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**BUDGET 15  
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## **REPORT**

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Subject: Financial activity report 2013 (Section II - European Council and Council)

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Attached you will find the Financial Activity Report 2013 (Section II - European Council and Council).

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## **FINANCIAL ACTIVITY REPORT 2013**

### **Section II - European Council and Council**

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## **1 INTRODUCTION**

In conformity with Article 142 of the Financial Regulation (FR) <sup>1</sup> 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 2013.

The report is based on the accounts for 2013, 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 2013. A global overview on the implementation of the budget appropriations available in 2013 is given in chapter 3.

The implementation of the budget 2013 by budget line is presented in Annex 1.

## **2 OBJECTIVES AND BUDGET FOR THE FINANCIAL YEAR 2013**

### **2.1 Main financial objectives**

The main financial objectives of the General Secretariat of the Council for 2013 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 proceed further with the process of administrative modernisation with the objective to reinforce the quality of its organisation and proper use of resources.
- To adapt its organisation to the accession of Croatia in July 2013.

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<sup>1</sup> 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.

## **2.2 Establishment of the budget for the European Council and Council in 2013**

### **2.2.1 General approach**

The establishment of the budget 2013 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 2012 budget.

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 fully absorbed the impact of the accession of Croatia in its establishment plan. The increase of 46 posts in the establishment plan related to Croatia was offset by:

- 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 five years, and
- introducing a supplementary reduction of 15 posts in the establishment plan.

### **2.2.2 Budget 2013**

The budget authority established the overall EC/C budget 2013 at EUR 535,5 million. This corresponds to an increase of EUR 1,6 million (0,3 %) compared to the 2012.

The number of posts in the establishment plan for 2013 for the EC/C was 3.153.

Table 1 gives an overview on the budget 2013 by different categories. Given the estimated inflation of 1,9 % for 2013, the EC/C budget was in fact reduced in real terms by 1,6 %.

**Table 1: EC/C budget 2013 compared to 2012 (by category, EUR)**

Category	Budget 2012	Budget 2013	Change 2013/2012 with EB
	1	2	3=2/1
Establishment plan	295.792.000	300.244.000	1,5%
Other staff expenditure	22.495.000	23.558.000	4,7%
Buildings (excluding acquisitions)	38.503.000	39.233.000	1,9%
Computer systems	36.116.000	36.791.000	1,9%
Furniture	946.000	930.000	-1,7%
Technical equipment	4.883.000	3.570.000	-26,9%
Transport	744.000	918.000	23,4%
Delegations' travel expenses	24.675.000	19.972.000	-19,1%
Interpreting costs	86.723.000	83.962.300	-3,2%
Meetings and conferences	6.244.000	7.833.000	25,4%
Information	8.052.000	9.132.000	13,4%
Miscellaneous	1.747.000	1.668.000	-4,5%
Reserve	2.000.000	2.700.000	35,0%
<b>Total (excl. acquisition)</b>	<b>528.920.000</b>	<b>530.511.300</b>	<b>0,3%</b>
Acquisition of immovable property	5.000.000	5.000.000	0,0%
<b>Grand total</b>	<b>533.920.000</b>	<b>535.511.300</b>	<b>0,3%</b>

### 2.2.3 Budget 2013 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 2006-2013. The EC/C share in the Heading 5 of the Multiannual Financial Perspectives has declined from 8,8 % in 2006 to 5,8 % in 2013.

**Table 2: Evolution of the Section II of the EU budget (European Council and Council) under Heading 5 of the Financial Perspectives in 2006-2013**

(Amounts at current prices)	2006		2007		2008		2009*		2010		2011		2012		2013	
	M€	change	M€	change	M€	change	M€	change	M€	change	M€	change	M€	change	M€	change
Heading 5	6.708	5,5%	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%
EC/C	592	5,2%	594	0,3%	595	0,2%	603	1,3%	634	5,1%	563	-11,2%	534	-5,2%	536	0,3%
EC/C share in Heading 5	8,8%		8,3%		8,0%		7,9%		8,0%		6,9%		6,2%		5,8%	

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

The reductions achieved in 2006-2013 are largely a 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 2013

#### 3.1 Activities and objectives in 2013

##### 3.1.1 European Council and Council activities in 2013

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 Council and European Council during the financial 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 2003-2013. In addition to the 4.384 "institutional" meetings, the GSC organised a further 2.027 meetings (e.g. seminars, information sessions and briefings, and meetings with third countries) in 2013.

