

IV

(Notices)

NOTICES FROM EUROPEAN UNION INSTITUTIONS, BODIES, OFFICES AND AGENCIES

COURT OF AUDITORS

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT
FOR THE FINANCIAL YEAR 2011

(2012/C 132/01)

TABLE OF CONTENTS

	<i>Paragraph</i>	<i>Page</i>
INTRODUCTION	1-2	2
REVENUE	3-7	2
Established entitlements 2011 and entitlements carried over from 2010	3-7	2
ASSIGNED REVENUE	8	3
EXPENDITURE OF THE YEAR	9-26	3
Final appropriations available, commitments and payments by title	9-10	3
Budget transfers	11	4
Title 1 — People working with the Institution	12-18	4
Title 2 — Buildings, movable property, equipment and miscellaneous operating expenditure	19-26	6
CARRY-OVER OF 2010	27-31	8
 Annexes		
ANNEX I Revenue estimated, established entitlements and entitlements carried over		10
ANNEX II Assigned revenue of the year and assigned revenue carried over		12
ANNEX III Changes in appropriations of the year		15
ANNEX IV Use of appropriations of the year		20
ANNEX V Use of appropriations carried over from 2010		26

INTRODUCTION

Mission of the European Court of Auditors

The European Court of Auditors is the EU Institution established by the Treaty to carry out the audit of EU finances. As the EU's external auditor it contributes to improving EU financial management and acts as the independent guardian of the financial interests of the citizens of the Union.

The Court renders audit services through which it assesses the collection and spending of EU funds. It examines whether financial operations have been properly recorded and disclosed, legally and regularly executed and managed so as to ensure economy, efficiency and effectiveness. The Court communicates the results of its audits in clear, relevant and objective reports. It also provides its opinion on financial management issues.

The Court promotes accountability and transparency and assists the European Parliament and Council in overseeing the implementation of the EU budget, particularly during the discharge procedure. The Court is committed to being an efficient organisation at the forefront of developments in public audit and administration.

1. The budgetary and financial management report for 2011 provides an overview on the implementation of the budget and explains events which had a significant impact on activities during the financial year.
2. The attached annexes (*Annex I to Annex V*) provide a detailed picture by budget line.

REVENUE

Established entitlements 2011 and entitlements carried over from 2010

3. Established entitlements for the financial year 2011 came to a total of 19 520 967 euro (*Table 1*). Including the appropriations carried forward from the previous financial year (75 393 euro) and variations in 2011 (3 115 euro) (*Table 2*) established entitlements amounted to an overall total of 19 599 475 euro.

Table 1

Established entitlements 2011

(EUR)

Title	Estimated revenue 2011	Established Entitlements 2011	Total Recovered 2011	% in total
4 — Revenue accruing from persons working with the institution	20 612 613	18 841 070	18 841 070	100,00
5 — Revenue accruing from the administrative operations of the institution	0	679 453	674 030	99,20
9 — Miscellaneous revenue	200 000	444	0	0,00
Total	20 812 613	19 520 967	19 515 100	99,97

Table 2

Entitlements carried over from 2010

(EUR)

Title	Entitlements carry-over	Adjustments	Total	Total Recovered	% in total
4 — Revenue accruing from persons working with the institution	70 556	3 115	73 671	73 671	100,00
5 — Revenue accruing from the administrative operations of the institution	4 837	0	4 837	4 837	100,00
9 — Miscellaneous revenue	0	0	0	0	
Total	75 393	3 115	78 509	78 509	100,00

4. The established entitlements for the financial year 2011 (19 520 967 euro) represent 93,79 % of the estimated revenue of 20 812 613 euro, compared to 95,09 % in 2010.

5. The total revenue recovered as at 31 December 2011 is 19 593 609 euro, of which 19 515 100 euro are recoveries on entitlements established in 2011 (*Table 1*) and 78 509 euro came from entitlements established prior to the financial year (*Table 2*).

6. Of the 19 515 100 euro of revenue recovered, 18 841 070 euro (96,55 %) represent the deductions made from the salaries of Members, staff and other agents (taxes, pensions and sickness insurance) and the transfer in of pension rights by staff. Other revenue recovered in the financial year came to 674 030 euro. In total, 387 595 euro of bank interest were received in 2011 ⁽¹⁾. By way of comparison, in 2010, the deductions made from the salaries of Members, staff and other agents (taxes, pensions and sickness insurance) and the transfer in of pension rights by staff amounted to 96,98 % and the other revenue for the financial year came to 574 912 euro, of which the bank interest amounted to 45 866 euro.

7. The amount still to be collected at the end of the financial year equals to 5 867 euro, i.e. 0,03 % of entitlements established during the financial year and residual entitlements established in preceding financial years. This compares to 75 393 euro in 2010 representing 0,39 %.

ASSIGNED REVENUE

8. The use of assigned revenues is detailed in *Annex II*.

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

9. The total appropriations available for the year 2011, the appropriations committed, the payments made during the year and the remaining amount to be carried over to 2012 are summarised in *Table 3* and *Table 4* below.

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

⁽¹⁾ Mainly on the fiduciary account.

Table 3

Final appropriations available and commitments by title

(EUR)

Title	Final appropriations	Appropriations committed	%
Title 1 — Persons working with the institution — Total	119 168 662	109 972 123	92,28
Title 2 — Buildings, movable property, equipment and miscellaneous operating expenditure — Total	25 162 282	24 365 205	96,83
Titles 1 and 2 — Total	144 330 944	134 337 328	93,08

Table 4

Commitments and payments by title

(EUR)

	Commitments	Payments	%	Carry-over	%
Title 1 — Persons working with the institution — Total	109 972 123	108 376 161	98,55	1 595 962	1,45
Title 2 — Buildings, movable property, equipment and miscellaneous operating expenditure — Total	24 365 205	12 873 603	52,84	11 491 602	47,16
Title 1 and 2 — Total	134 337 328	121 249 764	90,26	13 087 563	9,74

Budget transfers

11. In the course of the financial year, the Court effected 30 budgetary transfers for a total amount of 2 219 215 euro (Table 5), only one was a title to title transfer. These transfers were undertaken to ensure the smooth working of the various departments of the Court and to meet any requirements this entailed. The effects of the transfers can be seen at item level and in Annex III.

Table 5

Budget transfers in 2011

(EUR)

Type of transfer	Number of transfers in 2011	Total amount transferred
Title to title	1	320 000
Chapter to chapter	3	661 000
Article to article	1	20 000
Item to item	8	1 040 000
Sub-item to sub-item	17	178 215
Total	30	2 219 215

Title 1 — People working with the Institution

12. Table 6 and Table 7 below summarise the final appropriations, commitments and payments for 2011 in Title 1.

Table 6

Final appropriations available and commitments in Title 1

(EUR)			
Chapters	Final appropriations	Appropriations committed	%
1 0 — Members of the institution	13 410 750	12 951 778	96,58
1 2 — Officials and temporary staff	95 415 570	87 624 117	91,83
1 4 — Other staff and external services	4 205 092	3 863 885	91,89
1 6 — Other expenditure relating to persons working for the institution	6 137 250	5 532 343	90,14
Title 1 — Total	119 168 662	109 972 123	92,28

13. In 2011, the utilisation rate of appropriations of Title 1 equals 92,28 % (in 2010 this rate was 92,09 %).

14. Appropriations in Chapter 1 2 (Officials and temporary staff) were utilised in 2011 at 91,83 % (in 2010 the rate was 92,80 %). An amount of 7 791 453 euro was not used, for the following reasons:

- the annual adjustment of salaries could not be paid end 2011 in the absence of a Council decision,
- significant savings were made on several posts 'family allowances', 'paid overtime' and 'Installation and reinstallation allowances',
- the fact that most agents who leave the institution do so at a relatively high grade while recruitment is almost entirely at entry grades.

The results obtained in the reduction of the number of vacant posts and the accompanying revision of the forecast method used to establish the draft estimate will show their full positive impact on the execution rate of budget 2012.

15. This year's utilisation rate of Chapter 1 4 (Other staff and external services) of 91,89 % improved when in 2010 this rate was 77,97 %.

