

In accordance with Article 143 of the Financial Regulation, the EU and its consolidated entities prepare their financial statements on the basis of accrual-based accounting rules that are based on International Public Sector Accounting Standards (IPSAS). The accounting rules adopted by the Accounting Officer of the Commission are applied by all the Institutions and bodies of the EU falling within the scope of consolidation in order to establish a uniform set of rules for accounting, valuation and presentation of the accounts with a view to harmonising the process for drawing up the financial statements and consolidation, as required by Article 152 of the Financial Regulation.

1.2. ACCOUNTING PRINCIPLES

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 2 (the same as in IPSAS 1): fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting according to Article 144 of the Financial Regulation are relevance, reliability, understandability and comparability.

1.3. CONSOLIDATION

The accounts of this entity are fully consolidated in the EU consolidated annual accounts.

1.4. BASIS OF PREPARATION

1.4.1. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euros on the basis of the exchange rates applying on 31 December.

Euro exchange rates

| Currency | 31.12.2014 | 31.12.2013 | Currency | 31.12.2014 | 31.12.2013 |
|------------|-----------------|------------|------------|-----------------|------------|
| BGN | 1.9558 | 1.9558 | LTL | 3.4528 | 3.4528 |
| CZK | 27.7350 | 27.4270 | PLN | 4.2732 | 4.1543 |
| DKK | 7.4453 | 7.4593 | RON | 4.4828 | 4.4710 |
| GBP | 0.7789 | 0.8337 | SEK | 9.3930 | 8.8591 |
| HRK | 7.6580 | 7.6265 | CHF | 1.2024 | 1.2276 |
| HUF | 315.5400 | 297.0400 | JPY | 145.2300 | 144.7200 |
| LVL | - | 0.7028 | USD | 1.2141 | 1.3791 |

1.4.2. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; amounts for employee benefit liabilities, provisions, financial risk on inventories and accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

1.5. BALANCE SHEET

1.5.1. Intangible assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

1.5.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

| Type of asset | Straight line depreciation rate |
|---------------------------------------|---------------------------------|
| <i>Buildings</i> | 4% |
| <i>Plant, machinery and equipment</i> | 10% to 25% |
| <i>Furniture</i> | 10% to 25% |
| <i>Fixtures and fittings</i> | 10% to 33% |
| <i>Vehicles</i> | 25% |
| <i>Computer hardware</i> | 25% |
| <i>Other tangible assets</i> | 10% to 33% |

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

Leases

Leases of tangible assets, where the entity has substantially all the risks and rewards of ownership, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. Each lease payment

is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The rental obligations, net of finance charges, are included as liabilities. The interest element of the finance cost is charged to the statement of financial performance over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets held under finance leases are depreciated over the shorter of the assets' useful life and the lease term.

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

1.5.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

1.5.4. Financial assets

The financial assets are classified in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

(i) Financial assets at fair value through profit or loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

(iv) Available for sale financial assets

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the time period in which the entity expects to dispose of them which is usually the remaining maturity at the balance sheet date.

1.5.5. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular pre-financing agreement. The float or advance is repaid or used for the purpose for which it was provided during the period defined in the agreement. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing is reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses) and amounts returned.

At year-end, outstanding pre-financing amounts are valued at the original amount(s) paid less: amounts returned, eligible amounts expensed, estimated eligible amounts not yet cleared at year-end, and value reductions.

1.5.6. Receivables and recoverables

Receivables and recoverables are carried at original amount less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.5.7. Cash and cash equivalents

Cash and cash equivalents are financial instruments and classified as available for sale financial assets. They include cash at hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

1.5.8. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ("expected value" method).

1.5.9. Payables

A significant amount of the payables of the entity are not related to the purchase of goods or services – instead they are unpaid cost claims from beneficiaries of grants or other EU funding. They are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.5.10. Accrued and deferred income and charges

At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists, an accrued income will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

1.6. STATEMENT OF FINANCIAL PERFORMANCE

1.6.1. Revenue

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Exchange revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.6.2. Expenses

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

Non-exchange expenses account for the majority of the entity's expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

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

1.7. CONTINGENT ASSETS AND LIABILITIES

1.7.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly

within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.7.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. INTANGIBLE ASSETS

| | <i>EUR '000</i> |
|--|-----------------|
| <i>Gross carrying amounts at 31.12.2013</i> | 1 750 |
| <i>Additions</i> | 30 |
| <i>Disposals</i> | (20) |
| <i>Other changes</i> | 442 |
| Gross carrying amounts at 31.12.2014 | 2 203 |
| <i>Accumulated amortisation at 31.12.2013</i> | (935) |
| <i>Amortisation charge for the year</i> | (461) |
| <i>Disposals</i> | 20 |
| Accumulated amortisation at .31.12.2014 | (1 376) |
| NET CARRYING AMOUNT AT 31.12.2014 | 827 |
| <i>NET CARRYING AMOUNT AT 31.12.2013</i> | 815 |

The above amounts relate primarily to computer software.