**Table 3: Development of the number of meetings in 2003-2013**

Institutional meetings	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Summits	6	5	3	3	3	5	7	7	9	7	6
Councils	77	76	80	76	68	81	74	86	85	77	74
Coreper	134	128	123	120	106	144	140	122	135	140	140
Working groups	4.333	3.971	3.918	4.037	4.183	4.480	4.272	4.127	4.373	4.480	4.164
Total	4.550	4.180	4.124	4.236	4.360	4.710	4.493	4.342	4.602	4.704	4.384
Other meetings	2.209	2.392	2.791	2.713	1.735	2.051	2.021	1.996	2.075	2.189	2.027
Grand total	6.759	6.572	6.915	6.949	6.095	6.761	6.514	6.338	6.677	6.893	6.411

Another quantitative indicator of activities is the legal acts published in the Official Journal (OJ) (table 4). In 2013, 1.132 legal acts were published in the OJ. It should be noted that the volume of the legal acts depends on the finalisation of the legislative process before the acts can be elaborated into final texts for publishing in the OJ.

**Table 4: Development of the number of legal acts in 2003-2013**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Legal acts published in OJ	1.045	1.118	1.056	1.317	1.000	1.274	829	825	986	958	1.132

### 3.1.2 Achievement of objectives in 2013

Achievement of the objectives established for the budget year 2013 may be summarised as follows:

- *Establishment plan*

In 2013, the GSC recruited 189 officials (126 permanent officials and 63 temporary agents). During the year 224 officials (199 permanent officials and 25 temporary agents) left resulting in a net decrease of 35 occupied posts in the EC/C establishment plan.

As a part of the GSC's administrative modernisation the number of posts in the establishment plan was reduced by 15 in addition to the 31 related to the reduction of the staffing level by 5 % in five years time.

On the other hand 46 posts related to the Accession of Croatia were included in the establishment plan of the EC/C.

- *Financial management*

In 2013, the GSC continued to further improve its financial management and performance. The internal financial processes measured by used time and accuracy improved compared to 2012. Authorising officers' careful budget planning, for example, resulted in less reallocation of funds during the financial year.

In the context of improving the cash flow position of European businesses, the average payment delay of invoices in the GSC was 20 days in 2013, the maximum time limit being 30 calendar days (Directive COM(2009) 126 final).

- *Building Policy*

The project to renovate the Residence Palace and convert it into the seat of the European Council and the Council of Ministers (Europa Building) continued in 2013 with the actual construction work including, among other things, building up floors, insulation and various technical installations.

### 3.2 Revenue

Table 5 gives an overview on the global outcome of revenue operations in 2013. The expression 'Established rights 2012' refers to the recovery orders which were made in 2012 but for which the recovery of the amounts took place only in 2013. The expression 'Established rights 2013' in turn corresponds to recoveries launched in 2013.

**Table 5: Overview of revenue operations in 2013 budget (EUR)**

Chapter	Established rights 2012	Recovered revenues from 2012	Established rights 2013	Recovered revenues from 2013	Total established rights 2012+2013	Total recovered 2012+2013	To be recovered in 2014
	1	2	3	4	5=1+3	6=2+4	7=5-6
40 Deductions from staff remuneration	0	0	20.947.370	20.947.370	20.947.370	20.947.370	0
41 Contributions to the pension scheme	1.138.177	950.198	31.152.274	30.477.016	32.290.450	31.427.214	863.236
50 Proceeds from the sale of movable and immovable property	-965	-965	36.487	36.087	35.523	35.123	400
51 Proceeds from letting and hiring	34.773	34.773	680.786	648.643	715.560	683.416	32.144
52 Revenue from investments or loans granted, bank and other interest	161	161	38.341	38.341	38.502	38.502	0
55 Revenue from the proceeds of services supplied and work carried out	4.699	4.699	106.270	90.211	110.969	94.911	16.058
55 EEAS Revenue from the proceeds of services supplied and work etc.	6.934	6.934	1.068.110	1.068.110	1.075.044	1.075.044	0
57 Other contributions and refunds in connection with administrat.	8.955.613	8.565.636	21.656.043	15.876.185	30.611.656	24.441.821	6.169.834
58 Miscellaneous compensation	100.050	100.050	26.340	26.340	126.390	126.390	0
58 EEAS Miscellaneous compensation	24.929	24.929	0	0	24.929	24.929	0
59 Other revenues from administrative operations	0	0	2.073	2.073	2.073	2.073	0
63 Contributions under specific agreements	643.261	643.261	1.168.850	1.168.850	1.812.111	1.812.111	0
90 Miscellaneous revenue	2.289	2.289	0	0	2.289	2.289	0
<b>Total</b>	<b>10.909.922</b>	<b>10.331.965</b>	<b>76.882.944</b>	<b>70.379.227</b>	<b>87.792.865</b>	<b>80.711.193</b>	<b>7.081.673</b>

The total volume of revenue operations in terms of established rights, i.e. issued recovery orders, was EUR 87,8 million in 2013. From this amount EUR 80,7 million was recovered during the financial year whereas EUR 7,1 million will be collected in 2014.