Table 7

Commitments and payments in Title 1

(EUR)					
Chapters	Commitments	Payments	%	Carry-over	%
1 0 — Members of the Institution	12 951 778	12 817 525	98,96	134 253	1,04
1 2 — Officials and temporary staff	87 624 117	87 382 302	99,72	241 815	0,28
1 4 — Other staff and external services	3 863 885	3 819 917	98,86	43 968	1,14
1 6 — Other expenditure relating to persons working for the institution	5 532 343	4 356 417	78,74	1 175 926	21,26
Title 1 — Total	109 972 123	108 376 161	98,55	1 595 962	1,45

16. In 2011, payments amounted to a total of 108 376 161 euro, equivalent to 90,94 % of the final appropriations and to 98,55 % of the total commitments (in 2010 these rates were 90,76 % and 98,55 %).

17. Commitments carried over automatically to 2012 in accordance with Article 9(4) of the Financial Regulation amounted to 1 595 962 euro, i.e. 1,34 % of the final appropriations and 1,45 % of the total commitments (in 2010 these rates were 1,33 % and 1,45 %).

18. The most important amount of the carry-over regarding Chapter 1 6 concerns missions for staff with an amount of 590 119 euro. There are a number of missions carried out in 2011 for which expense claims were not received or had been received but not fully processed by the end of the financial year. Other amounts — contributing to the carry-over of Chapter 1 6 — for which legal obligations existed but invoices were not received in 2011 are the early childhood centre (340 500 euro) and further training for staff (169 301 euro).

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

19. Table 8 and Table 9 below summarise the final appropriations, commitments and payments for 2011 in Title 2.

Table 8

Final appropriations available and commitments in Title 2

(EUR)

Chapters	Final appropriations	Appropriations committed	%
2 0 — Buildings and associated costs with K3	14 171 000	13 914 904	98,19
2 0 — Buildings and associated costs without K3	7 171 000	6 914 904	96,43
2 1 — Data processing, equipment and movable property: purchase, hire and maintenance	7 316 282	7 246 360	99,04
2 3 — Current administrative expenditure	542 000	482 297	88,98
2 5 — Meetings and conferences	893 000	752 614	84,28
2 7 — Information: acquisition, archiving, production and distribution	2 240 000	1 969 031	87,90
Title 2 — Total with K3	25 162 282	24 365 205	96,83
Title 2 — Total without K3	18 162 282	17 365 205	95,61

20. The rate of utilisation of appropriations in Title 2 reached 96,83 % in 2011 (compared to 97,93 % in 2010).

Table 9

Commitments and payments in Title 2

(EUR)					
Chapters	Commitments	Payments	%	Carry-over	%
20 — Buildings and associated costs with K3	13 914 904	5 913 451	42,50	8 001 453	57,50
20 — Buildings and associated costs without K3	6 914 904	5 790 798	83,74	1 124 106	16,26
21 — Data processing, equipment and movable property: purchase, hire and maintenance	7 246 360	5 392 831	74,42	1 853 529	25,58
23 — Current administrative expenditure	482 297	264 682	54,88	217 615	45,12
25 — Meetings and conferences	752 614	569 710	75,70	182 904	24,30
27 — Information: acquisition, archiving, production and distribution	1 969 031	732 930	37,22	1 236 101	62,78
Title 2 — Total with K3	24 365 205	12 873 603	52,84	11 491 602	47,16
Title 2 — Total without K3	17 365 205	12 750 950	73,43	4 614 255	26,57

21. Payments amounted to a total of 12 873 603 euro, equivalent to 51,16 % of the final appropriations and to 52,84 % of the commitments (in 2010 these rates were 47,94 % and 48,96 %). Commitments carried over to 2012 automatically in accordance with Article 9(4) of the Financial Regulation amounted to 11 491 602 euro, i.e. 45,67 % of the final appropriations and 47,16 % of the commitments (in 2010 these rates were 49,98 % and 51,04 % respectively).

The building project K3 and comparison with 2010

22. The third tranche of financing of 7 million euro for the Court's K3 building project was included in the 2011 budget. This amount has been committed and a part of it paid in 2011. The balance carried forward to 2012 will cover contracts signed by the Project Manager on the Court's behalf with construction companies and will be utilised in accordance with the submission made to the budgetary authority under Article 179(3) of the Financial Regulation on 13 January 2009. Construction work commenced in March 2010 and the project remains within budget.

23. The K3 building project distorts the utilisation rates summarised in paragraph 21 above and makes a comparison with 2010 difficult. For a better comparison with the 2010 figures it is necessary to exclude the effects of this project. Excluding it, payments of Title 2 amounted to a total of 12 750 950 euro, equivalent to 70,21 % of the final appropriations and to 73,43 % of the commitments (in 2010 these rates were 69,18 % and 71,55 %). Commitments automatically carried over to 2012 in accordance with Article 9(4) of the Financial Regulation amounted to 4 614 255 euro, i.e. 25,41 % of the final appropriations and 26,57 % of the commitments (in 2010 these rates were 27,51 % and 28,45 %).

24. Of the 8 001 453 euro carried over in Chapter 20 (Buildings and associated costs) 6 877 347 euro concern the building project K3. The other major amounts in Chapter 20 which were committed but the invoices not received by the year-end were cleaning and maintenance (665 302 euro) and energy consumption (200 000 euro).

25. The two budget lines which mainly contribute to the carry-over of 1 853 529 euro of Chapter 21 (data processing, equipment and movable property: purchase, hire and maintenance) are budget item 2102 (external services for the operation, implementation and maintenance of software and systems) with an amount of 1 522 060 euro due to projects still ongoing at the end of the year and budget item 2100 (purchase, work on and maintenance of equipment and software) with an amount of 163 199 euro.

26. In Chapter 27 (information: acquisition, archiving, production and distribution), the carry-over concerns mainly budget item 2740 — Official Journal and budget item 2741 — publications. The carry-over of 576 917 euro for budget item 2740 consists of the OJ publications of the last months of 2011 which will only be invoiced in 2012 ⁽¹⁾. Regarding budget item 2741 — Publications — the carry-over of 354 074 euro covers the legal obligations for invoices not yet received (publication of some 2011 Special Reports). The same applies to budget item 2700 — limited consultations, studies and surveys where 248 531 euro are carried over mainly for experts services for audit.

CARRY-OVER OF 2010

27. The carry-over of 2010 appropriations is shown in *Table 10* below.

Table 10

Carry-over of 2010 appropriations to 2011

(EUR)

Chapters	Carry-over from 2010 to 2011	Payments on carry-over	Cancellations
10 — Members of the institution	292 614	146 826	145 788
12 — Officials and temporary staff	354 860	111 916	242 944
14 — Other staff and external services	22 239	21 996	243
16 — Other expenditure relating to persons working for the institution	908 880	745 186	163 693
Title 1 — Total	1 578 592	1 025 923	552 669
20 — Buildings and associated costs with K3	10 734 309	10 503 344	230 966
20 — Buildings and associated costs without K3	1 095 854	869 835	226 019
21 — Data processing, equipment and movable property: purchase, hire and maintenance	2 400 492	2 355 420	45 073
23 — Current administrative expenditure	132 404	103 642	28 761
25 — Meetings and conferences	204 346	127 546	76 801
27 — Information: acquisition, archiving, production and distribution	1 234 463	954 592	279 872
Title 2 — Total with K3	14 706 015	14 044 543	661 472
Title 2 — Total without K3	5 067 559	4 411 034	656 525
Titles 1 and 2 — Total with K3	16 284 607	15 070 466	1 214 141
Titles 1 and 2 — Total without K3	6 646 152	5 436 958	1 209 194

⁽¹⁾ This includes the costs for the publication of the Annual Report, Special Reports, Specific Annual Reports, Report of the external auditor plus other related costs like distribution.

28. Automatic carry-overs of appropriations (Article 9(4) of the Financial Regulation) from the financial year 2010 to the financial year 2011, totalling 16 284 607 euro, gave rise to payments amounting to 15 070 466 euro, i.e. an utilisation rate of 92,54 % (98,65 % in 2010).

29. Of the 10 734 309 euro payments on the carry-over budget of Chapter 2 0, 9 638 456 euro are payments of the budget line 2 0 0 3 ('acquisition of immovable property') which concern the works for the construction of the K3 building started in March 2010. These payments covered by the second tranche of financing of 11 000 000 euro — included in the 2010 budget — concern contracts signed by the Project Manager (see paragraph 22) on the Court's behalf with construction companies.