2.2. PROPERTY, PLANT AND EQUIPMENT

| | Land and buildings | Plant and equipment | Furniture and vehicles | Computer hardware | Other | Finance leases | Assets under construction | EUR '000 Total |
|---|--------------------|---------------------|------------------------|-------------------|-----------------|-----------------|---------------------------|-------------------|
| <i>Gross carrying amount at 31.12.2013</i> | 161 356 | 9 897 | 70 396 | 36 728 | 14 163 | 231 240 | 5 563 | 529 343 |
| <i>Additions</i> | 166 | 542 | 6 085 | 3 002 | 1 851 | - | - | 11 647 |
| <i>Disposals</i> | (429) | (681) | (6 860) | (3 637) | (676) | - | - | (12 283) |
| <i>Transfer between asset categories</i> | 5 563 | (34) | 34 | - | - | - | (5 563) | - |
| <i>Other changes</i> | - | 168 | 618 | 6 448 | 621 | - | - | 7 855 |
| Gross carrying amount at 31.12.2014 | 166 656 | 9 892 | 70 272 | 42 542 | 15 959 | 231 240 | - | 536 561 |
| <i>Accumulated depreciation at 31.12.2013</i> | (48 172) | (7 377) | (53 760) | (31 267) | (11 743) | (18 499) | - | (170 819) |
| <i>Depreciation charge for the year</i> | (4 519) | (701) | (5 125) | (3 636) | (1 375) | (9 250) | - | (24 606) |
| <i>Disposals</i> | 371 | 609 | 5 824 | 3 601 | 628 | - | - | 11 032 |
| <i>Transfer between asset categories</i> | - | 8 | (8) | - | - | - | - | - |
| <i>Other changes</i> | - | (13) | (117) | (4 668) | (271) | - | - | (5 069) |
| Accumulated depreciation at 31.12.2014 | (52 321) | (7 476) | (53 186) | (35 970) | (12 761) | (27 749) | - | (189 462) |
| NET CARRYING AMOUNT at 31.12.2014 | 114 335 | 2 416 | 17 086 | 6 572 | 3 198 | 203 491 | - | 347 099 |
| <i>NET CARRYING AMOUNT at 31.12.2013</i> | 113 184 | 2 520 | 16 635 | 5 461 | 2 419 | 212 741 | 5 563 | 358 523 |

The property, plant and equipment of EEAS include assets of the delegations and of the headquarters in Brussels.

Out of the total net carrying amount of EUR 347.1 million, EUR 203.5 million relates to the financial lease contract of the EEAS headquarters building in Brussels and EUR 80.3 million relates to the delegation building in Japan which is paid for in instalments. The respective liabilities related to these assets can be found under financial liabilities in the balance sheet (see notes **2.8**).

During 2014, the construction of the delegation building in Haiti was finished and the underlying amount of EUR 5.6 million was transferred from assets under construction to land and buildings.

2.3. FINANCIAL ASSETS

The financial assets relate to term deposits with a maturity between 3 months and 1 year held by the local staff pension fund of EUR 37.8 million (2013: EUR 34.6 million) and the sickness insurance fund for local staff EUR 12.7 million (2013: EUR 12.3 million).

2.4. PRE-FINANCING

| | EUR '000 | |
|----------------------------------|--------------|--------------|
| | 31.12.2014 | 31.12.2013 |
| <i>Non-current pre-financing</i> | – | 1 128 |
| <i>Current pre-financing</i> | 4 402 | 318 |
| Total | 4 402 | 1 446 |

The decrease in non-current pre-financing is explained by the amounts related to the delegation building in Japan that were reclassified under the heading non-current buildings bought on credit (see note **2.8**).

The current pre-financing amount comprises pre-payments made in respect of the delegation building in Japan (EUR 2.8 million) and the new delegation building in Cape Verde (EUR 1.2 million).

2.5. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

| | | EUR '000 | |
|--|-------|---------------|---------------|
| | Note | 31.12.2014 | 31.12.2013 |
| Non-current | | | |
| <i>Receivables from exchange transactions</i> | 2.5.1 | 4 490 | 4 336 |
| | | 4 490 | 4 336 |
| Current | | | |
| <i>Recoverables from non-exchange transactions</i> | 2.5.2 | 6 423 | 5 892 |
| <i>Receivables from exchange transactions</i> | 2.5.1 | 34 424 | 26 805 |
| | | 40 847 | 32 697 |
| Total | | 45 337 | 37 034 |

2.5.1. Receivables from exchange transactions

| | EUR '000 | |
|---|---------------|---------------|
| | 31.12.2014 | 31.12.2013 |
| Non-current | | |
| <i>Guarantees and deposits</i> | 4 490 | 4 336 |
| | 4 490 | 4 336 |
| Current | | |
| <i>Customers</i> | 22 | 12 |
| <i>Deferred charges relating to exchange transactions</i> | 28 203 | 18 974 |
| <i>Others</i> | 6 199 | 7 819 |
| | 34 424 | 26 805 |
| Total | 38 914 | 31 141 |

The non-current receivables relate to rental guarantees paid by the delegations.

The deferred charges contain both inter-EU and third party related amounts. Prepaid rental charges of EUR 6.8 million for the EEAS headquarters building in Brussels for 2015 are also included.

Included under the sub-heading others are VAT receivables in the delegations (EUR 3.6 million) and balances on suspense accounts related to personnel (EUR 1.7 million). The suspense accounts are general ledger (G/L) accounts used by the delegations in which amounts are temporarily recorded. These accounts record expenses and income which cannot be immediately allocated to a specific budget line. When the appropriate G/L account is determined, the amounts in suspense must be transferred out of the suspense account and posted to the correct G/L account.

2.5.2. Recoverables from non-exchange transactions

At 31.12.2014 EEAS did not have any non-current recoverables from non-exchange transactions. All the amounts included under this heading are current.

| | <i>EUR '000</i> | |
|---------------------------|-----------------|--------------|
| | 31.12.2014 | 31.12.2013 |
| Current | | |
| <i>Member States</i> | 96 | 87 |
| <i>Accrued income</i> | 6 619 | 5 805 |
| <i>Other recoverables</i> | (291) | 1 |
| Total | 6 423 | 5 892 |

An amount of EUR 6 million included under accrued income relates to the reimbursement of shared charges between EEAS and European Union Special Representatives (EUSR). The revenue from EUSR for 2014 has been estimated to EUR 3 million. The remaining amount of EUR 0.6 million concerns accrued income related to the SLA with the Council.

The amount under other recoverables largely comprises the liaison account between EEAS and the European Development Fund (EDF) that amounted to kEUR (334). In 2013 it was kEUR 1.

