

IV

(Notices)

NOTICES FROM EUROPEAN UNION INSTITUTIONS, BODIES, OFFICES AND AGENCIES

COUNCIL

FINANCIAL ACTIVITY REPORT 2014

Section II — European Council and Council

(2015/C 359/01)

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1. INTRODUCTION

In conformity with Article 142 of the Financial Regulation (FR) ⁽¹⁾ this document constitutes a report on budgetary and financial management of Section II of the EU budget (European Council and Council) for the financial year 2014.

The report is based on the provisional accounts for 2014, the findings in the annual activity reports of the Council's authorising officers and the budget implementation information from the Council's financial system.

Chapter 2 of this report presents a summary of the framework which was established for the financial year 2014. A global overview on the implementation of the budget appropriations available in 2014 is given in Chapter 3.

The implementation of the budget 2014 by budget line is presented in the Annex.

2. OBJECTIVES AND BUDGET FOR THE FINANCIAL YEAR 2014

2.1 Main financial objectives

The main financial objectives of the General Secretariat of the Council for 2014 were:

- To ensure continuous support to the President of the European Council and to the Council by effective and efficient use of financial resources.
- To further proceed with the process of administrative modernisation with the objective to reinforce the quality of its organisation and proper use of resources.
- To continue to finance the construction of the Europa Building which should be delivered by the end of 2015.

2.2 Establishment of the budget for the European Council and Council in 2014

2.2.1 General approach

The establishment of the budget 2014 for the European Council and Council (EC/C hereafter) was based on the general objective not to exceed, in real terms, the overall level of the 2013 budget for all non-staff related expenditure.

Increases in certain projects or contractual obligations were compensated by introducing reductions in other domains. In addition, supplementary cuts were introduced in areas where the recent budget implementation had been clearly below the available appropriations.

As for the establishment plan, the GSC continued to streamline the organisation by implementing following actions:

- reducing the number of posts in the establishment plan by 31 in line with the Commission's proposal to reduce the staff level by 5 % over 5 years (2nd year),
- transferring 10 posts to the EEAS,
- transforming 10 establishment posts into (less expensive) contractual agents,
- transforming 6 AST5 posts into 6 AD5 posts (continuation of the administrative modernisation),
- transforming 15 AST posts into 15 SC1 posts (technical correction).

⁽¹⁾ 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).

2.2.2 Budget 2014

The budget authority established the overall EC/C budget 2014 at EUR 534,2 million. This corresponds to a decrease of EUR 1,3 million (- 0,2 %) compared to 2013.

The number of posts in the establishment plan for 2014 for the EC/C was 3 101.

Table 1 gives an overview on the budget 2014 by different categories. Given the estimated inflation of 1,6 % for 2014, the EC/C budget was in fact reduced in real terms by 1,8 %.

Table 1

EC/C budget 2014 compared to 2013 (by category)

Category	Budget 2013	Budget 2014	Change 2014/2013 with EB ⁽¹⁾
	1	2	3=2/1
Establishment plan	300 244 000	292 989 059	- 2,4 %
Other staff expenditure	23 558 000	23 218 480	- 1,4 %
Buildings (excluding acquisitions)	39 233 000	40 537 800	3,3 %
Computer systems	36 791 000	37 382 430	1,6 %
Furniture	930 000	806 850	- 13,2 %
Technical equipment	3 570 000	2 586 390	- 27,6 %
Transport	918 000	2 146 217	133,8 %
Delegations' travel expenses	19 972 000	20 302 000	1,7 %
Interpreting costs	83 962 300	86 991 444	3,6 %
Meetings and conferences	7 833 000	8 720 570	11,3 %
Information	9 132 000	8 890 660	- 2,6 %
Miscellaneous	1 668 000	1 930 400	15,7 %
Reserve	2 700 000	2 700 000	0,0 %
Total (excl. acquisition)	530 511 300	529 202 300	- 0,2 %
Acquisition of immovable property	5 000 000	5 000 000	0,0 %
Grand total	535 511 300	534 202 300	- 0,2 %

⁽¹⁾ Europa Building.

2.2.3 Budget 2014 and the Financial Perspectives of Heading 5 of the EU Budget

Table 2 gives an overview on the evolution of the EC/C budget in 2007-14. The EC/C share in the Heading 5 of the Multiannual Financial Perspectives has declined from 8,3 % in 2007 to 6,4 % in 2014.

Table 2
Evolution of the Section II of the EU budget (European Council and Council) under Heading 5 of the Financial Perspectives in 2007-14

	2007		2008		2009 ⁽¹⁾		2010		2011		2012		2013		2014	
	M€	change	M€	change	M€	change	M€	change	M€	change	M€	change	M€	change	M€	change
Heading 5	7 115	6,1 %	7 457	4,8 %	7 603	2,0 %	7 962	4,7 %	8 173	2,7 %	8 607	5,3 %	9 181	6,7 %	8 405	- 8,5 %
EC/C	594	0,3 %	595	0,2 %	603	1,3 %	634	5,1 %	563	- 11,2 %	534	- 5,2 %	536	0,3 %	534	- 0,2 %
EC/C share in Heading 5		8,3 %		8,0 %		7,9 %		8,0 %		6,9 %		6,2 %		5,8 %		6,4 %

⁽¹⁾ The final budget after the reduction of EUR 40 million for the European Economic Recovery Plan in December 2009 was EUR 563 million.

The EUR 60 million reduction achieved in 2007-14 is largely the result of prudent budget management. The reduction in 2011 is mainly due to the transfer of resources to the EEAS, whereas the decreases in 2012 and 2013 relate to reductions of appropriations of certain activities in view of the previous years' implementation and actual needs.

3. GLOBAL OVERVIEW OF BUDGET IMPLEMENTATION IN 2014

3.1 Activities and objectives in 2014

3.1.1 European Council and Council activities in 2014

In the framework of the financial activity report, the GSC provides information on its core activities which are relevant from the financial point of view, and which describe the functioning of the European Council and Council during the financial year. It also highlights the principal accomplishments of the year.

Table 3 gives an overview of the development of the number of meetings organised by the GSC for the European Council and Council in 2004-14. In addition to the 4 241 'institutional' meetings, the GSC organised a further 2 189 meetings (e.g. seminars, information sessions and briefings, and meetings with third countries) in 2014.