30. Within the above context, the Project Manager enters into financial commitments towards the construction companies. As a counter-balance to this, the contract between the Court and the Project Manager requires the Court to have sufficient funds, within the limits of what is available in the budget, to cover the liabilities of the Project Manager vis-à-vis the construction companies. To ensure this, the Court has signed a fiduciary contract with a local bank and thus holds the funds made available by the budgetary authority. The financial interest of the Union is at the same time protected by the use of the fiduciary contract.

31. This utilisation is in accordance with the submission made to the budgetary authority under Article 179(3).

ANNEX I

REVENUE ESTIMATED, ESTABLISHED ENTITLEMENTS AND ENTITLEMENTS CARRIED OVER

Revenues — 2011

(EUR)

Budget line	Initial budget	Established rights of the year	Recovered of year	To be recovered of year
Item 4 0 0 0 Proceeds of the taxation of salaries, wages and allowances of Members of the institution, officials and other servants	10 497 081,00	9 348 170,81	9 348 170,81	0,00
Item 4 0 4 0 Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	1 100 000,00	1 409 791,33	1 409 791,33	0,00
CHAP. 40 MISCELLANEOUS TAXES AND DEDUCTIONS	11 597 081,00	10 757 962,14	10 757 962,14	0,00
Item 4 1 0 0 Staff contribution to the pension scheme	7 715 532,00	8 035 326,58	8 035 326,58	0,00
Item 4 1 1 0 Transfer or repayment of pension rights by staff	1 300 000,00	47 781,40	47 781,40	0,00
Item 4 1 2 0 Contribution to the pension scheme by officials and temporary staff on leave on personal grounds	0,00	0,00	0,00	0,00
CHAP. 41 CONTRIBUTION TO PENSION SCHEMES	9 015 532,00	8 083 107,98	8 083 107,98	0,00
TITLE 4 — REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTION	20 612 613,00	18 841 070,12	18 841 070,12	0,00
Item 5 0 0 0 Proceeds from the sale of vehicles — Assigned revenue	0,00	3 150,00	3 150,00	0,00
Item 5 0 0 1 Proceeds from the sale of other assets — Assigned revenue	0,00	0,00	0,00	0,00
Item 5 0 2 0 Proceeds from the sale of publications, printed works and films — Assigned revenue	0,00	11 187,36	11 187,36	0,00
CHAP. 50 PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLIES) AND IMMOVABLE PROPERTY	0,00	14 337,36	14 337,36	0,00
Item 5 2 0 0 Revenue from investments or loans granted, bank and other interest on the institution's accounts	0,00	387 594,78	387 594,78	0,00
CHAP. 52 REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	0,00	387 594,78	387 594,78	0,00
Item 5 7 0 0 Revenue arising from the repayment of amounts wrongly paid — Assigned revenue	0,00	277 520,72	272 097,98	5 422,74
CHAP. 57 OTHER CONTRIBUTIONS AND REFUNDS CONNECTED WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	0,00	277 520,72	272 097,98	5 422,74
TITLE 5 — REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	0,00	679 452,86	674 030,12	5 422,74
Item 9 0 0 0 Miscellaneous revenue	200 000,00	444,40	0,00	444,40
CHAP. 90 MISCELLANEOUS REVENUE	200 000,00	444,40	0,00	444,40
TITLE 9 — MISCELLANEOUS REVENUE	200 000,00	444,40	0,00	444,40
TOTAL	20 812 613,00	19 520 967,38	19 515 100,24	5 867,14

Revenues carried over

(EUR)

Budget line	Rights from Y-1	Variations CO Y-1	Total CO Y-1	Recovered of year-1	To be recovered
Item 4 0 0 0 Proceeds of the taxation of salaries, wages and allowances of Members of the institution, officials and other servants	0,00	0,00	0,00	0,00	0,00
Item 4 0 4 0 Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	0,00	0,00	0,00	0,00	0,00
CHAP. 4 0 MISCELLANEOUS TAXES AND DEDUCTIONS	0,00	0,00	0,00	0,00	0,00
Item 4 1 0 0 Staff contribution to the pension scheme	0,00	0,00	0,00	0,00	0,00
Item 4 1 1 0 Transfer or repayment of pension rights by staff	70 555,98	3 115,47	73 671,45	73 671,45	0,00
Item 4 1 2 0 Contribution to the pension scheme by officials and temporary staff on leave on personal grounds	0,00	0,00	0,00	0,00	0,00
CHAP. 4 1 CONTRIBUTION TO PENSION SCHEMES	70 555,98	3 115,47	73 671,45	73 671,45	0,00
TITLE 4 — REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTION	70 555,98	3 115,47	73 671,45	73 671,45	0,00
Item 5 0 0 1 Proceeds from the sale of other assets — Assigned revenue	4 200,00	0,00	4 200,00	4 200,00	0,00
CHAP. 5 0 PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLIES) AND IMMOVABLE PROPERTY	4 200,00	0,00	4 200,00	4 200,00	0,00
Item 5 2 0 0 Revenue from investments or loans granted, bank and other interest on the institution's accounts	0,00	0,00	0,00	0,00	0,00
CHAP. 5 2 REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	0,00	0,00	0,00	0,00	0,00
Item 5 7 0 0 Revenue arising from the repayment of amounts wrongly paid — Assigned revenue	637,28	0,00	637,28	637,28	0,00
CHAP. 5 7 OTHER CONTRIBUTIONS AND REFUNDS CONNECTED WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	637,28	0,00	637,28	637,28	0,00
TITLE 5 — REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	4 837,28	0,00	4 837,28	4 837,28	0,00
Item 9 0 0 0 Miscellaneous revenue	0,00	0,00	0,00	0,00	0,00
CHAP. 9 0 MISCELLANEOUS REVENUE	0,00	0,00	0,00	0,00	0,00
TITLE 9 — MISCELLANEOUS REVENUE	0,00	0,00	0,00	0,00	0,00
TOTAL	75 393,26	3 115,47	78 508,73	78 508,73	0,00

ANNEX II

ASSIGNED REVENUE OF THE YEAR AND ASSIGNED REVENUE CARRIED OVER

Assigned revenue

(EUR)

USE OF ASSIGNED REVENUES OF THE YEAR — Index 11					
Budget line	Assigned revenues	Commitments	Payments	(1)-(2)	(2)-(3)
1 6 1 0 Miscellaneous expenditure on recruitment	0,00	0,00	0,00	0,00	0,00
1 6 1 2 Further training for staff	2 326,77	2 326,77	0,00	0,00	2 326,77
1 6 2 0 Missions	58 066,99	0,00	0,00	58 066,99	0,00
CHAP. 1 6 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	60 393,76	2 326,77	0,00	58 066,99	2 326,77
TITLE 1 — PERSONS WORKING WITH THE INSTITUTION	60 393,76	2 326,77	0,00	58 066,99	2 326,77
2 0 0 0 Rent	5 428,11	5 068,11	5 068,11	360,00	0,00
2 0 0 3 Acquisition of immovable property	93 526,38	0,00	0,00	93 526,38	0,00
2 0 2 2 Cleaning and maintenance	6 668,70	0,00	0,00	6 668,70	0,00
2 0 2 4 Energy consumption	44 040,13	0,00	0,00	44 040,13	0,00
2 0 2 6 Security and surveillance of buildings	3 902,91	2 314,58	659,08	1 588,33	1 655,50
2 0 2 8 Insurance	3 756,23	0,00	0,00	3 756,23	0,00
2 0 2 9 Other expenditure on buildings	2 950,48	0,00	0,00	2 950,48	0,00
CHAP. 2 0 BUILDINGS AND ASSOCIATED COSTS	160 272,94	7 382,69	5 727,19	152 890,25	1 655,50
2 1 0 0 Purchase, work, and maintenance of equipment	4 200,00	0,00	0,00	4 200,00	0,00
2 1 0 3 Telecommunications	37 352,32	18 945,26	0,00	18 407,06	18 945,26
2 1 6 0 Vehicles	14 635,19	4 700,00	3 354,75	9 935,19	1 345,25
CHAP. 2 1 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	56 187,51	23 645,26	3 354,75	32 542,25	20 290,51