2.6. CASH AND CASH EQUIVALENTS

| | <i>EUR '000</i> | |
|--|-----------------|---------------|
| | 31.12.2014 | 31.12.2013 |
| <i>Current accounts</i> | 4 824 | 5 537 |
| <i>Imprest accounts</i> | 29 579 | 29 862 |
| <i>Current deposits and other cash equivalents</i> | 25 331 | 24 798 |
| Total | 59 734 | 60 197 |

The current accounts represent bank accounts used for drawing down the EEAS budget. The treasury level is essentially driven by the EEAS budget and its execution.

Imprest accounts represent cash held by delegations and the balance comprises a reserve that the delegations are required to hold on their bank accounts. This reserve approximately equals the equivalent of three months of operational costs of the delegations. The levels of cash in delegations remain at a constant level in 2014 compared to 2013.

The current deposits and other cash equivalents relate entirely to term deposits held for less than 3 months concerning the local pension fund (EUR 19.7 million) and the sickness insurance fund for local staff (EUR 5.6 million).

LIABILITIES

2.7. PROVISIONS

EUR '000

| | Amount at 31.12.2013 | Unused amounts reversed | Amounts used | Amount at 31.12.2014 |
|--------------------|-------------------------|----------------------------|-----------------|-------------------------|
| <i>Legal cases</i> | 76 | - | - | 76 |
| <i>Other</i> | 7 357 | (1 893) | (5 465) | - |
| Total | 7 433 | (1 893) | (5 465) | 76 |

At 31.12.2014 EEAS did not have any non-current provisions. All provisions included under this heading are current.

The decrease in other provisions relates to the remuneration adjustments of EU civil servants for the years 2011 and 2012 that were, following the ruling of the European Court of Justice, settled in 2014. The unused amount of EUR 1.9 million has been recognised as other non-exchange revenue (see note **3.2**).

2.8. FINANCIAL LIABILITIES

EUR '000

| | 31.12.2014 | 31.12.2013 |
|-----------------------------------|----------------|----------------|
| Non-current | | |
| <i>Finance leasing debts</i> | 218 771 | 224 861 |
| <i>Buildings bought on credit</i> | 23 557 | 31 395 |
| <i>Other</i> | 57 476 | 54 243 |
| | 299 803 | 310 498 |
| Current | | |
| <i>Finance leasing debts</i> | - | 5 921 |
| <i>Buildings bought on credit</i> | 1 984 | - |
| | 1 984 | 5 921 |
| Total | 301 787 | 316 419 |

The finance leasing debts include the liability related to the lease contract of the EEAS headquarters building in Brussels (see note **2.2**). The decrease in the current portion of the leasing liability is due to the fact that 2015 amounts were pre-paid in 2014.

Buildings bought on credit relate to the amounts to be paid (in instalments) for the delegation building in Japan (see note **2.2**). It should be noted that the 2015 amounts have been pre-paid in 2014 and recorded as current pre-financing (see note **2.4**).

The amounts under the sub-heading other non-current financial liabilities comprise entirely the liabilities of the local pension fund towards the local agents working in the delegations.

Charges still to be paid in respect of finance leases shown in non-current and current financial liabilities break down as follows:

EUR '000

| Description | Future amounts to be paid | | | Total Liability |
|--|---------------------------|---------------|----------------|-----------------|
| | < 1 year | > 1 year | > 5 years | |
| Land and buildings | - | 26 146 | 192 625 | 218 771 |
| Other tangible assets | - | - | - | - |
| Total at 31.12.2014 | - | 26 146 | 192 625 | 218 771 |
| Interest element | - | 23 859 | 65 736 | 89 595 |
| Total future minimum lease payments at 31.12.2014 | - | 50 005 | 258 361 | 308 366 |
| Total future minimum lease payments at 31.12.2013 | 12 501 | 50 005 | 270 862 | 333 369 |

2.9. PAYABLES

EUR '000

| | 31.12.2014 | 31.12.2013 |
|------------------|---------------|---------------|
| Current payables | 17 916 | 6 164 |
| Sundry payables | 7 090 | 24 113 |
| Total | 25 006 | 30 276 |

Current payables relate mainly to amounts due to suppliers (EUR 16.6 million).

Sundry payables are largely composed of amounts related to assets received but not yet invoiced (EUR 2.2 million). Additionally, payables relating to the local agents' pension scheme (EUR 1.4 million) and local tax and social security payables (EUR 1.1 million) are included. Furthermore the heading also comprises co-financing payables related to young experts of the Members States in delegations (EUR 1.9 million). These co-financing payables are partially offset by amounts recorded in exchange receivables.

2.10. ACCRUED CHARGES AND DEFERRED INCOME

EUR '000

| | 31.12.2014 | 31.12.2013 |
|-----------------|---------------|---------------|
| Accrued charges | 14 017 | 20 088 |
| Deferred income | 1 339 | 829 |
| Other | 47 | 79 |
| Total | 15 403 | 20 996 |

The accrued charges mainly contain EUR 7.5 million of invoices to be received and an accrual of EUR 6.5 million relating to untaken holidays. The overall decrease in accrued charges is mainly explained by a decrease in the estimated invoices to be received compared to 31.12.2013.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