Table 3

Development of the number of meetings in 2004-14

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Summits	5	3	3	3	5	7	7	9	7	6	9
Councils	76	80	76	68	81	74	86	85	77	74	81
Coreper	128	123	120	106	144	140	122	135	140	140	135
Working groups	3 971	3 918	4 037	4 183	4 480	4 272	4 127	4 373	4 480	4 164	4 016
Total	4 180	4 124	4 236	4 360	4 710	4 493	4 342	4 602	4 704	4 384	4 241
Other meetings	2 392	2 791	2 713	1 735	2 051	2 021	1 996	2 075	2 189	2 027	2 189
Grand total	6 572	6 915	6 949	6 095	6 761	6 514	6 338	6 677	6 893	6 411	6 430

For the first time in 2014, the GSC hosted a Multilateral Summit. The 4th EU-Africa Summit brought together more than 60 EU and African leaders, and a total of 90 delegations, to discuss the future of EU-Africa relations and to reinforce the links between the two continents.

The state-of-the-art organisation requiring significant security and logistic resources as well as an important diplomatic effort has been estimated at a cost of EUR 2,5 million.

Another quantitative indicator of activities is the number of legal acts published in the Official Journal (OJ) (table 4). In 2014, 1 437 legal acts were published in the OJ. It should be noted that the publication on the legal acts in the OJ is the last step of the legislative process.

Table 4

Development of the number of legal acts in 2004-14

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Legal acts published in OJ	1 118	1 056	1 317	1 000	1 274	829	825	986	958	1 132	1 437

In 2014, the GSC has also continued to improve its organisational structure in view of increasing the efficiency and the quality of its functioning. In the framework of constant administrative modernisation several management rotation exercises took place resulting in renewing the resources and introducing new skills and competencies in key areas.

Last but not least, 2014 was the year of the introduction of the renewed visual identity that brought together all the 'Council family', that is all institutions and entities served by the GSC, namely the European Council and its President, the Euro Summit and its President, the Council and its rotating Presidency (with specific instructions for co-branding), the High Representative when acting and communicating in her/his capacity as President of the Foreign Affairs Council and the Eurogroup and its President. The logo, combining the flag of the European Union with a design inspired by the Europa building that soon will house both the European Council and the Council, suggests unity, continuity, diversity, heart and light.

3.1.2 Achievement of objectives in 2014

Achievement of the objectives established for the budget year 2014 may be summarised as follows:

— Establishment plan

In 2014, the GSC recruited 193 officials (107 permanent officials and 86 temporary agents). During the year 216 officials (153 permanent officials and 63 temporary agents) left, resulting in a net decrease of 23 occupied posts in the EC/C establishment plan.

As part of the GSC's administrative modernisation, the number of posts in the establishment plan was reduced by 20 in addition to the 31 related to the reduction of the staffing level by 5 % in 5 years' time.

— Financial management

In 2014, the GSC continued to further improve its financial management and performance. The internal financial processes measured by used time and accuracy improved compared to 2013.

In the context of improving the cash flow position of European businesses, the average payment delay of invoices in the GSC was 17 days in 2014, the maximum time limit being 30 calendar days (Directive 2011/7/EU of the European Parliament and of the Council⁽²⁾).

— Building Policy

The project to renovate the Residence Palace and convert it into the seat of the European Council and the Council of European Union (Europa Building) continued in 2014 with further construction work including, among other things, building up floors, insulation and technical installations.

3.2 Revenue

Table 5 gives an overview on the global outcome of revenue operations in 2014. The expression 'Established rights 2013' refers to the recovery orders which were made in 2013 but for which the recovery of the amounts took place only in 2014. The expression 'Established rights 2014' in turn corresponds to recoveries launched in 2014.

Table 5

Overview of revenue operations in 2014 budget

Chapter	Established rights 2013	Recovered revenues from 2013	Established rights 2014	Recovered revenues from 2014	Total established rights 2013+2014	Total recovered 2013+2014	To be recovered in 2015
	1	2	3	4	5=1+3	6=2+4	7=5-6
4 0 Deductions from staff remuneration	0	0	28 269 786	28 269 786	28 269 786	28 269 786	0
4 1 Contributions to the pension scheme	852 902	603 939	22 917 394	21 906 445	23 770 296	22 510 383	1 259 912
5 0 Proceeds from the sale of movable and immovable property	400	400	104 000	104 000	104 400	104 400	0

⁽²⁾ Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions (OJ L 48, 23.2.2011, p. 1).

(EUR)

Chapter	Established rights 2013	Recovered revenues from 2013	Established rights 2014	Recovered revenues from 2014	Total established rights 2013+2014	Total recovered 2013+2014	To be recovered in 2015
	1	2	3	4	5=1+3	6=2+4	7=5-6
5 1 Proceeds from letting and hiring	32 144	32 144	281 611	249 134	313 755	281 278	32 478
5 2 Revenue from investments or loans granted, bank and other interest	0	0	12 468	12 468	12 468	12 468	0
5 5 Revenue from the proceeds of services supplied and work carried out	14 114	12 908	75 397	58 973	89 511	71 881	17 630
5 5 EEAS Revenue from the proceeds of services supplied and work carried out	0	0	1 444 244	1 327 100	1 444 244	1 327 100	117 144
5 7 Other contributions and refunds in connection with the administrative operation of the Institution	5 959 125	5 505 870	19 199 968	17 082 664	25 159 093	22 588 534	2 570 558
5 8 Miscellaneous compensation	0	0	22 603	17 828	22 603	17 828	4 775
5 8 EEAS Miscellaneous compensation	0	0	0	0	0	0	0
5 9 Other revenues from administrative operations	0	0	1 332	1 332	1 332	1 332	0
6 3 Contributions under specific agreements	0	0	1 177 276	1 177 276	1 177 276	1 177 276	0
9 0 Miscellaneous revenue	0	0	8	8	8	8	0
Total	6 858 685	6 155 261	73 506 086	70 207 013	80 364 771	76 362 274	4 002 497

The total volume of revenue operations in terms of established rights, i.e. issued recovery orders, was EUR 80,4 million in 2014. From this amount EUR 76,4 million was recovered during the financial year whereas EUR 4 million will be collected in 2015.

The majority of the total recovered revenues (66 % or EUR 50,8 million out of EUR 76,4 million) in 2014 relates to community taxes, levies and dues collected from the GSC's personnel. From this amount EUR 28,2 million covers the deductions from staff remuneration whereas EUR 22,5 million corresponds to contributions and transfers of pension rights to the pension scheme.

The remainder, or 34 % (EUR 25,6 million), is accrued from various administrative operations. This amount comes mainly from the following sources:

- Recovery of parts of the amounts paid to Member States in previous years for delegates' travel expenses following their declarations for 2012 and 2013 (EUR 4,5 million and EUR 5,8 million respectively, Chapter 5 7).
- Recovery of payments by Member States for supplementary on-request interpretation into certain languages (EUR 9,1 million, Chapter 5 7).
- Transfers from the EEAS to the Council as advance payments for the services rendered by the GSC to the EEAS (EUR 1,3 million, Chapter 5 5).
- Contributions to the administrative costs arising within the framework of the 'Schengen acquis' with Iceland and Norway (EUR 1,2 million, Chapter 6 3).
- Contributions by other institutions and payments by Council officials for the Council crèche (EUR 1,2 million) (Chapter 5 7).
- Payments by the Court of Justice and the Court of Auditors as their contributions to the common financial system with the Council (EUR 0,3 million, Chapter 5 7).
- Proceeds from letting and hiring premises and reimbursements related to them, inter alia, the Commission's part of rent of the EU Info Point on Rue Archimède in Brussels (EUR 0,3 million, Chapter 5 1).