USE OF ASSIGNED REVENUES OF THE YEAR — Index 11

Budget line	Assigned revenues	Commitments	Payments	(1)-(2)	(2)-(3)
2 3 0 0 Stationery, office supplies and miscellaneous	1 296,00	0,00	0,00	1 296,00	0,00
CHAP. 2 3 CURRENT ADMINISTRATIVE EXPENDITURE	1 296,00	0,00	0,00	1 296,00	0,00
2 7 4 0 Official Journal	11 187,36	11 187,36	11 187,36	0,00	0,00
CHAP. 2 7 INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	11 187,36	11 187,36	11 187,36	0,00	0,00
TITLE 2 — BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	228 943,81	42 215,31	20 269,30	186 728,50	21 946,01
TOTAL	289 337,57	44 542,08	20 269,30	244 795,49	24 272,78

Assigned revenue carried over from previous year

USE OF ASSIGNED REVENUES CARRIED OVER FROM PREVIOUS YEAR — Index 44

Budget line	Assigned revenues	Commitments	Payments	(1)-(2)	(2)-(3)
1 0 4 0 Missions	1 697,86	23,00	23,00	1 674,86	0,00
CHAP. 1 0 MEMBERS OF THE INSTITUTION	1 697,86	23,00	23,00	1 674,86	0,00
1 4 0 6 External services in the linguistic field	786,70	721,28	721,28	65,42	0,00
CHAP. 1 4 OTHER STAFF AND EXTERNAL SERVICES	786,70	721,28	721,28	65,42	0,00
1 6 1 0 Miscellaneous expenditure on recruitment	113,06	113,06	0,00	0,00	113,06
1 6 2 0 Missions	119 955,21	1 417,29	711,00	118 537,92	706,29
CHAP. 1 6 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	120 068,27	1 530,35	711,00	118 537,92	819,35
TITLE 1 — PERSONS WORKING WITH THE INSTITUTION	122 552,83	2 274,63	1 455,28	120 278,20	819,35
2 0 0 0 Rent	697,50	697,50	697,50	0,00	0,00
2 0 2 2 Cleaning and maintenance	6 784,37	6 784,37	6 755,95	0,00	28,42
2 0 2 4 Energy consumption	30 224,58	30 224,58	30 224,58	0,00	0,00
2 0 2 6 Security and surveillance of buildings	33 000,00	33 000,00	30 566,81	0,00	2 433,19

USE OF ASSIGNED REVENUES CARRIED OVER FROM PREVIOUS YEAR — Index 44

Budget line	Assigned revenues	Commitments	Payments	(1)-(2)	(2)-(3)
2 0 2 8 Insurance	4 372,24	4 372,24	4 372,24	0,00	0,00
2 0 2 9 Other expenditure on buildings	5 743,86	5 743,86	5 743,86	0,00	0,00
CHAP. 2 0 BUILDINGS AND ASSOCIATED COSTS	80 822,55	80 822,55	78 360,94	0,00	2 461,61
2 1 0 2 External services for the operation, implementation and maintenance of software and systems	35 155,88	35 155,88	35 155,88	0,00	0,00
2 1 0 3 Telecommunications	56 365,17	56 365,17	56 365,17	0,00	0,00
2 1 6 0 Vehicles	30 996,37	4 135,36	3 266,53	26 861,01	868,83
CHAP. 2 1 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	122 517,42	95 656,41	94 787,58	26 861,01	868,83
2 5 2 0 Entertainment and representation expenses	1 913,44	1 500,00	461,70	413,44	1 038,30
2 5 4 0 Meetings, congresses and conferences	315,98	0,00	0,00	315,98	0,00
2 5 7 0 Joint Interpreting and Conference Service	1 902,54	0,00	0,00	1 902,54	0,00
CHAP. 2 5 MEETINGS AND CONFERENCES	4 131,96	1 500,00	461,70	2 631,96	1 038,30
2 7 4 0 Official Journal	50 706,86	13 705,92	0,00	37 000,94	13 705,92
CHAP. 2 7 INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	50 706,86	13 705,92	0,00	37 000,94	13 705,92
TITLE 2 — BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	258 178,79	191 684,88	173 610,22	66 493,91	18 074,66
TOTAL	380 731,62	193 959,51	175 065,50	186 772,11	18 894,01

ANNEX III

CHANGES IN APPROPRIATIONS OF THE YEAR

(EUR)					
Budget line	Initial budget	Supplements	Transfers	Appropriations year	Carry-over by right Y-1
Item 1 0 0 0 Remuneration, allowances and pensions	8 324 835,00	0,00	60 000,00	8 384 835,00	0,00
Item 1 0 0 2 Entitlements on entering and leaving the service	59 255,00	0,00	157 000,00	216 255,00	107 420,61
Art. 1 0 0 Remuneration and other entitlements	8 384 090,00	0,00	217 000,00	8 601 090,00	107 420,61
Item 1 0 2 0 Temporary allowances	957 552,00	0,00	264 000,00	1 221 552,00	0,00
Art. 1 0 2 Temporary allowances	957 552,00	0,00	264 000,00	1 221 552,00	0,00
Item 1 0 3 0 Pensions	3 097 552,00	0,00	0,00	3 097 552,00	0,00
Art. 1 0 3 Pensions	3 097 552,00	0,00	0,00	3 097 552,00	0,00
Item 1 0 4 0 Missions	328 673,00	0,00	0,00	328 673,00	130 108,00
Art. 1 0 4 Missions	328 673,00	0,00	0,00	328 673,00	130 108,00
Item 1 0 6 0 Training	81 154,00	0,00	0,00	81 154,00	55 085,48
Art. 1 0 6 Training	81 154,00	0,00	0,00	81 154,00	55 085,48
Item 1 0 9 0 Provisional appropriation	80 729,00	0,00	0,00	80 729,00	0,00
Art. 1 0 9 Provisional appropriation	80 729,00	0,00	0,00	80 729,00	0,00
CHAP. 1 0 MEMBERS OF THE INSTITUTION	12 929 750,00	0,00	481 000,00	13 410 750,00	292 614,09
Item 1 2 0 0 Remuneration and allowances	93 768 394,00	0,00	- 751 000,00	93 017 394,00	0,00
Item 1 2 0 2 Paid overtime	531 751,00	0,00	0,00	531 751,00	0,00
Item 1 2 0 4 Entitlements on entering and leaving the service and on transfer	1 046 579,00	0,00	210 000,00	1 256 579,00	354 859,55
Art. 1 2 0 Remuneration and other entitlements	95 346 724,00	0,00	- 541 000,00	94 805 724,00	354 859,55
Item 1 2 2 0 Allowances for staff retired in the interests of the service (Articles 41 and 50 of the Staff Regulations)	0,00	0,00	0,00	0,00	0,00
Art. 1 2 2 Allowances following early termination of service	0,00	0,00	0,00	0,00	0,00

(EUR)

Budget line	Initial budget	Supplements	Transfers	Appropriations year	Carry-over by right Y-1
Item 1 2 9 0 Provisional appropriation	609 846,00	0,00	0,00	609 846,00	0,00
Art. 1 2 9 Provisional appropriation	609 846,00	0,00	0,00	609 846,00	0,00
CHAP. 1 2 OFFICIALS AND TEMPORARY STAFF	95 956 570,00	0,00	- 541 000,00	95 415 570,00	354 859,55
Item 1 4 0 0 Other staff	2 221 749,00	0,00	520 000,00	2 741 749,00	0,00
Item 1 4 0 4 In-service training and staff exchanges	1 112 820,00	0,00	- 100 000,00	1 012 820,00	0,00
Item 1 4 0 5 Other external services	197 907,00	0,00	- 100 000,00	97 907,00	0,00
Item 1 4 0 6 External services in the linguistic field	278 966,00	0,00	60 000,00	338 966,00	22 238,89
Art. 1 4 0 Other staff and external persons	3 811 442,00	0,00	380 000,00	4 191 442,00	22 238,89
Item 1 4 9 0 Provisional appropriation	13 650,00	0,00	0,00	13 650,00	0,00
Art. 1 4 9 Provisional appropriation	13 650,00	0,00	0,00	13 650,00	0,00
CHAP. 1 4 OTHER STAFF AND EXTERNAL SERVICES	3 825 092,00	0,00	380 000,00	4 205 092,00	22 238,89
Item 1 6 1 0 Miscellaneous expenditure on recruitment	68 981,00	0,00	0,00	68 981,00	10 301,87
Item 1 6 1 2 Further training for staff	873 417,00	0,00	0,00	873 417,00	172 644,24
Art. 1 6 1 Expenditure relating to staff management	942 398,00	0,00	0,00	942 398,00	182 946,11
Item 1 6 2 0 Missions	3 651 917,00	0,00	0,00	3 651 917,00	456 939,99
Art. 1 6 2 Missions	3 651 917,00	0,00	0,00	3 651 917,00	456 939,99
Item 1 6 3 0 Social welfare	15 216,00	0,00	10 000,00	25 216,00	8 642,31
Item 1 6 3 2 Social contacts between Members of staff and other welfare expenditure	104 485,00	0,00	- 10 000,00	94 485,00	0,00
Art. 1 6 3 Assistance for staff of the institution	119 701,00	0,00	0,00	119 701,00	8 642,31
Item 1 6 5 0 Medical service	184 625,00	0,00	0,00	184 625,00	31 357,02
Item 1 6 5 2 Restaurant and canteens	62 894,00	0,00	0,00	62 894,00	12 574,72