3.1. RECLASSIFICATION OF 2013 FIGURES

So as to better present information to the users of these accounts, the layout of the Statement of Financial Performance has been restructured in the 2014 accounts. As required by with the EU accounting rules, a reclassification of the 2013 figures is made, noting that no amounts have been changed, only the presentation of existing figures – revenues, expenses and the result remain as originally published in the 2013 accounts. An overview of the impact of the changes is given below:

| | Own resource and contributions revenue | Other operating revenue | Total | Administrative expenses | Operating expenses | Total operating expenses | Surplus from operating activities | Financial revenue | Financial expenses | Economic result of the year | EUR '000 2013 (reclassified) |
|--|--|-------------------------|----------------|-------------------------|--------------------|--------------------------|-----------------------------------|-------------------|--------------------|-----------------------------|------------------------------------|
| 2013 (published) | 706 255 | 79 011 | 785 266 | (746 934) | (9 045) | (755 979) | 29 287 | 873 | (14 581) | 15 578 | |
| Non-exchange revenue | | | | | | | | | | | |
| <i>Recovery of expenses</i> | | 3 971 | 3 971 | | | | | | | | 3 971 |
| <i>Funds transferred from the Commission</i> | 706 255 | | 706 255 | | | | | | | | 706 255 |
| <i>Other</i> | | 40 324 | | | | | | | | | 40 324 |
| Total non-exchange revenue | 706 255 | 44 295 | 750 549 | | | | | | | | 750 549 |
| Exchange revenue | | | | | | | | | | | |
| <i>Financial income</i> | | | | | | | | 873 | | | 873 |
| <i>Other exchange revenue</i> | | 34 716 | 34 716 | | | | | | | | 34 716 |
| Total exchange revenue | | 34 716 | 34 716 | | | | | 873 | | | 35 589 |
| TOTAL REVENUE | 706 255 | 79 011 | 785 266 | | | | | 873 | - | - | 786 139 |
| <i>Operating costs</i> | | | | | (19) | (19) | | | | | (19) |
| <i>Staff and pension costs</i> | | | | (408 126) | | (408 126) | | | | | (408 126) |
| <i>Finance costs</i> | | | | | (42) | (42) | | | (14 416) | | (14 458) |
| <i>Other expenses</i> | | | | (338 807) | (8 984) | (347 791) | | | (166) | | (347 957) |
| TOTAL EXPENSES | | | | (746 934) | (9 045) | (755 979) | | | (14 581) | | (770 560) |
| Economic result of the year | | | | | | | | | | | 15 578 |

NON-EXCHANGE REVENUE

3.2. OTHER NON-EXCHANGE REVENUE

| | EUR '000 | |
|-------------------------------|---------------|---------------|
| | 2014 | 2013 |
| Staff taxes and contributions | 42 173 | 32 253 |
| Adjustments/provisions | 1 893 | 8 064 |
| Miscellaneous | – | 7 |
| Total | 44 065 | 40 324 |

Included under the sub-heading adjustments/provisions is the reversal of unused provisions for the remuneration adjustments of EU civil servants for the years 2011 and 2012 (see note 2.7).

EXCHANGE REVENUE

3.3. FINANCIAL INCOME

| | EUR '000 | |
|-------------------------------|------------|------------|
| | 2014 | 2013 |
| Interest income | | |
| Loans | 124 | 89 |
| Cash and cash equivalents | 338 | 776 |
| | 462 | 865 |
| Other financial income | 58 | 7 |
| Total | 520 | 873 |

3.4. OTHER EXCHANGE REVENUE

| | EUR '000 | |
|---|---------------|---------------|
| | 2014 | 2013 |
| Property, plant and equipment related revenue | 4 132 | 19 078 |
| Foreign exchange gains | 7 590 | 5 492 |
| Other | 20 191 | 10 147 |
| Total | 31 913 | 34 716 |

Included under the sub-heading other is the accrued income of EUR 6.0 million relating to the recovery of shared charges between EEAS and European Union Special Representatives (see note 2.5) and EUR 11.6 million relating to the correction of the financial lease expense booked in 2013.

EXPENSES

3.5. STAFF COSTS

| | EUR '000 | |
|--------------------|----------------|----------------|
| | 2014 | 2013 |
| <i>Staff costs</i> | 400 635 | 408 126 |
| Total | 400 635 | 408 126 |

Overall, the 2014 staff expenses are in line with 2013. The amount comprises EEAS staff expenses and staff expenses of the European Commission local staff working in the delegations of the Union.

The staff members of EEAS are part of the Pensions Scheme of European Officials. The administration of the pensions is entrusted to the European Commission who also account for the underlying pension expenses and liabilities.

3.6. FINANCE COSTS

| | EUR '000 | |
|---|--------------|---------------|
| | 2014 | 2013 |
| <i>Interest expenses</i> | 733 | 774 |
| <i>Financial leases</i> | 5 843 | 13 375 |
| <i>Impairment loss on loans and receivables</i> | (35) | 42 |
| <i>Other finance costs</i> | 526 | 267 |
| Total | 7 067 | 14 458 |

Included under the sub-heading financial leases is the amount of EUR 5.8 million related to the leasing of the EEAS headquarters building in Brussels. The decrease of this amount compared to 2013 is due to a correction of financial lease interest expenses (see note **3.4**).

3.7. ADMINISTRATIVE EXPENSES

| | | EUR '000 | |
|---|-------|----------------|----------------|
| | Note | 2014 | 2013 |
| <i>Property, plant and equipment related expenses</i> | 3.7.1 | 240 019 | 230 132 |
| <i>Foreign exchange losses</i> | | 8 840 | 8 984 |
| <i>Office supplies & maintenance</i> | | 20 403 | 26 183 |
| <i>Communications & publications</i> | | 29 406 | 13 529 |
| <i>Missions</i> | | 24 912 | 23 649 |
| <i>IT costs</i> | | 20 644 | 26 751 |
| <i>Training costs</i> | | 2 358 | 2 209 |
| <i>External non-IT services</i> | | 5 510 | 10 625 |
| <i>Other</i> | | 4 831 | 5 894 |
| Total | | 356 922 | 347 957 |