The majority of the total recovered revenues (65 % or EUR 52,4 million out of EUR 80,7 million) in 2013 relates to Community taxes, levies and dues collected from the GSC's personnel. From this amount EUR 20,9 million covers the deductions from staff remuneration whereas EUR 31,4 million corresponds to contributions and transfers of pension rights to the pension scheme.

The remainder, or 35 % (EUR 28,3 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 2011 and 2012 (EUR 6,7 million and EUR 6,6 million respectively, Chapter 57).
- Recovery of payments by Member States for supplementary on-request interpretation into certain languages (EUR 8,3 million, Chapter 57).
- Contributions to the administrative costs arising within the framework of the "Schengen acquis" with Iceland and Norway (EUR 1,8 million, Chapter 63).
- Contributions by other institutions and payments by Council officials for the Council crèche (EUR 1,5 million) (Chapter 57).
- Transfers from the EEAS to the Council as advance payments for the services rendered by the GSC to the EEAS (EUR 1 million, Chapter 55).
- Payments by the Court of Justice and the Court of Auditors as their contributions to the common financial system with the Council (EUR 0,8 million, Chapter 57).
- 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 0,7 million, Chapter 51).

### 3.3 Expenditure in 2013

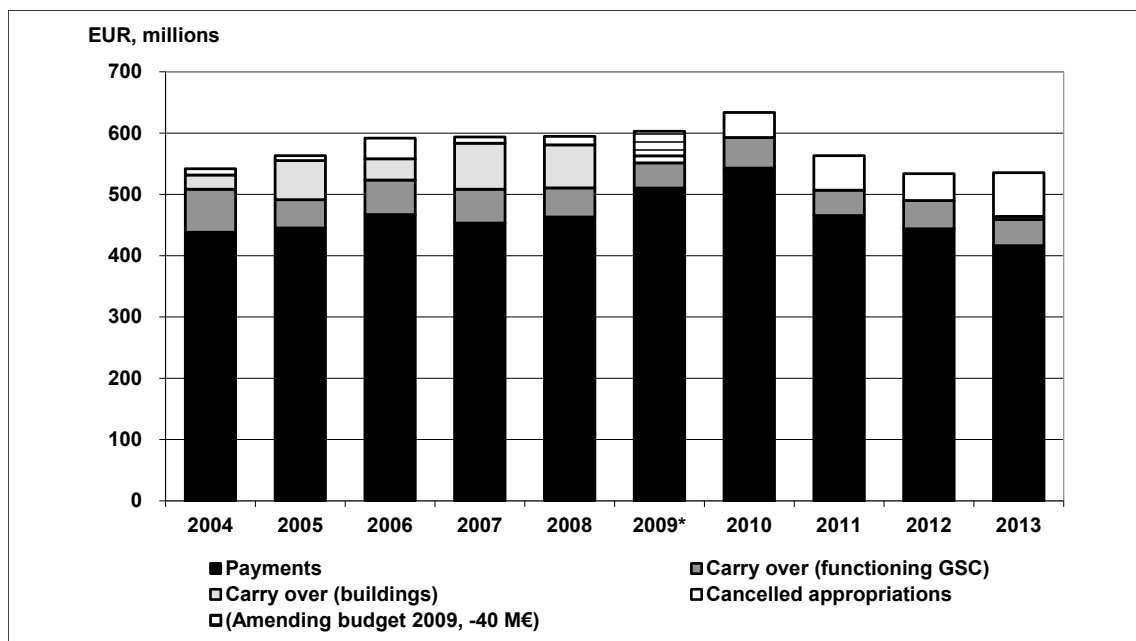
#### 3.3.1 Overview of implementation of the budget in 2004-2013

The overall implementation rate of the EC/C budget has been on average 95 % over the past ten years (Graph 1). The implementation rate refers to the commitments made during the budget year.

The actual annual payments during the period 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 the 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 2004-2013**



\*) In 2009, the Council budget was reduced by "amending budget N° 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 2013, EUR 5 million was committed for the acquisition of the Europa Building. The amount has been carried over to 2014 for the actual payment.

### 3.3.2 Implementation of the appropriations by category in 2013

The analysis of expenditure in 2013 is presented at the level of 14 expenditure categories.

Table 6 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 2013.