Budget line	Initial budget	Supplements	Transfers	Appropriations year	Carry-over by right Y-1
Item 1 6 5 4 Early Childhood Centre	1 175 715,00	0,00	0,00	1 175 715,00	216 419,53
Art. 1 6 5 Activities relating to all persons working for the institution	1 423 234,00	0,00	0,00	1 423 234,00	260 351,27
CHAP. 1 6 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	6 137 250,00	0,00	0,00	6 137 250,00	908 879,68
TITLE 1 — PERSONS WORKING WITH THE INSTITUTION	118 848 662,00	0,00	320 000,00	119 168 662,00	1 578 592,21
Item 2 0 0 0 Rent	3 942 000,00	0,00	- 160 000,00	3 782 000,00	20 538,59
Item 2 0 0 3 Acquisition of immovable property	7 000 000,00	0,00	0,00	7 000 000,00	9 638 455,64
Item 2 0 0 7 Fitting-out of premises	165 000,00	0,00	160 000,00	325 000,00	12 044,08
Item 2 0 0 8 Studies and technical assistance in connection with building projects	60 000,00	0,00	0,00	60 000,00	1 674,22
Art. 2 0 0 Buildings	11 167 000,00	0,00	0,00	11 167 000,00	9 672 712,53
Item 2 0 2 2 Cleaning and maintenance	1 433 000,00	0,00	0,00	1 433 000,00	360 967,75
Item 2 0 2 4 Energy consumption	1 012 000,00	0,00	0,00	1 012 000,00	274 928,48
Item 2 0 2 6 Security and surveillance of buildings	852 000,00	0,00	- 440 000,00	412 000,00	400 404,22
Item 2 0 2 8 Insurance	67 000,00	0,00	0,00	67 000,00	4 321,13
Item 2 0 2 9 Other expenditure on buildings	80 000,00	0,00	0,00	80 000,00	20 975,17
Art. 2 0 2 Expenditure on buildings	3 444 000,00	0,00	- 440 000,00	3 004 000,00	1 061 596,75
CHAP. 2 0 BUILDINGS AND ASSOCIATED COSTS	14 611 000,00	0,00	- 440 000,00	14 171 000,00	10 734 309,28
Item 2 1 0 0 Purchase, work on and maintenance of equipment and software	2 179 282,00	0,00	- 400 000,00	1 779 282,00	430 152,27
Item 2 1 0 2 External services for the operation, implementation and maintenance of software and systems	3 695 000,00	0,00	400 000,00	4 095 000,00	1 772 389,93
Item 2 1 0 3 Telecommunications	626 000,00	0,00	0,00	626 000,00	128 074,85
Art. 2 1 0 Equipment, operating costs and services relating to data processing and telecommunications	6 500 282,00	0,00	0,00	6 500 282,00	2 330 617,05

(EUR)

Budget line	Initial budget	Supplements	Transfers	Appropriations year	Carry-over by right Y-1
Item 2 1 2 0 Furniture	107 000,00	0,00	0,00	107 000,00	23 945,04
Art. 2 1 2 Furniture	107 000,00	0,00	0,00	107 000,00	23 945,04
Item 2 1 4 0 Technical equipment and installations	130 000,00	0,00	0,00	130 000,00	34 112,68
Art. 2 1 4 Technical equipment and installations	130 000,00	0,00	0,00	130 000,00	34 112,68
Item 2 1 6 0 Vehicles	579 000,00	0,00	0,00	579 000,00	11 817,46
Art. 2 1 6 Vehicles	579 000,00	0,00	0,00	579 000,00	11 817,46
CHAP. 2 1 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	7 316 282,00	0,00	0,00	7 316 282,00	2 400 492,23
Item 2 3 0 0 Stationery, office supplies and miscellaneous consumables	165 000,00	0,00	0,00	165 000,00	47 994,66
Art. 2 3 0 Stationery, office supplies and miscellaneous consumables	165 000,00	0,00	0,00	165 000,00	47 994,66
Item 2 3 1 0 Financial charges	20 000,00	0,00	0,00	20 000,00	4 958,00
Art. 2 3 1 Financial charges	20 000,00	0,00	0,00	20 000,00	4 958,00
Item 2 3 2 0 Legal expenses	20 000,00	0,00	120 000,00	140 000,00	36 000,00
Art. 2 3 2 Legal expenses and damages	20 000,00	0,00	120 000,00	140 000,00	36 000,00
Item 2 3 6 0 Postage and delivery charges	60 000,00	0,00	0,00	60 000,00	15 012,47
Art. 2 3 6 Postage and delivery charges	60 000,00	0,00	0,00	60 000,00	15 012,47
Item 2 3 8 0 Other administrative expenditure	157 000,00	0,00	0,00	157 000,00	28 438,51
Art. 2 3 8 Other administrative expenditure	157 000,00	0,00	0,00	157 000,00	28 438,51
CHAP. 2 3 CURRENT ADMINISTRATIVE EXPENDITURE	422 000,00	0,00	120 000,00	542 000,00	132 403,64
Item 2 5 2 0 Entertainment and representation expenses	252 000,00	0,00	0,00	252 000,00	101 967,86
Art. 2 5 2 Entertainment and representation expenses	252 000,00	0,00	0,00	252 000,00	101 967,86

Budget line	Initial budget	Supplements	Transfers	Appropriations year	Carry-over by right Y-1
Item 2 5 4 0 Meetings, congresses and conferences	152 000,00	0,00	0,00	152 000,00	27 643,98
Art. 2 5 4 Meetings, congresses and conferences	152 000,00	0,00	0,00	152 000,00	27 643,98
Item 2 5 6 0 Expenditure on the dissemination of information and on participation in public events	17 000,00	0,00	0,00	17 000,00	4 055,85
Art. 2 5 6 Expenditure on the dissemination of information and on participation in public events	17 000,00	0,00	0,00	17 000,00	4 055,85
Item 2 5 7 0 Joint Interpreting and Conference Service	472 000,00	0,00	0,00	472 000,00	70 678,78
Art. 2 5 7 Joint Interpreting and Conference Service	472 000,00	0,00	0,00	472 000,00	70 678,78
CHAP. 2 5 MEETINGS AND CONFERENCES	893 000,00	0,00	0,00	893 000,00	204 346,47
Item 2 7 0 0 Limited consultations, studies and surveys	491 000,00	0,00	20 000,00	511 000,00	222 670,55
Art. 2 7 0 Limited consultations, studies and surveys	491 000,00	0,00	20 000,00	511 000,00	222 670,55
Item 2 7 2 0 Documentation, library and archiving expenditure	304 000,00	0,00	0,00	304 000,00	90 911,06
Art. 2 7 2 Documentation, library and archiving expenditure	304 000,00	0,00	0,00	304 000,00	90 911,06
Item 2 7 4 0 Official Journal	685 000,00	0,00	- 20 000,00	665 000,00	593 447,95
Item 2 7 4 1 Publications of a general nature	760 000,00	0,00	0,00	760 000,00	327 433,93
Art. 2 7 4 Production and distribution	1 445 000,00	0,00	- 20 000,00	1 425 000,00	920 881,88
CHAP. 2 7 INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	2 240 000,00	0,00	0,00	2 240 000,00	1 234 463,49
TITLE 2 — BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	25 482 282,00	0,00	- 320 000,00	25 162 282,00	14 706 015,11
10 0 Provisional appropriation	0,00	0,00	0,00	0,00	0,00
CHAP. 10 0 PROVISIONAL APPROPRIATION	0,00	0,00	0,00	0,00	0,00
TITLE 10 — OTHER EXPENDITURE	0,00	0,00	0,00	0,00	0,00
TOTAL	144 330 944,00	0,00	0,00	144 330 944,00	16 284 607,32