3.3 Expenditure in 2014

3.3.1 Modification of the budget in 2014

During the financial year 2014, the appropriations were reallocated by different transfers. Table 6 shows the decisions which modified the budget appropriations in 2008-14.

Table 6

Number of budget modifications by type in 2008-14

Modification		Year						
Type	Legal basis	2008	2009	2010	2011	2012	2013	2014
Amending budget	FR Article 34	0	1	0	0	0	0	0
Transfer B	FR Article 25	72	46	47	23	23	22	32
Transfer C	FR Article 25	3	2	2	2	2	2	2
Transfer D	FR Article 27	1	0	0	0	0	0	0
Total		76	49	49	25	25	24	34

The C-transfers, which involve informing the budget authority (in accordance with Article 25 of the Financial Regulation), were made to reinforce following subjects in 2014:

- C1-transfer of EUR 450 000 on 8 August 2014 in order to:
 - cover the supplementary legal expenses related to 10 unforeseen anti-dumping cases (EUR 300 000),
 - cover the expenditure for reimbursement of lost Court cases (EUR 150 000),
- C2-transfer of EUR 6 400 000 on 5 November 2014 in order to:
 - cover the advance payment for the acquisition of the Europa Building (EUR 5 450 000),
 - cover the retroactive payment of the difference between the old and the new rental contract of the Council's new conference facilities in Luxembourg (EUR 950 000).

In 2014, the EC/C budget was internally modified by 32 B-transfers based on Article 25(4) of the FR.

Table 7 gives an overview of the budget lines which were significantly ⁽³⁾ modified in 2014 by different transfers.

Table 7

Budget lines which were subject to significant transfers in 2014

(EUR)

Item	Heading	Initial Budget 2014	Transfers	Final appropriations	Difference
1 1 0 0	Basic salaries	219 581 059	- 4 477 000	215 104 059	- 2 %
1 1 0 2	Entitlements under the Staff Regulations	56 747 000	- 1 000 000	55 747 000	- 2 %
2 0 0 0	Rent	1 692 000	1 140 000	2 832 000	67 %
2 0 0 2	Acquisition of immovable property	5 000 000	5 000 000	10 000 000	100 %

⁽³⁾ Net amount > EUR 250 000.

(EUR)

Item	Heading	Initial Budget 2014	Transfers	Final appropriations	Difference
2 0 0 3	Fitting-out of premises	7 462 000	- 325 000	7 137 000	- 4 %
2 0 1 0	Cleaning and maintenance	14 324 000	- 300 000	14 024 000	- 2 %
2 0 1 1	Water, gas, electricity and heating	4 163 000	- 400 000	3 763 000	- 10 %
2 1 0 0	Acquisition of equipment and software	8 890 430	-1 857 027	7 033 403	- 21 %
2 1 0 1	Outside assistance for the operation and development of computer systems	20 135 000	2 332 720	22 467 720	12 %
2 1 0 2	Servicing and maintenance of equipment and software	5 214 000	736 307	5 950 307	14 %
2 1 0 3	Telecommunications	3 143 000	-1 212 000	1 931 000	- 39 %
2 2 0 0	Travel expenses of delegations	20 302 000	7 320 746	27 622 746	36 %
2 2 0 2	Interpreting costs	86 991 444	-7 391 746	79 599 698	- 8 %
2 2 0 3	Entertainment and representation expense	2 997 560	- 376 354	2 621 206	- 13 %
2 2 0 4	Miscellaneous expenditure on internal expenses	3 679 000	376 354	4 055 354	10 %
2 2 3 6	Legal expenses and costs, damages and compensation	1 000 000	450 000	1 450 000	45 %

3.3.2 Overview of implementation of the budget in 2005-14

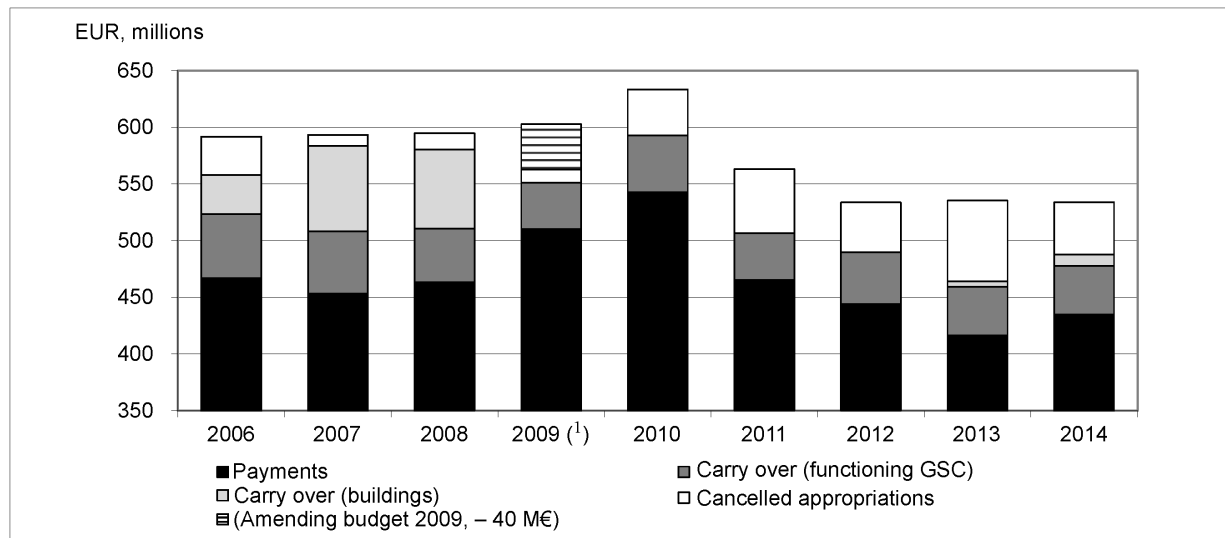
The overall implementation rate of the EC/C budget has been on average 94 % over the past 10 years (Graph 1). The implementation rate refers to the commitments made during the budget year out of the available voted budget.