3.7.1. Property, plant and equipment related expenses

Included under this heading are expenses of EUR 115.4 million (2013: EUR 123.7 million) relating to operating leases. The amounts committed to be paid during the remaining term of these lease contracts are as follows:

| | Future amounts to be paid | | | EUR '000 |
|---|---------------------------|----------------|-----------|----------------|
| | < 1 year | 1- 5 years | > 5 years | Total |
| <i>Buildings</i> | 118 289 | 274 230 | - | 392 519 |
| <i>IT materials and other equipment</i> | 46 | 70 | - | 116 |
| Total | 118 335 | 274 300 | - | 392 635 |

4. CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

4.1. CONTINGENT ASSETS

| | <i>EUR '000</i> | |
|---------------------------------|-----------------|--------------|
| | 31.12.2014 | 31.12.2013 |
| Guarantees received | | |
| <i>Pre-financing guarantees</i> | 1 025 | 230 |
| <i>Performance guarantees</i> | 1 053 | 755 |
| <i>Other guarantees</i> | – | 30 |
| Total | 2 078 | 1 015 |

4.2. CONTINGENT LIABILITIES

Contingent liabilities total EUR 1.3 million and relate exclusively to actions for damages currently being brought against the EEAS, other legal disputes and the estimated legal costs.

4.3. OTHER SIGNIFICANT DISCLOSURES

4.3.1. Outstanding commitments not yet expensed

| | <i>EUR '000</i> | |
|---|-----------------|------------|
| | 31.12.2014 | 31.12.2013 |
| <i>Outstanding commitments not yet expensed</i> | 81 984 | 68 686 |

The amount disclosed above is the budgetary RAL ("Reste à Liquider") less related amounts that have been included as expenses in the 2014 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

4.3.2. Related parties

The related parties of the EEAS are the other EU consolidated entities and the key management personnel of EEAS. Transactions between these parties take place as part of the normal operations of EEAS and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

5. FINANCIAL INSTRUMENTS DISCLOSURES

5.1. CURRENCY RISKS

Exposure of the EEAS to currency risk at year end:

| | 31.12.2014 | | | | | 31.12.2013 | | | | | EUR '000 |
|---|--------------|-------------|------------------|---------------|------------------|--------------|----------------|------------------|-----------------|------------------|----------|
| | USD | GBP | EUR | Other | Total | USD | GBP | EUR | Other | Total | |
| Financial assets | | | | | | | | | | | |
| <i>Financial assets</i> | - | - | 50 426 | - | 50 426 | - | - | 46 868 | - | 46 868 | |
| <i>Receivables and recoverables</i> | 1 630 | (0) | 38 437 | 5 270 | 45 337 | 1 492 | - | 30 608 | 4 934 | 37 034 | |
| <i>Cash and cash equivalents</i> | 6 319 | - | 48 051 | 5 364 | 59 734 | 5 608 | - | 38 319 | 16 270 | 60 197 | |
| | 7 948 | (0) | 136 914 | 10 634 | 155 496 | 7 100 | - | 115 795 | 21 204 | 144 098 | |
| Financial liabilities | | | | | | | | | | | |
| <i>Financial liabilities & payables</i> | 221 | 56 | 326 071 | 446 | 326 793 | (108) | 2 359 | 292 605 | 51 840 | 346 696 | |
| | 221 | 56 | 326 071 | 446 | 326 793 | (108) | 2 359 | 292 605 | 51 840 | 346 696 | |
| Net position | 7 727 | (56) | (189 156) | 10 189 | (171 297) | 7 208 | (2 359) | (176 810) | (30 636) | (202 598) | |

5.2. CREDIT RISK

Financial assets that are neither past due nor impaired:

EUR '000

| | Total | Neither past due nor impaired | Past due but not impaired | | |
|------------------------------|---------------|-------------------------------|---------------------------|-----------|-----------|
| | | | < 1 year | 1-5 years | > 5 years |
| Financial assets | 50 426 | 50 426 | - | - | - |
| Receivables and recoverables | 45 337 | 45 337 | - | - | - |
| Total at 31.12.2014 | 95 763 | 95 763 | - | - | - |
| Financial assets | 46 868 | 46 868 | - | - | - |
| Receivables and recoverables | 37 034 | 37 034 | - | - | - |
| Total at 31.12.2013 | 83 901 | 83 901 | - | - | - |

Financial assets by risk category:

EUR '000

| | 31.12.2014 | | | 31.12.2013 | | |
|--|---------------------|---------------|----------------|---------------------|---------------|----------------|
| | Loans & Receivables | Cash | Total | Loans & Receivables | Cash | Total |
| Counterparties with external credit rating | | | | | | |
| Prime and high grade | 50 426 | 36 135 | 86 561 | 46 955 | 29 517 | 76 472 |
| Upper medium grade | - | 629 | 629 | - | 10 341 | 10 341 |
| Lower medium grade | - | 2 651 | 2 651 | - | 3 869 | 3 869 |
| Non-investment grade | - | 4 765 | 4 765 | - | 3 167 | 3 167 |
| Total | 50 426 | 44 180 | 94 606 | 46 955 | 46 895 | 93 850 |
| Counterparties without external credit rating | | | | | | |
| Debtors who never defaulted | 45 337 | 15 554 | 60 891 | 36 947 | 13 302 | 50 249 |
| Total | 45 337 | 15 554 | 60 891 | 36 947 | 13 302 | 50 249 |
| Total | 95 763 | 59 734 | 155 496 | 83 901 | 60 197 | 144 098 |

5.3. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity:

EUR '000

| | < 1 year | 1-5 years | > 5 years | Total |
|-----------------------------|---------------|---------------|----------------|----------------|
| Financial lease liabilities | - | 26 146 | 192 625 | 218 771 |
| Payables | 25 006 | - | - | 25 006 |
| Other financial liabilities | 1 984 | 8 468 | 72 565 | 83 016 |
| Total at 31.12.2014 | 26 990 | 34 614 | 265 190 | 326 793 |
| Financial lease liabilities | 5 921 | 25 421 | 199 440 | 230 782 |
| Payables | 30 276 | - | - | 30 276 |
| Other financial liabilities | - | 10 315 | 75 322 | 85 638 |
| Total at 31.12.2013 | 36 197 | 35 736 | 274 762 | 346 696 |

REPORTS ON THE IMPLEMENTATION OF THE BUDGET AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

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1. BUDGETARY STRUCTURE

1.1. BUDGET REVENUE

The EEAS budget, as with other EU institutions, is not balanced since the revenue is shown in the Commission's budgetary accounts. This is because the Commission is the institution which collects the own resources and distributes the revenues to the other EU institutions.