ANNEX IV

USE OF APPROPRIATIONS OF THE YEAR

(EUR)

Budget line	Appropriations year	Commitments	Payments	Available on commitments	Carry-over right Y+1	Carry-over decision Y+1	Cancelled appropriations
Item 1 0 0 0 Remuneration, allowances and pensions	8 384 835,00	8 291 574,29	8 291 574,29	0,00	0,00	0,00	93 260,71
Item 1 0 0 2 Entitlements on entering and leaving the service	216 255,00	213 245,00	191 040,00	22 205,00	22 205,00	0,00	3 010,00
Art. 1 0 0 Remuneration and other entitlements	8 601 090,00	8 504 819,29	8 482 614,29	22 205,00	22 205,00	0,00	96 270,71
Item 1 0 2 0 Temporary allowances	1 221 552,00	1 192 008,95	1 192 008,95	0,00	0,00	0,00	29 543,05
Art. 1 0 2 Temporary allowances	1 221 552,00	1 192 008,95	1 192 008,95	0,00	0,00	0,00	29 543,05
Item 1 0 3 0 Pensions	3 097 552,00	2 951 673,27	2 951 673,27	0,00	0,00	0,00	145 878,73
Art. 1 0 3 Pensions	3 097 552,00	2 951 673,27	2 951 673,27	0,00	0,00	0,00	145 878,73
Item 1 0 4 0 Missions	328 673,00	239 642,98	152 446,75	87 196,23	87 196,23	0,00	89 030,02
Art. 1 0 4 Missions	328 673,00	239 642,98	152 446,75	87 196,23	87 196,23	0,00	89 030,02
Item 1 0 6 0 Training	81 154,00	63 633,45	38 781,46	24 851,99	24 851,99	0,00	17 520,55
Art. 1 0 6 Training	81 154,00	63 633,45	38 781,46	24 851,99	24 851,99	0,00	17 520,55
Item 1 0 9 0 Provisional appropriation	80 729,00	0,00	0,00	0,00	0,00	0,00	80 729,00
Art. 1 0 9 Provisional appropriations	80 729,00	0,00	0,00	0,00	0,00	0,00	80 729,00
CHAP. 10 MEMBERS OF THE INSTITUTION	13 410 750,00	12 951 777,94	12 817 524,72	134 253,22	134 253,22	0,00	458 972,06
Item 1 2 0 0 Remuneration and allowances	93 017 394,00	86 269 724,78	86 221 481,44	48 243,34	48 243,34	0,00	6 747 669,22
Item 1 2 0 2 Paid overtime	531 751,00	400 520,89	400 520,89	0,00	0,00	0,00	131 230,11
Item 1 2 0 4 Entitlements on entering and leaving the service and on transfer	1 256 579,00	953 871,14	760 299,94	193 571,20	193 571,20	0,00	302 707,86
Art. 1 2 0 Remuneration and other entitlements	94 805 724,00	87 624 116,81	87 382 302,27	241 814,54	241 814,54	0,00	7 181 607,19
Item 1 2 2 0 Allowances for staff retired in the interests of the service (Articles 41 and 50 of the Staff Regulations)	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Art. 1 2 2 Allowances following early termination of service	0,00	0,00	0,00	0,00	0,00	0,00	0,00

Budget line	Appropriations year	Commitments	Payments	Available on commitments	Carry-over right Y+1	Carry-over decision Y+1	Cancelled appropriations
Item 1 2 9 0 Provisional appropriation	609 846,00	0,00	0,00	0,00	0,00	0,00	609 846,00
Art. 1 2 9 Provisional appropriation	609 846,00	0,00	0,00	0,00	0,00	0,00	609 846,00
CHAP. 1 2 OFFICIALS AND TEMPORARY STAFF	95 415 570,00	87 624 116,81	87 382 302,27	241 814,54	241 814,54	0,00	7 791 453,19
Item 1 4 0 0 Other staff	2 741 749,00	2 567 999,77	2 567 999,77	0,00	0,00	0,00	173 749,23
Item 1 4 0 4 In-service training and staff exchanges	1 012 820,00	941 665,64	941 665,64	0,00	0,00	0,00	71 154,36
Item 1 4 0 5 Other external services	97 907,00	25 830,77	17 814,47	8 016,30	8 016,30	0,00	72 076,23
Item 1 4 0 6 External services in the linguistic field	338 966,00	328 389,00	292 437,41	35 951,59	35 951,59	0,00	10 577,00
Art. 1 4 0 Other staff and external persons	4 191 442,00	3 863 885,18	3 819 917,29	43 967,89	43 967,89	0,00	327 556,82
Item 1 4 9 0 Provisional appropriation	13 650,00	0,00	0,00	0,00	0,00	0,00	13 650,00
Art. 1 4 9 Provisional appropriation	13 650,00	0,00	0,00	0,00	0,00	0,00	13 650,00
CHAP. 1 4 OTHER STAFF AND EXTERNAL SERVICES	4 205 092,00	3 863 885,18	3 819 917,29	43 967,89	43 967,89	0,00	341 206,82
Item 1 6 1 0 Miscellaneous expenditure on recruitment	68 981,00	62 000,00	46 879,67	15 120,33	15 120,33	0,00	6 981,00
Item 1 6 1 2 Further training for staff	873 417,00	687 467,72	518 166,87	169 300,85	169 300,85	0,00	185 949,28
Art. 1 6 1 Expenditure relating to staff management	942 398,00	749 467,72	565 046,54	184 421,18	184 421,18	0,00	192 930,28
Item 1 6 2 0 Missions	3 651 917,00	3 416 856,77	2 826 737,20	590 119,57	590 119,57	0,00	235 060,23
Art. 1 6 2 Missions	3 651 917,00	3 416 856,77	2 826 737,20	590 119,57	590 119,57	0,00	235 060,23
Item 1 6 3 0 Social welfare	25 216,00	25 216,00	11 648,07	13 567,93	13 567,93	0,00	0,00
Item 1 6 3 2 Social contacts between Members of staff and other welfare expenditure	94 485,00	61 435,73	57 377,73	4 058,00	4 058,00	0,00	33 049,27
Art. 1 6 3 Assistance for staff of the institution	119 701,00	86 651,73	69 025,80	17 625,93	17 625,93	0,00	33 049,27
Item 1 6 5 0 Medical service	184 625,00	68 488,75	44 407,95	24 080,80	24 080,80	0,00	116 136,25
Item 1 6 5 2 Restaurant and canteens	62 894,00	52 416,04	33 237,54	19 178,50	19 178,50	0,00	10 477,96

Budget line	Appropriations year	Commitments	Payments	Available on commitments	Carry-over right Y+1	Carry-over decision Y+1	Cancelled appropriations
Item 1 6 5 4 Early Childhood Centre	1 175 715,00	1 158 461,68	817 961,68	340 500,00	340 500,00	0,00	17 253,32
Art. 1 6 5 Activities relating to all persons working for the institution	1 423 234,00	1 279 366,47	895 607,17	383 759,30	383 759,30	0,00	143 867,53
CHAP. 1 6 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	6 137 250,00	5 532 342,69	4 356 416,71	1 175 925,98	1 175 925,98	0,00	604 907,31
TITLE 1 — PERSONS WORKING WITH THE INSTITUTION	119 168 662,00	109 972 122,62	108 376 160,99	1 595 961,63	1 595 961,63	0,00	9 196 539,38
Item 2 0 0 0 Rent	3 782 000,00	3 782 000,00	3 746 186,75	35 813,25	35 813,25	0,00	0,00
Item 2 0 0 3 Acquisition of immovable property	7 000 000,00	7 000 000,00	122 652,94	6 877 347,06	6 877 347,06	0,00	0,00
Item 2 0 0 7 Fitting-out of premises	325 000,00	324 929,42	227 007,64	97 921,78	97 921,78	0,00	70,58
Item 2 0 0 8 Studies and technical assistance in connection with building projects	60 000,00	44 366,48	8 282,48	36 084,00	36 084,00	0,00	15 633,52
Art. 2 0 0 Buildings	11 167 000,00	11 151 295,90	4 104 129,81	7 047 166,09	7 047 166,09	0,00	15 704,10
Item 2 0 2 2 Cleaning and maintenance	1 433 000,00	1 432 999,99	767 697,60	665 302,39	665 302,39	0,00	0,01
Item 2 0 2 4 Energy consumption	1 012 000,00	809 370,83	609 370,83	200 000,00	200 000,00	0,00	202 629,17
Item 2 0 2 6 Security and surveillance of buildings	412 000,00	398 565,53	335 362,11	63 203,42	63 203,42	0,00	13 434,47
Item 2 0 2 8 Insurance	67 000,00	49 815,37	44 815,37	5 000,00	5 000,00	0,00	17 184,63
Item 2 0 2 9 Other expenditure on buildings	80 000,00	72 856,06	52 075,05	20 781,01	20 781,01	0,00	7 143,94
Art. 2 0 2 Expenditure on buildings	3 004 000,00	2 763 607,78	1 809 320,96	954 286,82	954 286,82	0,00	240 392,22
CHAP. 2 0 BUILDINGS AND ASSOCIATED COSTS	14 171 000,00	13 914 903,68	5 913 450,77	8 001 452,91	8 001 452,91	0,00	256 096,32
Item 2 1 0 0 Purchase, work on and maintenance of equipment and software	1 779 282,00	1 779 276,35	1 616 077,01	163 199,34	163 199,34	0,00	5,65
Item 2 1 0 2 External services for the operation, implementation and maintenance of software and systems	4 095 000,00	4 094 999,99	2 572 940,11	1 522 059,88	1 522 059,88	0,00	0,01
Item 2 1 0 3 Telecommunications	626 000,00	626 000,00	513 354,32	112 645,68	112 645,68	0,00	0,00
Art. 2 1 0 Equipment, operating costs and services relating to data processing and telecommunications	6 500 282,00	6 500 276,34	4 702 371,44	1 797 904,90	1 797 904,90	0,00	5,66