The actual annual payments between 2005 and 2014 have been on average 81 % of the budget. The difference between the overall implementation and payments of a given year (i.e. non-paid commitments) has been carried over, in conformity with Article 13(4) of the Financial Regulation, to the next budget year for payments.

The carried over appropriations break down into two major categories: functioning of the GSC and buildings. The first is related to obligations duly contracted before the end of the budget year but where the goods have not yet been delivered and/or for which no invoices have been received before the end of the year.

Graph 1

Global budget implementation in 2005-14



⁽¹⁾ In 2009, the Council budget was reduced by 'Amending budget No 10/2009 to the EU budget' by EUR 40 million. The amount was transferred as the Council's contribution to the European Economic Recovery Plan (EERP).

The second category refers to the GSC's acquisition of buildings such as LEX, the crèche and the Europa Building. In the last few years, the GSC has been able to use the savings made during the budget implementation to finance these acquisitions.

In 2014, EUR 10 million was committed for the acquisition of the Europa Building. The amount has been carried over to 2015 for the actual payment.

3.3.3 Implementation of the appropriations by category in 2014

The analysis of expenditure in 2014 is presented at the level of 14 expenditure categories.

Table 8 compares the final budget after transfers (column 2) with the outturn of the budget in terms of commitments (column 3). The difference between the final budget and the committed appropriations corresponds to the amounts not used in 2014 and therefore lost.

Table 8

Overview of the implementation of the 2014 budget (by category)

Category	Budget 2014 (initial)	Budget 2014 (final ⁽¹⁾)	Commitments ⁽²⁾	Outturn rate	Cancelled appropriations
	1	2	3	4=3/2	5=2-3
Establishment plan	292 989 059	287 539 059	282 214 956	98,1 %	5 324 103
Other staff expenditure	23 218 480	23 218 480	20 015 064	86,2 %	3 203 416
Buildings (excluding acquisitions)	40 537 800	40 537 800	39 097 282	96,4 %	1 440 518
Computer systems	37 382 430	37 382 430	37 345 304	99,9 %	37 126
Furniture	806 850	806 850	707 802	87,7 %	99 048
Technical equipment	2 586 390	2 586 390	2 334 978	90,3 %	251 412
Transport	2 146 217	2 146 217	1 479 282	68,9 %	666 935
Delegations' travel expenses	20 302 000	27 622 746	14 074 731	51,0 %	13 548 015
Interpreting costs	86 991 444	79 599 698	64 953 834	81,6 %	14 645 864
Meetings and conferences	8 720 570	8 791 570	6 066 822	69,0 %	2 724 748

(EUR)

(EUR)

Category	Budget 2014 (initial)	Budget 2014 (final ⁽¹⁾)	Commitments ⁽²⁾	Outturn rate	Cancelled appropriations
	1	2	3	4=3/2	5=2-3
Information	8 890 660	8 890 660	7 521 462	84,6 %	1 369 198
Miscellaneous	1 930 400	2 380 400	1 963 451	82,5 %	416 949
Reserve	2 700 000	2 700 000	—	0,0 %	2 700 000
Total (excl. acquisition)	529 202 300	524 202 300	477 774 968	91,1 %	46 427 332
Acquisition of immovable property	5 000 000	10 000 000	10 000 000	100,0 %	0
Grand total	534 202 300	534 202 300	487 774 968	91,3 %	46 427 332

⁽¹⁾ Includes internal reallocation of appropriations.

⁽²⁾ Includes carry over on decision EUR 3 200 000.

The global implementation rate of the 2014 budget is 91,3 %. The difference between the final budget and implementation can be explained as follows:

- The total under-spending in the category of establishment plan amounts to EUR 5,3 million. This under-spending relates principally to the lower net occupancy in the establishment plan in 2014 compared to what was budgeted for it.
- In the category of other staff expenditure, 61 % of the under-spending (EUR 1,9 million out of EUR 3,2 million) relates to fewer payments for contractual agents, seconded national experts and other outside services. Smaller spending in mission related costs corresponds to a saving of EUR 0,8 million. The remainder of EUR 0,5 million is mostly related to provisions for the entry into service of the new President of the European Council which were not completely used, as well as some minor savings in the areas of medical service and trainings.
- The global implementation of the building related expenditure (without the Europa-Building) resulted in a saving of EUR 1,4 million. From this amount EUR 0,8 million is due to lower costs in building maintenance and cleaning, consumption of water, gas and electricity as well as lower expenditure on security. The remaining EUR 0,6 million comes from savings in certain fitting-out, installation and security works.
- In the IT domain the budget implementation was almost 100 %.
- The underspending of EUR 0,1 million in furniture relates to reduced need of replacing certain office furniture in 2014.
- EUR 0,25 million saving in technical equipment is mainly due to a lower need for technical installations like multimedia and audio equipment in the conference rooms.
- Saving of EUR 0,7 million in transport costs relates mainly to lower needs for the leasing of vehicles and special transportation in the framework of the EU-Africa Multilateral Summit (EUR 0,5 million saving).
- The implementation of the delegations' travel expenses resulted in a saving of EUR 13,5 million. The amount available for delegations' travel expenses after transfers amounted to EUR 27,6 million. The initial budget was EUR 20,3 million to which EUR 8,7 million was transferred from the savings in some interpretation envelopes. On the other hand, during the year EUR 1,3 million was transferred to finance supplementary interpretation in certain languages and EUR 0,1 million to finance other travel expenses. Since the Member States had to reimburse unused amounts from previous years, only EUR 14,1 million was committed for subsequent payments in the 2014 budget.

- The underspending in appropriations for interpretation amounts to EUR 14,7 million. It should be noted that this underspending is the final result after the transfer of EUR 8,7 million from interpretation envelopes to delegations' travel envelopes ⁽⁴⁾. The final result includes also a transfer back of EUR 1,3 million from some travel envelopes to cover the supplementary interpretation in certain languages.

- EUR 1 million out of the total underspending of EUR 2,7 million in organising meetings and conferences reflects a lower contract price for catering in 2014 and fewer meetings in 2014 than was foreseen in the budget. Further saving of EUR 0,9 million relates to a significantly smaller need for renting meeting and conference rooms outside of the Council's premises and EUR 0,6 million to economies related to the organisation of the EU-Africa Multilateral Summit. Finally, lower needs for specific travel expenses have allowed for additional saving of EUR 0,2 million.

- The implementation rate of the appropriations in the category information was 85 % which results in a saving of EUR 1,4 million. From this amount EUR 0,9 million corresponds to the lower number of co-decisions and other legal acts published in the Official Journal in 2014. The remaining EUR 0,5 million comes mainly from a smaller need for publications and documentation and for expenditure on publicity and public events.

- In the category miscellaneous, the underspending of EUR 0,4 million is explained among other things by smaller needs for office supplies, postal charges, studies, removals and insurances.