Aside from its own budget, the EEAS' main sources of budget revenue are:

- Revenue from taxes and other deductions from its staff;
- A contribution from the European Commission's budget. These budget credits are put at the disposal of the EEAS (as assigned revenue) so as to cover primarily the costs of Commission staff working in the EU delegations, these delegations being administratively managed by the EEAS; and
- A contribution from the European Development Fund, also to cover staff related costs in delegations.

1.2. BUDGET EXPENDITURE

The EEAS, as a separate institution within the meaning of the Financial Regulation, was endowed with its own budget for the first time in 2011. The budget of the EEAS includes appropriations covering the administrative costs of the delegations and the administrative costs in the headquarters, which would previously have been managed by the various central support services of the Commission or the General Secretariat of the Council. As explained above, the EEAS has a number of different sources of budget revenue as well as its own budget. Because of this, the EEAS is managing and thus spending more money than its own budget.

At the creation of the EEAS the transfer of budgetary resources was not always accompanied by the corresponding support staff. This 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. The EEAS as an institution with its own budget is also responsible for preparing, presenting and defending its draft budget before the Budget Authority. It is also responsible for managing its own budget, notably through transfers of appropriations.

2. RESULT OF IMPLEMENTATION OF THE BUDGET

| | <i>EUR '000</i> | |
|---|------------------|------------------|
| | 2014 | 2013 |
| <i>Revenue for the financial year</i> | 313 096 | 313 386 |
| <i>Payments against current year appropriations</i> | (702 898) | (675 793) |
| <i>Payment appropriations carried over to year N+1</i> | (110 237) | (112 809) |
| <i>Cancellation of unused payment appropriations carried over from year N-1</i> | 42 462 | 28 217 |
| <i>Exchange differences for the year</i> | (1 340) | (3 491) |
| Budget result | (458 917) | (450 490) |

3. IMPLEMENTATION OF BUDGET REVENUE

| Item | Income appropriations | | Entitlements established | | | Revenue | | | % of budget | EUR '000 Outstanding | | |
|--|--|-------|--------------------------|---------------|---------------|--------------|---------------|---------------|-------------|-------------------------|----------------|----------|
| | Initial | Final | Current year | Carried over | Total | Current year | Carried over | Total | | | | |
| Title 4 : Miscellaneous community taxes, levies and charges | | | | | | | | | | | | |
| Chapter 40 : DEDUCTIONS FROM STAFF REMUNERATION | | | | | | | | | | | | |
| 4000 | Proceeds from the tax on the salaries, wages and allowances of officials, other servants and persons in receipt of a pension | | 21 542 | 21 542 | 19 209 | - | 19 209 | 19 209 | - | 19 209 | 89.17% | - |
| 4040 | Proceeds from the special levy on the salaries of officials and other servants in active employment | | 2 041 | 2 041 | 3 576 | - | 3 576 | 3 576 | - | 3 576 | 175.21% | - |
| Total Chapter 40 | | | 23 583 | 23 583 | 22 785 | - | 22 785 | 22 785 | - | 22 785 | 96.62% | - |
| Chapter 41 : CONTRIBUTIONS TO THE PENSION SCHEME | | | | | | | | | | | | |
| 4100 | Staff contributions to the pension scheme | | 13 658 | 13 658 | 15 740 | - | 15 740 | 15 740 | - | 15 740 | 115.25% | - |
| Total Chapter 41 | | | 13 658 | 13 658 | 15 740 | - | 15 740 | 15 740 | - | 15 740 | 115.25% | - |
| Total Title 4 | | | 37 241 | 37 241 | 38 525 | - | 38 525 | 38 525 | - | 38 525 | 103.45% | - |

| Item | Income appropriations | | Entitlements established | | | Revenue | | | % of budget | EUR '000 Outstanding | | |
|--|---|---------------|--------------------------|----------------|-----------|----------------|----------------|------------|----------------|-------------------------|---------------|----------|
| | Initial | Final | Current year | Carried over | Total | Current year | Carried over | Total | | | | |
| Title 5 : Administrative operation of the institution | | | | | | | | | | | | |
| Chapter 52 : REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST | | | | | | | | | | | | |
| 5200 | Revenue from investments or loans granted, bank and other interest on the institutions accounts | | 250 | 250 | 427 | - | 427 | 427 | - | 427 | 170.9% | - |
| Total Chapter 52 | | 250 | 250 | 427 | - | 427 | 427 | 427 | - | 427 | 170.9% | - |
| Chapter 57 : OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION | | | | | | | | | | | | |
| 5700 | Revenue arising from the repayment of amounts wrongly paid | | - | - | 9 752 | 14 | 9 765 | 9 676 | 14 | 9 689 | 0.00% | 76 |
| 5730 | Other contributions and refunds in connection with the administrative operation of the institution | | - | - | 23 | - | 23 | 23 | - | 23 | 0.00% | - |
| 5740 | Revenue arising from the Commission contribution to the European External Action Service (EEAS) for Commission staff working in Union delegations | | - | - | 263 846 | - | 263 846 | 263 845 | - | 263 845 | 0.00% | 2 |
| Total Chapter 57 | | - | - | 273 622 | 14 | 273 635 | 273 544 | 14 | 273 557 | 0.00% | 78 | |
| Total Title 5 | | 250 | 250 | 274 049 | 14 | 274 063 | 273 971 | 14 | 273 985 | 109594% | 78 | |
| Title 9 : Miscellaneous revenue | | | | | | | | | | | | |
| Chapter 90 : MISCELLANEOUS REVENUE | | | | | | | | | | | | |
| 9000 | Miscellaneous revenue | | - | - | 586 | - | 586 | 586 | - | 586 | 0.00% | - |
| Total Chapter 90 | | - | - | 586 | - | 586 | 586 | 586 | - | 586 | 0.00% | - |
| Total Title 9 | | - | - | 586 | - | 586 | 586 | 586 | - | 586 | 0.00% | - |
| TOTAL EEAS | | 37 491 | 37 491 | 313 160 | 14 | 313 174 | 313 082 | 14 | 313 096 | 835% | 78 | |