Budget line	Appropriations year	Commitments	Payments	Available on commitments	Carry-over right Y+1	Carry-over decision Y+1	Cancelled appropriations
Item 2 1 2 0 Furniture	107 000,00	105 060,73	90 304,74	14 755,99	14 755,99	0,00	1 939,27
Art. 2 1 2 Furniture	107 000,00	105 060,73	90 304,74	14 755,99	14 755,99	0,00	1 939,27
Item 2 1 4 0 Technical equipment and installations	130 000,00	120 761,18	89 395,82	31 365,36	31 365,36	0,00	9 238,82
Art. 2 1 4 Technical equipment and installations	130 000,00	120 761,18	89 395,82	31 365,36	31 365,36	0,00	9 238,82
Item 2 1 6 0 Vehicles	579 000,00	520 261,50	510 758,97	9 502,53	9 502,53	0,00	58 738,50
Art. 2 1 6 Vehicles	579 000,00	520 261,50	510 758,97	9 502,53	9 502,53	0,00	58 738,50
CHAP. 2 1 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	7 316 282,00	7 246 359,75	5 392 830,97	1 853 528,78	1 853 528,78	0,00	69 922,25
Item 2 3 0 0 Stationery, office supplies and miscellaneous consumables	165 000,00	140 988,22	93 075,28	47 912,94	47 912,94	0,00	24 011,78
Art. 2 3 0 Stationery, office supplies and miscellaneous consumables	165 000,00	140 988,22	93 075,28	47 912,94	47 912,94	0,00	24 011,78
Item 2 3 1 0 Financial charges	20 000,00	20 000,00	15 025,00	4 975,00	4 975,00	0,00	0,00
Art. 2 3 1 Financial charges	20 000,00	20 000,00	15 025,00	4 975,00	4 975,00	0,00	0,00
Item 2 3 2 0 Legal expenses	140 000,00	140 000,00	13 747,70	126 252,30	126 252,30	0,00	0,00
Art. 2 3 2 Legal expenses and damages	140 000,00	140 000,00	13 747,70	126 252,30	126 252,30	0,00	0,00
Item 2 3 6 0 Postage and delivery charges	60 000,00	45 105,00	26 311,44	18 793,56	18 793,56	0,00	14 895,00
Art. 2 3 6 Postage and delivery charges	60 000,00	45 105,00	26 311,44	18 793,56	18 793,56	0,00	14 895,00
Item 2 3 8 0 Other administrative expenditure	157 000,00	136 203,34	116 522,37	19 680,97	19 680,97	0,00	20 796,66
Art. 2 3 8 Other administrative expenditure	157 000,00	136 203,34	116 522,37	19 680,97	19 680,97	0,00	20 796,66
CHAP. 2 3 CURRENT ADMINISTRATIVE EXPENDITURE	542 000,00	482 296,56	264 681,79	217 614,77	217 614,77	0,00	59 703,44
Item 2 5 2 0 Entertainment and representation expenses	252 000,00	245 607,27	141 799,25	103 808,02	103 808,02	0,00	6 392,73
Art. 2 5 2 Entertainment and representation expenses	252 000,00	245 607,27	141 799,25	103 808,02	103 808,02	0,00	6 392,73
Item 2 5 4 0 Meetings, congresses and conferences	152 000,00	130 181,26	119 228,67	10 952,59	10 952,59	0,00	21 818,74
Art. 2 5 4 Meetings, congresses and conferences	152 000,00	130 181,26	119 228,67	10 952,59	10 952,59	0,00	21 818,74

(EUR)

Budget line	Appropriations year	Commitments	Payments	Available on commitments	Carry-over right Y+1	Carry-over decision Y+1	Cancelled appropriations
Item 2 5 6 0 Expenditure on the dissemination of information and on participation in public events	17 000,00	16 825,57	12 654,57	4 171,00	4 171,00	0,00	174,43
Art. 2 5 6 Expenditure on the dissemination of information and on participation in public events	17 000,00	16 825,57	12 654,57	4 171,00	4 171,00	0,00	174,43
Item 2 5 7 0 Joint Interpreting and Conference Service	472 000,00	360 000,00	296 027,52	63 972,48	63 972,48	0,00	112 000,00
Art. 2 5 7 Joint Interpreting and Conference Service	472 000,00	360 000,00	296 027,52	63 972,48	63 972,48	0,00	112 000,00
CHAP. 2 5 MEETINGS AND CONFERENCES	893 000,00	752 614,10	569 710,01	182 904,09	182 904,09	0,00	140 385,90
Item 2 7 0 0 Limited consultations, studies and surveys	511 000,00	328 591,16	80 060,43	248 530,73	248 530,73	0,00	182 408,84
Art. 2 7 0 Limited consultations, studies and surveys	511 000,00	328 591,16	80 060,43	248 530,73	248 530,73	0,00	182 408,84
Item 2 7 2 0 Documentation, library and archiving expenditure	304 000,00	294 866,25	238 287,45	56 578,80	56 578,80	0,00	9 133,75
Art. 2 7 2 Documentation, library and archiving expenditure	304 000,00	294 866,25	238 287,45	56 578,80	56 578,80	0,00	9 133,75
Item 2 7 4 0 Official Journal	665 000,00	665 000,00	88 082,58	576 917,42	576 917,42	0,00	0,00
Item 2 7 4 1 Publications of a general nature	760 000,00	680 573,49	326 499,28	354 074,21	354 074,21	0,00	79 426,51
Art. 2 7 4 Production and distribution	1 425 000,00	1 345 573,49	414 581,86	930 991,63	930 991,63	0,00	79 426,51
CHAP. 2 7 INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	2 240 000,00	1 969 030,90	732 929,74	1 236 101,16	1 236 101,16	0,00	270 969,10
TITLE 2 — BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	25 162 282,00	24 365 204,99	12 873 603,28	11 491 601,71	11 491 601,71	0,00	797 077,01
TOTAL	144 330 944,00	134 337 327,61	121 249 764,27	13 087 563,34	13 087 563,34	0,00	9 993 616,39

ANNEX V

USE OF APPROPRIATIONS CARRIED OVER FROM 2010

(EUR)