3.4 Appropriations carried over

3.4.1 Implementation of the carryover appropriations from 2013 to 2014

As presented in table 9, an amount of EUR 47,8 million was carried over from 2013 to 2014.

Table 9

Implementation of appropriations carried over from 2013 to 2014 (by category)

Category	Appropriations carried over from 2013	Payments 2014	Outturn rate	Cancelled appropriations
	1	2	3=2/1	4=1-2
Establishment plan	290 340	290 340	100,0 %	—
Other staff expenditure	2 195 363	1 730 106	78,8 %	465 257
Buildings	14 205 355	12 270 299	86,4 %	1 935 055
Computer systems	16 430 523	15 415 158	93,8 %	1 015 365
Furniture	295 064	290 818	98,6 %	4 246
Technical equipment	1 981 297	1 799 099	90,8 %	182 198
Transport	270 549	173 935	64,3 %	96 614
Delegations' travel expenses	—	—		—
Interpreting costs	6 273 864	4 765 024	76,0 %	1 508 840
Meetings and conferences	2 570 117	674 627	26,2 %	1 895 490
Information	2 514 281	1 468 752	58,4 %	1 045 529

⁽⁴⁾ In conformity with Decision 111/07, the GSC transfers 66 % of the unused amounts of interpretation language envelopes to the delegates' travel envelopes to be used during the same budget year. In 2014, this corresponded to an amount of EUR 8,7 million.

(EUR)

Category	Appropriations carried over from 2013	Payments 2014	Outturn rate	Cancelled appropriations
	1	2	3=2/1	4=1-2
Miscellaneous	752 401	412 592	54,8 %	339 809
Reserve	—	—		
Total	47 779 153	39 290 751	82,2 %	8 488 402

The implementation rate of the appropriations carried over from 2013 was 82,2 %.

The main reasons for the modest implementation rate are:

- Partial or complete lack of delivery of works/goods/services ordered by the GSC during the previous year.
- Invoices not received for works/goods/services delivered. It should be noted that this inevitably constitutes a budgetary burden for the next budget year as for these transactions new commitments will have to be introduced in 2015.

3.4.2 Appropriations carried over from 2014 to 2015

The appropriations carried over from 2014 to 2015 totalled EUR 53 million (table 10).

Table 10

Appropriations carried over from 2014 to 2015 (by category)

(EUR)

Category	Budget 2014 (initial)	Budget 2014 (final ⁽¹⁾)	Commitments ⁽²⁾	Appropriations carried over to 2015 ⁽²⁾	Carry over rate
	1	2	3	4	5=4/3
Establishment plan	292 989 059	287 539 059	282 214 956	349 629	0,1 %
Other staff expenditure	23 218 480	23 218 480	20 015 064	2 295 744	11,5 %
Buildings	40 537 800	40 537 800	39 097 282	11 912 328	30,5 %
Computer systems	37 382 430	37 382 430	37 345 304	18 126 434	48,5 %
Furniture	806 850	806 850	707 802	588 624	83,2 %
Technical equipment	2 586 390	2 586 390	2 334 978	1 062 094	45,5 %
Transport	2 146 217	2 146 217	1 479 282	224 349	15,2 %
Delegations' travel expenses	20 302 000	27 622 746	14 074 731		0,0 %
Interpreting costs	86 991 444	79 599 698	64 953 834	5 564 784	8,6 %
Meetings and conferences	8 720 570	8 791 570	6 066 822	1 196 079	19,7 %
Information	8 890 660	8 890 660	7 521 462	1 011 946	13,5 %
Miscellaneous	1 930 400	2 380 400	1 963 451	638 694	32,5 %
Reserve	2 700 000	2 700 000	—	—	—
Total (excl. acquisition)	529 202 300	524 202 300	477 774 968	42 970 704	9,0 %

(EUR)

Category	Budget 2014 (initial)	Budget 2014 (final ⁽¹⁾)	Commitments ⁽²⁾	Appropriations carried over to 2015 ⁽²⁾	Carry over rate
	1	2	3	4	5=4/3
Acquisition of immovable property	5 000 000	10 000 000	10 000 000	10 000 000	100,0 %
Grand total	534 202 300	534 202 300	487 774 968	52 970 704	10,9 %

⁽¹⁾ Includes internal reallocation of appropriations.

⁽²⁾ Includes carry over on decision EUR 3 200 000.

The carried over amounts from 2014 to 2015 mainly come from the following categories:

- Computer systems by EUR 18,1 million, of which EUR 10,6 million relates to outside assistance, EUR 4,9 million to equipment and software, EUR 1,6 million to IT service and maintenance and EUR 1 million to telecommunications.
- Buildings by EUR 11,9 million where different fitting-out works cover EUR 4,1 million, retroactive rent payment EUR 3,2 million, cleaning and maintenance EUR 2,1 million, security and surveillance EUR 1,1 million, electricity, water, gas and heating together another EUR 1 million and EUR 0,4 million of other expenditure related to buildings, e.g. building studies and audits.
- Acquisition of immovable property by EUR 10 million to cover the advance payment for Europa Building.
- Interpreting costs by EUR 5,6 million to cover the cost of interpretation provided in November-December 2014, but for which the final invoice arrives in 2015.
- Other staff expenditure by EUR 2,3 million especially in relation with outside assistance, training, medical service, crèches and missions.
- Meetings and conferences by EUR 1,2 million mostly relating to invoices not yet received for organising the European Council and Council meetings in 2014.
- Technical equipment by EUR 1,1 million.
- EUR 1 million related to information expenditure of which EUR 0,7 million concern information and public events as well as Council publications, EUR 0,2 million documentation and library expenditure and EUR 0,1 million the Official Journal.

3.5 Assigned revenue

3.5.1 Assigned revenue accrued before 2014

The total amount of assigned revenue accrued before 2014 was EUR 27,4 million.

Assigned revenue related to the GSC's activities totalled EUR 26,6 million, from which EUR 26,4 million was paid. The remainder EUR 0,2 million was cancelled in conformity with Article 14 of the FR.

Another part, EUR 0,85 million, of the assigned revenue accrued before 2014 relates to amounts transferred by the EEAS in 2013 to the Council to cover the expenses of the services defined in different Service Level Agreements (SLA) between the two institutions and rendered by the GSC. All that amount of EUR 0,85 million was paid in 2014.