4. IMPLEMENTATION OF BUDGET EXPENDITURE

4.1. BREAKDOWN & CHANGES IN COMMITMENT & PAYMENT APPROPRIATIONS BY BUDGET ITEM

4.1.1. Policy area 1: STAFF - 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 |
| | Approp. Voted | Modif-ications | Final budget approp. | Ear-marked Revenue | Approp. Carried | Total | | Approp. Voted | Modif-ications | Final budget approp. | Ear-marked Revenue | Approp. 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 |
| 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 |
| 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 |
| | Approp. Voted | Modif-ications | Final budget approp. | Ear-marked Revenue | Approp. Carried | Total | | Approp. Voted | Modif-ications | Final budget approp. | Ear-marked Revenue | Approp. 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 |

4.1.2. 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 APPROPR. AUTHORISED | Budget Appropriations of the year | | | Additional appropriations | | | |
| | Approp. Voted | Modifications | Final budget approp. | Ear-marked Revenue | Approp. Carried | Total | Approp. Voted | | Modifications | Final budget approp. | Ear-marked Revenue | Approp. Carried | Total | TOTAL APPROPR. AUTHORISED | |
| 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 |

| Budget item | COMMITMENT APPROPRIATIONS | | | | | | | PAYMENT APPROPRIATIONS | | | | | | | |
|---|--|---------------|----------------------|---------------------------|-----------------|----------|--------------------|-----------------------------------|---------------|----------------------|---------------------------|-----------------|---------------|--------------------|---------------|
| | Budget Appropriations of the year | | | Additional appropriations | | | TOTAL APPROPRIATED | Budget Appropriations of the year | | | Additional appropriations | | | TOTAL APPROPRIATED | |
| | Appropriations Voted | Modifications | Final budget approp. | Ear-marked Revenue | Approp. Carried | Total | | Appropriations Voted | Modifications | Final budget approp. | Ear-marked Revenue | Approp. 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 |

4.1.3. 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 |
| | Appr. Voted | Modifications | Final budget approp. | Ear-marked Revenue | Approp. Carried | Total | | Appr. Voted | Modifications | Final budget approp. | Ear-marked Revenue | Approp. 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 | 103 418 | 2 500 | 105 918 | 76 | - | 76 | 105 994 | 103 418 | 2 500 | 105 918 | 76 | - | 76 | 105 994 |
| 3001 | 59 835 | (3 260) | 56 575 | 616 | - | 616 | 57 191 | 59 835 | (3 260) | 56 575 | 616 | - | 616 | 57 191 |
| 3002 | 19 035 | 3 417 | 22 452 | 199 | - | 199 | 22 651 | 19 035 | 3 417 | 22 452 | 199 | 2 904 | 3 102 | 25 555 |
| 3003 | 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 | 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 | - | - | - | 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 EAS | 518 628 | - | 518 628 | 289 392 | - | 289 392 | 808 020 | 518 628 | - | 518 628 | 296 249 | 81 717 | 377 966 | 896 595 |

4.2. IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY BUDGET ITEM

4.2.1. Policy area 1: STAFF - HEADQUARTERS

EUR '000

| Budget item | Appr. authorised | COMMITMENT APPROPRIATIONS | | | | | | | Appropriations lapsing | | | Total | |
|---|------------------|---------------------------|--------------|--------------------|----------------|---------------|-------------------|----------------------------------|------------------------|-----------------------|--------------|----------|--------------------|
| | | from the year appror. | carried over | Ear-marked Revenue | Total | % | Earmarked revenue | Carried over to 2014 by decision | Total | from the year appror. | 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 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 | Appr. authorised | COMMITMENT APPROPRIATIONS | | | | | | | | | | | |
|--|------------------|---------------------------|-----------------|---------------------------|----------------|----------------------|----------------------|-------------|------------------------|------------------------|--------------|---------------------------|-----------|
| | | Commitments made | | | | Carried over to 2014 | | | Appropriations lapsing | | | | |
| | | from the year appr. | carried over | Ear- marked Revenue | Total | % | Earmarked revenue | by decision | Total | from the year appr. | carried over | ear- marked revenue | Total |
| 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 |

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

EUR '000

| Budget item | Apppr. authorised | COMMITMENT APPROPRIATIONS | | | | | | | | | | | |
|---|---|---------------------------|---------------|--------------------|------------|----------------------|-------------------|--------------|--------------|------------------------|--------------|--------------------|------------|
| | | Commitments made | | | | Carried over to 2014 | | | | Appropriations lapsing | | | |
| | | from the year apppr. | carried over | Ear-marked Revenue | Total | % | Earmarked revenue | by decision | Total | from the year apppr. | carried over | ear-marked revenue | Total |
| 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 | Apprpr. authorised | COMMITMENT APPROPRIATIONS | | | | | | | | | | | | |
|---|--|---------------------------|---------------|--------------------|--------------|---------------|----------------------|--------------|--------------|------------------------|--------------|--------------------|----------|--------------|
| | | Commitments made | | | | | Carried over to 2014 | | | Appropriations lapsing | | | | |
| | | from the year appror. | carried over | Ear-marked Revenue | Total | % | Earmarked revenue | by decision | Total | from the year appror. | carried over | ear-marked revenue | Total | |
| 1 | 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 |