Budget line	Carry-over by right		Cancelled appropriations	Carry-over by decision
	Carry-over by right	Payments CO right		
Item 1 0 0 2 Entitlements on entering and leaving the service	107 420,61	12 212,00	95 208,61	0,00
Art. 1 0 0 Remuneration and other entitlements	107 420,61	12 212,00	95 208,61	0,00
Item 1 0 4 0 Missions	130 108,00	90 119,34	39 988,66	0,00
Art. 1 0 4 Missions	130 108,00	90 119,34	39 988,66	0,00
Item 1 0 6 0 Training	55 085,48	44 494,26	10 591,22	0,00
Art. 1 0 6 Training	55 085,48	44 494,26	10 591,22	0,00
CHAP. 1 0 MEMBERS OF THE INSTITUTION	292 614,09	146 825,60	145 788,49	0,00
Item 1 2 0 4 Entitlements on entering and leaving the service and on transfer	354 859,55	111 915,52	242 944,03	0,00
Art. 1 2 0 Remuneration and other entitlements	354 859,55	111 915,52	242 944,03	0,00
CHAP. 1 2 OFFICIALS AND TEMPORARY STAFF	354 859,55	111 915,52	242 944,03	0,00
Item 1 4 0 6 External services in the linguistic field	22 238,89	21 996,07	242,82	0,00
Art. 1 4 0 Other staff and external persons	22 238,89	21 996,07	242,82	0,00
CHAP. 1 4 OTHER STAFF AND EXTERNAL SERVICES	22 238,89	21 996,07	242,82	0,00
Item 1 6 1 0 Miscellaneous expenditure on recruitment	10 301,87	5 995,35	4 306,52	0,00
Item 1 6 1 2 Further training for staff	172 644,24	168 067,75	4 576,49	0,00
Art. 1 6 1 Expenditure relating to staff management	182 946,11	174 063,10	8 883,01	0,00
Item 1 6 2 0 Missions	456 939,99	391 759,91	65 180,08	0,00
Art. 1 6 2 Missions	456 939,99	391 759,91	65 180,08	0,00
Item 1 6 3 0 Social welfare	8 642,31	913,60	7 728,71	0,00
Art. 1 6 3 Assistance for staff of the institution	8 642,31	913,60	7 728,71	0,00
Item 1 6 5 0 Medical service	31 357,02	12 719,29	18 637,73	0,00
Item 1 6 5 2 Restaurant and canteens	12 574,72	11 148,37	1 426,35	0,00
Item 1 6 5 4 Early Childhood Centre	216 419,53	154 582,02	61 837,51	0,00

Budget line	Carry-over by right		Cancelled appropriations	Carry-over by decision
	Carry-over by right	Payments CO right		
Art. 1 6 5 Activities relating to all persons working for the institution	260 351,27	178 449,68	81 901,59	0,00
CHAP. 1 6 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	908 879,68	745 186,29	163 693,39	0,00
TITLE 1 — PERSONS WORKING WITH THE INSTITUTION	1 578 592,21	1 025 923,48	552 668,73	0,00
Item 2 0 0 0 Rent	20 538,59	5 190,31	15 348,28	0,00
Item 2 0 0 3 Acquisition of immovable property	9 638 455,64	9 633 508,70	4 946,94	0,00
Item 2 0 0 7 Fitting-out of premises	12 044,08	12 044,08	0,00	0,00
Item 2 0 0 8 Studies and technical assistance in connection with building projects	1 674,22	864,15	810,07	0,00
Art. 2 0 0 Buildings	9 672 712,53	9 651 607,24	21 105,29	0,00
Item 2 0 2 2 Cleaning and maintenance	360 967,75	331 489,19	29 478,56	0,00
Item 2 0 2 4 Energy consumption	274 928,48	128 755,26	146 173,22	0,00
Item 2 0 2 6 Security and surveillance of buildings	400 404,22	378 041,54	22 362,68	0,00
Item 2 0 2 8 Insurance	4 321,13	0,00	4 321,13	0,00
Item 2 0 2 9 Other expenditure on buildings	20 975,17	13 450,36	7 524,81	0,00
Art. 2 0 2 Expenditure on buildings	1 061 596,75	851 736,35	209 860,40	0,00
CHAP. 2 0 BUILDINGS AND ASSOCIATED COSTS	10 734 309,28	10 503 343,59	230 965,69	0,00
Item 2 1 0 0 Purchase, work on and maintenance of equipment and software	430 152,27	417 954,35	12 197,92	0,00
Item 2 1 0 2 External services for the operation, implementation and maintenance of software and systems	1 772 389,93	1 750 328,98	22 060,95	0,00
Item 2 1 0 3 Telecommunications	128 074,85	127 983,33	91,52	0,00
Art. 2 1 0 Equipment, operating costs and services relating to data processing and telecommunications	2 330 617,05	2 296 266,66	34 350,39	0,00
Item 2 1 2 0 Furniture	23 945,04	23 945,04	0,00	0,00
Art. 2 1 2 Furniture	23 945,04	23 945,04	0,00	0,00
Item 2 1 4 0 Technical equipment and installations	34 112,68	30 398,97	3 713,71	0,00
Art. 2 1 4 Technical equipment and installations	34 112,68	30 398,97	3 713,71	0,00
Item 2 1 6 0 Vehicles	11 817,46	4 809,00	7 008,46	0,00
Art. 2 1 6 Vehicles	11 817,46	4 809,00	7 008,46	0,00

Budget line	Carry-over by right		Cancelled appropriations	Carry-over by decision
	Carry-over by right	Payments CO right		
CHAP. 21 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	2 400 492,23	2 355 419,67	45 072,56	0,00
Item 2 3 0 0 Stationery, office supplies and miscellaneous consumables	47 994,66	37 188,11	10 806,55	0,00
Art. 2 3 0 Stationery, office supplies and miscellaneous consumables	47 994,66	37 188,11	10 806,55	0,00
Item 2 3 1 0 Financial charges	4 958,00	0,00	4 958,00	0,00
Art. 2 3 1 Financial charges	4 958,00	0,00	4 958,00	0,00
Item 2 3 2 0 Legal expenses	36 000,00	36 000,00	0,00	0,00
Art. 2 3 2 Legal expenses and damages	36 000,00	36 000,00	0,00	0,00
Item 2 3 6 0 Postage and delivery charges	15 012,47	13 003,26	2 009,21	0,00
Art. 2 3 6 Postage and delivery charges	15 012,47	13 003,26	2 009,21	0,00
Item 2 3 8 0 Other administrative expenditure	28 438,51	17 451,04	10 987,47	0,00
Art. 2 3 8 Other administrative expenditure	28 438,51	17 451,04	10 987,47	0,00
CHAP. 23 CURRENT ADMINISTRATIVE EXPENDITURE	132 403,64	103 642,41	28 761,23	0,00
Item 2 5 2 0 Entertainment and representation expenses	101 967,86	61 160,08	40 807,78	0,00
Art. 2 5 2 Entertainment and representation expenses	101 967,86	61 160,08	40 807,78	0,00
Item 2 5 4 0 Meetings, congresses and conferences	27 643,98	22 548,28	5 095,70	0,00
Art. 2 5 4 Meetings, congresses and conferences	27 643,98	22 548,28	5 095,70	0,00
Item 2 5 6 0 Expenditure on the dissemination of information and on participation in public events	4 055,85	3 933,66	122,19	0,00
Art. 2 5 6 Expenditure on the dissemination of information and on participation in public events	4 055,85	3 933,66	122,19	0,00
Item 2 5 7 0 Joint Interpreting and Conference Service	70 678,78	39 903,55	30 775,23	0,00
Art. 2 5 7 Joint Interpreting and Conference Service	70 678,78	39 903,55	30 775,23	0,00
CHAP. 25 MEETINGS AND CONFERENCES	204 346,47	127 545,57	76 800,90	0,00
Item 2 7 0 0 Limited consultations, studies and surveys	222 670,55	210 543,55	12 127,00	0,00
Art. 2 7 0 Limited consultations, studies and surveys	222 670,55	210 543,55	12 127,00	0,00
Item 2 7 2 0 Documentation, library and archiving expenditure	90 911,06	88 025,93	2 885,13	0,00
Art. 2 7 2 Documentation, library and archiving expenditure	90 911,06	88 025,93	2 885,13	0,00

(EUR)

Budget line	Carry-over by right		Cancelled appropriations	Carry-over by decision
	Carry-over by right	Payments CO right		
Item 2 7 4 0 Official Journal	593 447,95	366 808,88	226 639,07	0,00
Item 2 7 4 1 Publications of a general nature	327 433,93	289 213,17	38 220,76	0,00
Art. 2 7 4 Production and distribution	920 881,88	656 022,05	264 859,83	0,00
CHAP. 2 7 INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	1 234 463,49	954 591,53	279 871,96	0,00
TITLE 2 — BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	14 706 015,11	14 044 542,77	661 472,34	0,00
TOTAL	16 284 607,32	15 070 466,25	1 214 141,07	0,00