Table 11

Implementation of assigned revenue accrued before 2014 (by category)

(EUR)

Category	Assigned revenues before 2014	Payments 2014	Outturn rate	Cancelled assigned revenues
	1	2	3=2/1	4=1-2
Establishment plan	1 972 503	1 972 503	100,0 %	—
Other staff expenditure	1 578 428	1 535 737	97,3 %	42 691
Buildings	576 315	539 524	93,6 %	36 791
Computer systems	755 230	703 533	93,2 %	51 697
Furniture	1	—	0,0 %	1
Technical equipment	33 151	25 583	77,2 %	7 568
Transport	290	290	100,0 %	—
Delegations' travel expenses	13 260 765	13 260 765	100,0 %	—
Interpreting costs	8 271 566	8 271 566	100,0 %	—
Meetings and conferences	82 682	77 354	93,6 %	5 328
Information	6 172	6 062	98,2 %	110
Miscellaneous	43 661	13 885	31,8 %	29 776
Total EC/C	26 580 765	26 406 802	99,3 %	173 963
SLAs with EEAS	850 105	850 105	100,0 %	0
Grand total	27 430 870	27 256 907	99,4 %	173 963

3.5.2 Assigned revenue accrued in 2014

The total assigned revenue accrued in 2014 totalled to EUR 25,6 million (table 12). From this, EUR 1,3 million corresponds to amounts transferred by the EEAS to the Council.

The assigned revenue 2014 relating to the activities of the GSC amounted to EUR 24,2 million. During the financial year EUR 0,8 million was used while EUR 23,5 million was carried over to 2015 in accordance with Article 14 of the FR.

Table 12

Implementation of assigned revenue accrued in 2014 (by category)

(EUR)

Category	Assigned revenues 2014	Commitments 2014	Available assigned revenue
	1	2	3=1-2
Establishment plan	1 194 467	—	1 194 467
Other staff expenditure	1 487 849	178 829	1 309 021
Buildings	320 109	22 188	297 921
Computer systems	600 990	69 351	531 639

(EUR)

Category	Assigned revenues 2014	Commitments 2014	Available assigned revenue
	1	2	3=1-2
Furniture	—	—	0
Technical equipment	104 599	94 444	10 155
Transport	5 300	—	5 300
Delegations' travel expenses	10 259 457	—	10 259 457
Interpreting costs	9 145 845	—	9 145 845
Meetings and conferences	88 220	52 774	35 446
Information	401 984	10 283	391 701
Miscellaneous	630 783	338 259	292 524
Total EC/C	24 239 603	766 128	23 473 475
SLAs with EEAS	1 329 080	736 337	592 743
Grand total	25 568 683	1 502 466	24 066 217

Around 40 % of the assigned revenue is related to the delegations' travel expenses (EUR 10,3 million). The amount of EUR 9,1 million in interpretation comes from the top-up payments on certain languages to cover the supplementary interpretation in those languages. The remainder is mainly related to reimbursement of amounts connected with various administrative operations of the Council.

ANNEX

COUNCIL
USE OF THE APPROPRIATIONS OF THE YEAR 2014

Budget line	Initial Appropriations 2014	Transfers/ Amendments 2014	Final Appropriations 2014	Commitments 2014	Payments 2014	Carry Over by Right to 2015	Carry Over by Decision to 2015	Cancelled Appropriations
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
1 0 0 Basic salary	316 000,00		316 000,00	310 305,72	310 305,72			5 694,28
1 0 0 1 Entitlements related to the post held	65 000,00		65 000,00	58 311,60	58 311,60			6 688,40
1 0 0 2 Entitlements related to the personal circumstances of the staff member	20 000,00		20 000,00	7 865,60	7 865,60			12 134,40
1 0 0 3 Social security cover	13 000,00		13 000,00	11 551,43	11 551,43			1 448,57
1 0 0 4 Other management expenditure	675 000,00		675 000,00	444 675,46	272 045,35	172 630,11		230 324,54
1 0 0 6 Entitlements related to entering, transfer and leaving the service	77 000,00		77 000,00	51 300,00	51 109,16	190,84		25 700,00
1 0 0 Remuneration and other entitlements	1 166 000,00		1 166 000,00	884 009,81	711 188,86	172 820,95		281 990,19
1 0 1 0 Pensions	15 000,00		15 000,00	12 777,29	12 777,29			2 222,71
1 0 1 Termination of service	15 000,00		15 000,00	12 777,29	12 777,29			2 222,71
1 0 2 0 Provisional appropriations for changes in the entitlements	49 000,00		49 000,00					49 000,00
1 0 2 Provisional appropriation	49 000,00		49 000,00					49 000,00
Total Chapter 1 0 — Members of the Institution	1 230 000,00		1 230 000,00	896 787,10	723 966,15	172 820,95		333 212,90
1 1 0 0 Basic salaries	219 581 059,00	- 4 477 000,00	215 104 059,00	213 118 461,02	213 118 461			1 985 597,98
1 1 0 1 Entitlements under the Staff Regulations related to the post held	2 054 000,00		2 054 000,00	1 472 393,22	1 472 393			581 606,78
1 1 0 2 Entitlements under the Staff Regulations related to the personal circumstances of the staff member	56 747 000,00	- 1 000 000,00	55 747 000,00	54 811 358,59	54 811 359			935 641,41
1 1 0 3 Social security cover	9 178 000,00		9 178 000,00	8 880 476,12	8 880 476,12			297 523,88

Budget line	(EUR)							
	Initial Appropriations 2014	Transfers/ Amendments 2014	Final Appropriations 2014	Commitments 2014	Payments 2014	Carry Over by Right to 2015	Carry Over by Decision to 2015	Cancelled Appropriations
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
1 1 0 4 Salary weightings	50 000,00	27 000,00	77 000,00	76 380,52	76 380,52			619,48
1 1 0 5 Overtime	1 587 000,00		1 587 000,00	1 265 216,26	1 265 216,26			321 783,74
1 1 0 6 Entitlements under the Staff Regulations related to entering the service, transfer and leaving the service	2 991 000,00		2 991 000,00	1 852 000,00	1 502 371,28	349 628,72		1 139 000,00
1 1 0 Remuneration and other entitlements	292 188 059,00	- 5 450 000,00	286 738 059,00	281 476 285,73	281 126 657,01	349 628,72		5 261 773,27
1 1 1 0 Allowances in the event of retirement in the interest of the service	200 000,00		200 000,00	194 819,40	194 819,40			5 180,60
1 1 1 1 Allowances for staff whose service is terminated	74 000,00		74 000,00	41 702,97	41 702,97			32 297,03
1 1 1 2 Entitlements of the former Secretaries-General	527 000,00		527 000,00	502 148,02	502 148			24 851,98
1 1 1 Termination of service	801 000,00		801 000,00	738 670,39	738 670,39			62 329,61
Total Chapter 1 1 — Officials and temporary staff	292 989 059,00	- 5 450 000,00	287 539 059,00	282 214 956,12	281 865 327,40	349 628,72		5 324 102,88
1 2 0 0 Other staff	9 022 000,00	- 38 000,00	8 984 000,00	7 455 499,27	7 441 190,93	14 308,34		1 528 500,73
1 2 0 1 National experts on secondment	953 000,00		953 000,00	862 794,74	858 905,14	3 889,60		90 205,26
1 2 0 2 Traineeships	583 000,00	8 000,00	591 000,00	575 190,09	555 753,69	19 436,40		15 809,91
1 2 0 3 Outside services	2 306 000,00	30 000,00	2 336 000,00	2 046 408,98	1 436 712,53	609 696,45		289 591,02
1 2 0 4 Supplementary services for the translation service	175 000,00		175 000,00	151 850,60	118 437,60	33 413,00		23 149,40
1 2 0 Other staff and outside services	13 039 000,00		13 039 000,00	11 091 743,68	10 410 999,89	680 743,79		1 947 256,32
Total Chapter 1 2 — Other staff and outside services	13 039 000,00		13 039 000,00	11 091 743,68	10 410 999,89	680 743,79		1 947 256,32