4.2.3. Policy area 3: DELEGATIONS

EUR '000

| Budget item | Appr. authorised | COMMITMENT APPROPRIATIONS | | | | | | | | | | | | |
|---------------------------------|---|---------------------------|-----------------|---------------------------|----------------|----------------------|----------------------|---------------|--------------|------------------------|--------------|---------------------------|------------|--------------|
| | | Commitments made | | | | Carried over to 2014 | | | | Appropriations lapsing | | | | |
| | | from the year appr. | carried over | Ear- marked Revenue | Total | % | Earmarked revenue | by decision | Total | from the year appr. | carried over | ear- marked revenue | Total | |
| 1 | 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 |

4.3. IMPLEMENTATION OF PAYMENT APPROPRIATIONS BY BUDGET ITEM

4.3.1. Policy area 1: STAFF - HEADQUARTERS

EUR '000

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

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

EUR '000

| Budget item | Apprpr. authorised 14 | PAYMENT APPROPRIATIONS | | | | | | | | | | | Appropriations lapsing | | |
|---|---|------------------------|---------------|-----------------|--------------------|---------------|---------------|----------------------|--------------|--------------------|---------------|------------|--------------------------|--------------------------|--------------|
| | | from the year | | Payments made | | | | Carried over to 2014 | | | from the year | | ear-marked revenue 26 | Total 27= 24+25+26 | |
| | | apprpr. | carried over | carried over | Ear-marked Revenue | Total | % | Automatic carryovers | by decision | Ear-marked revenue | Total | apprpr. | | | carried over |
| 15 | 16 | 16 | 17 | 18= 15+16+17 | 19= 18/14 | 20 | 21 | 22 | 23=20+21+22 | 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 | - | - | - | |
| 2002 | Fitting-out and security work | 578 | - | 189 | - | 189 | 32.63% | 167 | - | - | 167 | 1 | 221 | - | |
| 2010 | Cleaning and maintenance | 5 336 | 3 198 | 781 | 8 | 3 987 | 74.72% | 700 | - | 5 | 705 | 0 | 644 | - | |
| 2011 | Water, gas, electricity and heating | 1 769 | 774 | 263 | 326 | 1 363 | 77.03% | 274 | - | 1 | 275 | 70 | 61 | - | |
| 2012 | Building security and surveillance | 6 491 | 4 772 | 728 | - | 5 500 | 84.73% | 975 | - | 0 | 975 | 0 | 16 | - | |
| 2013 | Insurance | 91 | 28 | 4 | 1 | 33 | 36.63% | 12 | - | 19 | 30 | 1 | 26 | - | |
| 2014 | Other expenditure relating to buildings | 213 | 101 | 14 | - | 115 | 53.74% | 49 | - | 26 | 75 | 20 | 3 | - | |
| Total Chapter 20 | | 34 321 | 26 964 | 2 024 | 584 | 29 572 | 86.16% | 2 299 | - | 1 385 | 3 684 | 93 | 973 | - | |
| 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 | - | |
| 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 | - | |
| 2110 | Furniture | 239 | 10 | 22 | 10 | 42 | 17.42% | 144 | - | 0 | 144 | 46 | 7 | - | |
| 2120 | Technical equipment and installations | 628 | - | 11 | - | 11 | 1.79% | 84 | - | - | 84 | 300 | 232 | - | |
| 2130 | Transport | 447 | 45 | 10 | 7 | 62 | 13.84% | 59 | - | 21 | 80 | 96 | 209 | - | |
| Total Chapter 21 | | 42 288 | 9 836 | 11 917 | 329 | 22 082 | 52.22% | 15 194 | 2 318 | 590 | 18 103 | 797 | 1 306 | - | |

| Budget item | Appr. authorised 14 | PAYMENT APPROPRIATIONS | | | | | | | | | | | Appropriations lapsing | | | | |
|---|--|------------------------------|--------------------|---------------------------------|--------------------------|-------------------|-------------------------------|----------------------|---------------------------------|--------------------------|------------------------------|--------------------|---------------------------------|--------------------------|--------------|--|--|
| | | Payments made | | | | | Carried over to 2014 | | | | | from the year | | | ear- | | |
| | | from the year appr. 15 | carried over 16 | Ear- marked Revenue 17 | Total 18= 15+16+17 | % 19= 18/14 | Automatic carryovers 20 | by decision 21 | Ear- marked revenue 22 | Total 23=20+21+2 2 | from the year appr. 24 | carried over 25 | ear- marked revenue 26 | Total 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 | | |

4.3.3. Policy area 3: DELEGATIONS

EUR '000

| Budget item | Appopr. authorised 14 | PAYMENT APPROPRIATIONS | | | | | | | | | | | Appropriations lapsing | | |
|---------------------------------|---|----------------------------------|--------------------|---------------------------------|--------------------------|-------------------|-------------------------------|----------------------|---------------------------------|--------------------------|----------------------------------|--------------------|---------------------------------|--------------------------|---------------|
| | | from the year appropri. 15 | Payments made | | Total 18= 15+16+17 | % 19= 18/14 | Automatic carryovers 20 | Carried over to 2014 | | Total 23=20+21+2 2 | from the year appropri. 24 | carried over 25 | ear- marked revenue 26 | Total 27= 24+25+26 | |
| | | | carried over 16 | Ear- marked Revenue 17 | | | | by decision 21 | Ear- marked revenue 22 | | | | | | |
| 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 |