Budget line	(EUR)							
	Initial Appropriations 2014	Transfers/ Amendments 2014	Final Appropriations 2014	Commitments 2014	Payments 2014	Carry Over by Right to 2015	Carry Over by Decision to 2015	Cancelled Appropriations
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
1 3 0 Miscellaneous expenditure on recruitment	166 000,00		166 000,00	165 138,00	37 994,39	127 143,61		862,00
1 3 0 1 Further training	1 930 000,00		1 930 000,00	1 900 980,00	1 198 547,35	702 432,65		29 020,00
1 3 0 Expenditure relating to staff management	2 096 000,00		2 096 000,00	2 066 118,00	1 236 541,74	829 576,26		29 882,00
1 3 1 0 Special assistance grants	30 000,00	- 20 000,00	10 000,00					10 000,00
1 3 1 1 Social contacts between members of staff	117 000,00		117 000,00	109 725,00	54 985,79	54 739,21		7 275,00
1 3 1 2 Supplementary aid for the disabled	139 000,00	6 000,00	145 000,00	145 000,00	120 749,87	24 250,13		
1 3 1 3 Other welfare expenditure	66 000,00	14 000,00	80 000,00	79 600,00	57 852,28	21 747,72		400,00
1 3 1 Measures to assist institution's staff	352 000,00		352 000,00	334 325,00	233 587,94	100 737,06		17 675,00
1 3 2 0 Medical service	460 480,00		460 480,00	418 153,57	294 362,40	123 791,17		42 326,43
1 3 2 2 Crèches and other childcare facilities	2 250 000,00		2 250 000,00	2 250 000,00	2 098 532,44	151 468		
1 3 2 Activities relating to all persons working with the institution	2 710 480,00		2 710 480,00	2 668 153,57	2 392 894,84	275 258,73		42 326,43
1 3 3 1 Mission expenses of the Council secretariat	3 191 000,00		3 191 000,00	2 537 892,94	2 326 285,73	211 607,21		653 107,06
1 3 3 2 Travel expenses of staff related to the European Council	600 000,00		600 000,00	420 043,51	395 043,51	25 000,00		179 956,49
1 3 3 Missions	3 791 000,00		3 791 000,00	2 957 936,45	2 721 329,24	236 607,21		833 063,55
Total Chapter 1 3 — Other expenditure relating to persons working with the institution	8 949 480,00		8 949 480,00	8 026 533,02	6 584 353,76	1 442 179,26		922 946,98
TOTAL TITLE 1 — Persons working with the institution	316 207 539,00	- 5 450 000,00	310 757 539,00	302 230 019,92	299 584 647,20	2 645 372,72		8 527 519,08

Budget line	(EUR)							
	Initial Appropriations 2014	Transfers/ Amendments 2014	Final Appropriations 2014	Commitments 2014	Payments 2014	Carry Over by Right to 2015	Carry Over by Decision to 2015	Cancelled Appropriations
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2 0 0 0 Rent	1 692 000,00	1 140 000,00	2 832 000,00	525 076,79	507 104,82	17 971,97	2 300 000,00	2 306 923,21
2 0 0 2 Acquisition of immovable property	5 000 000,00	5 000 000,00	10 000 000,00	10 000 000,00		10 000 000,00		
2 0 0 3 Fitting-out and installation work	7 462 000,00	- 325 000,00	7 137 000,00	6 665 676,82	2 834 305,96	3 831 370,86		471 323,18
2 0 0 4 Work to make premises secure	410 000,00		410 000,00	327 288,24	91 423,98	235 864,26		82 711,76
2 0 0 5 Expenditure preliminary to the acquisition, construction and fitting-out of buildings	440 000,00	135 000,00	575 000,00	489 065,10	167 239,60	321 825,50		85 934,90
2 0 0 Buildings	15 004 000,00	5 950 000,00	20 954 000,00	18 007 106,95	3 600 074,36	14 407 032,59	2 300 000,00	2 946 893,05
2 0 1 0 Cleaning and maintenance	14 324 000,00	- 300 000,00	14 024 000,00	13 155 905,66	11 066 969,62	2 088 936,04	600 000,00	868 094,34
2 0 1 1 Water, gas, electricity and heating	4 163 000,00	- 400 000,00	3 763 000,00	3 222 508,84	2 193 660,88	1 028 847,96	300 000,00	540 491,16
2 0 1 2 Buildings security and surveillance	11 309 800,00	- 100 000,00	11 209 800,00	10 992 419,16	9 927 641,99	1 064 777,17		217 380,84
2 0 1 3 Insurance	250 000,00	- 80 000,00	170 000,00	164 920,31	164 920,31			5 079,69
2 0 1 4 Other expenditure relating to buildings	487 000,00	- 70 000,00	417 000,00	354 421,57	231 687,71	122 733,86		62 578,43
2 0 1 Costs relating to buildings	30 533 800,00	- 950 000,00	29 583 800,00	27 890 175,54	23 584 880,51	4 305 295,03	900 000,00	1 693 624,46
Total Chapter 2 0 — Buildings and associated costs	45 537 800,00	5 000 000,00	50 537 800,00	45 897 282,49	27 184 954,87	18 712 327,62	3 200 000,00	4 640 517,51
2 1 0 0 Acquisition of equipment and software	8 890 430,00	- 1 857 027,00	7 033 403,00	7 028 168,67	2 141 860,44	4 886 308,23		5 234,33
2 1 0 1 Outside assistance for the operation and development of computer systems	20 135 000,00	2 332 720,00	22 467 720,00	22 445 215,07	11 879 857,87	10 565 357,20		22 504,93
2 1 0 2 Servicing and maintenance of equipment and software	5 214 000,00	736 307,00	5 950 307,00	5 940 920,11	4 320 673,48	1 620 246,63		9 386,89
2 1 0 3 Telecommunications	3 143 000,00	- 1 212 000,00	1 931 000,00	1 931 000,00	876 477,88	1 054 522,12		

Budget line	(EUR)							
	Initial Appropriations 2014	Transfers/ Amendments 2014	Final Appropriations 2014	Commitments 2014	Payments 2014	Carry Over by Right to 2015	Carry Over by Decision to 2015	Cancelled Appropriations
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2 1 0 Computer systems and telecommunications	37 382 430,00		37 382 430,00	37 345 303,85	19 218 869,67	18 126 434,18		37 126,15
2 1 1 Purchase and replacement of furniture	735 000,00		735 000,00	685 492,88	107 786,39	577 706,49		49 507,12
2 1 1 2 Rental, servicing, maintenance and repair of furniture	71 850,00		71 850,00	22 309,20	11 392,00	10 917,00		49 540,80
2 1 1 Furniture	806 850,00		806 850,00	707 802,08	119 178,40	588 623,68		99 047,92
2 1 2 0 Purchase and replacement of technical equipment and installation	1 686 740,00	183 000,00	1 869 740,00	1 784 239,48	830 490,70	953 748,78		85 500,52
2 1 2 1 Outside assistance for the operation and development of technical equipment and installations	66 700,00		66 700,00	60 302,60	52 252,00	8 051,00		6 397,40
2 1 2 2 Rental, servicing, maintenance and repair of technical equipment and installations	832 950,00	- 183 000,00	649 950,00	490 436,04	390 141,23	100 294,81		159 513,96
2 1 2 Technical equipment and installation	2 586 390,00		2 586 390,00	2 334 978,12	1 272 883,93	1 062 094,19		251 411,88
2 1 3 2 Rental, maintenance and repair of the vehicle fleet	1 806 217,00	13 000,00	1 819 217,00	1 152 281,78	1 125 352,44	26 929,34		666 935,22
2 1 3 3 Mobility plan	340 000,00	- 13 000,00	327 000,00	327 000,00	129 580,54	197 419,46		
2 1 3 Transport	2 146 217,00		2 146 217,00	1 479 281,78	1 254 932,98	224 348,80		666 935,22
Total Chapter 2 1 — Computer system, equipment and furniture	42 921 887,00		42 921 887,00	41 867 365,83	21 865 864,98	20 001 500,85		1 054 521,17
2 2 0 0 Travel expenses of delegations	20 302 000,00	7 320 746,00	27 622 746,00	14 074 731,00	14 074 731,00			13 548 015,00
2 2 0 1 Miscellaneous travel expenses	456 000,00	71 000,00	527 000,00	367 852,52	312 352,52	55 500,00		159 147,48
2 2 0 2 Interpreting costs	86 991 444,00	- 7 391 746,00	79 599 698,00	64 953 834,00	59 389 050,00	5 564 784,00		14 645 864,00
2 2 0 3 Entertainment and representation expense	2 997 560,00	- 376 353,62	2 621 206,38	2 104 479,52	1 593 157,98	511 321,54		516 726,86
2 2 0 4 Miscellaneous expenditure on internal expenses	3 679 000,00	376 353,62	4 055 353,62	3 190 204,27	2 747 582,27	442 622,00		865 149,35
2 2 0 5 Organisation of conferences, congresses and meetings	1 588 010,00		1 588 010,00	404 285,58	217 650,48	186 635,10		1 183 724,42

Budget line	(EUR)							
	Initial Appropriations 2014	Transfers/ Amendments 2014	Final Appropriations 2014	Commitments 2014	Payments 2014	Carry Over by Right to 2015	Carry Over by Decision to 2015	Cancelled Appropriations
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2 2 0 Meetings and conferences	116 014 014,00		116 014 014,00	85 095 386,89	78 334 524,25	6 760 862,64		30 918 627,11
2 2 1 0 Documentation and library expenditure	1 261 000,00		1 261 000,00	1 243 382,78	1 033 482,20	209 900,58		17 617,22
2 2 1 1 Official Journal	4 967 000,00		4 967 000,00	4 037 721,03	3 962 721,03	75 000,00		929 278,97
2 2 1 2 General publications	455 000,00		455 000,00	277 881,43	253 148,21	24 733,22		177 118,57
2 2 1 3 Information and public events	2 207 660,00		2 207 660,00	1 962 477,08	1 260 165	702 313		245 182,92
2 2 1 Information	8 890 660,00		8 890 660,00	7 521 462,32	6 509 515,96	1 011 946,36		1 369 197,68
2 2 3 0 Office supplies	533 700,00		533 700,00	259 742,01	194 111,16	65 630,85		273 957,99
2 2 3 1 Postal charges	90 000,00		90 000,00	82 029,25	53 942,41	28 086,84		7 970,75
2 2 3 2 Expenditure on studies, surveys and consultation	45 000,00		45 000,00	19 820,00	10 170,00	9 650,00		25 180,00
2 2 3 4 Removals	20 000,00		20 000,00	3 455,00	2 000,00	1 455,00		16 545,00
2 2 3 5 Financial charges	10 000,00		10 000,00	5 000,00	3 535,85	1 464,15		5 000,00
2 2 3 6 Legal expenses and costs, damages and compensation	1 000 000,00	450 000,00	1 450 000,00	1 450 000,00	939 647,00	510 353,00		
2 2 3 7 Other operating expenditure	231 700,00		231 700,00	143 404,29	121 349,84	22 054,45		88 295,71
2 2 3 Miscellaneous expenses	1 930 400,00	450 000,00	2 380 400,00	1 963 450,55	1 324 756,26	638 694,29		416 949,45
Total Chapter 2 2 — Operating expenditure	126 835 074,00	450 000,00	127 285 074,00	94 580 299,76	86 168 796,47	8 411 503,00		32 704 774,24
TOTAL TITLE 2 — Buildings, equipment and operating expenditure	215 294 761,00	5 450 000,00	220 744 761,00	182 344 948,08	135 219 616,32	47 125 331,76	3 200 000,00	38 399 812,92

(EUR)									
Budget line	Initial Appropriations 2014	Transfers/ Amendments 2014	Final Appropriations 2014	Commitments 2014	Payments 2014	Carry Over by Right to 2015	Carry Over by Decision to 2015	Cancelled Appropriations	
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7	
10 0 Provisional appropriations	700 000,00		700 000,00					700 000,00	
10 1 Contingency reserve	2 000 000,00		2 000 000,00					2 000 000,00	
TITLE 10 — Other expenditure	2 700 000,00		2 700 000,00					2 700 000,00	
TOTAL BUDGET	534 202 300,00		534 202 300,00	484 574 968,00	434 804 263,52	49 770 704,48	3 200 000,00	49 627 332,00	