**Table 6: Overview of the implementation of the 2013 budget (by category, EUR)**

Category	Budget 2013 (initial)	Budget 2013 (final*)	Commitments	Outturn rate	Cancelled appropriations
	1	2	3	4=3/2	5=2-3
Establishment plan	300.244.000	300.244.000	276.611.240	92,1%	23.632.760
Other staff expenditure	23.558.000	23.558.000	20.506.738	87,0%	3.051.262
Buildings (excluding acquisitions)	39.233.000	39.233.000	36.793.174	93,8%	2.439.826
Computer systems	36.791.000	36.791.000	35.942.148	97,7%	848.852
Furniture	930.000	930.000	508.193	54,6%	421.807
Technical equipment	3.570.000	3.570.000	2.787.645	78,1%	782.355
Transport	918.000	918.000	631.506	68,8%	286.494
Delegations' travel expenses	19.972.000	25.293.337	2.738.275	10,8%	22.555.063
Interpreting costs	83.962.300	77.940.963	66.722.808	85,6%	11.218.155
Meetings and conferences	7.833.000	7.883.000	5.393.613	68,4%	2.489.387
Information	9.132.000	9.132.000	8.442.560	92,5%	689.440
Miscellaneous	1.668.000	2.318.000	2.057.158	88,7%	260.842
Reserve	2.700.000	2.700.000	-	0,0%	2.700.000
<b>Total (excl. acquisition)</b>	<b>530.511.300</b>	<b>530.511.300</b>	<b>459.135.056</b>	<b>86,5%</b>	<b>71.376.244</b>
Acquisition of immovable property	5.000.000	5.000.000	5.000.000	100,0%	0
<b>Grand total</b>	<b>535.511.300</b>	<b>535.511.300</b>	<b>464.135.056</b>	<b>86,7%</b>	<b>71.376.244</b>
*) Includes reallocation of appropriations					

The global implementation rate of the 2013 budget is 86,7 %. 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 23,6 million. This under-spending breaks down as follows:
  - EUR 13 million relating to the lower net occupancy in the establishment plan in 2013 compared to what was budgeted for it,
  - EUR 7,2 million concerning budget amounts reserved for salary adjustments for 2012 and 2013. As for 2012, there was no decision on the salary adjustment (impact EUR 4,7 million) whereas for 2013 the salaries were frozen as part of the package for the Multiannual Financial Perspectives 2014-2020 (impact EUR 2,5 million),
  - EUR 3,4 million due to a lower need for different type of statutory entitlements.
- Around 60 % of the global under-spending (EUR 1,9 million out of EUR 3,1 million) in the category of other staff expenditure 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 0,9 million. The remainder of EUR 0,3 million is mostly related to the budgeted salary adjustments of 2012 and 2013 which, eventually, were not implemented.
- The global implementation of the building related expenditure (without the Europa-Building) resulted in a saving of EUR 2,4 million. From this amount EUR 1,1 million is due to lower costs in building maintenance and cleaning. Water, gas and electricity correspond to a saving of EUR 0,8 million and the rest, EUR 0,5 million, savings in certain fitting-out, installation and security works.
- In the IT domain the budget implementation was almost 98 %. The under-spending of EUR 0,8 million resulted from a smaller need for IT equipment, software and outside consultancy.

- The underspending of EUR 0,4 million in furniture relates to reduced need of replacing certain office furniture in 2013 and postponement of renewing restaurant furniture to 2014.
- EUR 0,8 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 0,3 million in transport costs relates to a postponement of the leasing of certain vehicles.
- The amount available for delegations' travel expenses after transfers amounted to EUR 25,3 million. The initial budget was EUR 20 million to which EUR 7,1 million was transferred from the savings in some interpretation envelopes. On the other hand, during the year EUR 1,8 million was transferred to finance supplementary interpretation in certain languages. Since the Member States had to reimburse unused amounts from previous years, only EUR 2,7 million was committed for subsequent payments in the 2013 budget.
- The underspending in appropriations for interpretation amounts to EUR 11,2 million. It should be noted that this underspending is the final result after the transfer of EUR 7,1 million from interpretation envelopes to delegations' travel envelopes<sup>2</sup> and a transfer of EUR 0,7 million to cover supplementary legal expenses of the Council. The final result includes also a transfer back of EUR 1,8 million from some travel envelopes to cover the supplementary interpretation in certain languages.
- EUR 1,4 million out of the total underspending of EUR 2,5 million in organising meetings and conferences reflects a lower contract price for catering in 2013 and fewer meetings in 2013 than was foreseen in the budget 2013. The other part, EUR 1,1 million relates almost exclusively to a significantly smaller need for renting meeting and conference rooms outside of the Council's premises.

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<sup>2</sup> 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 2013, this corresponded to an amount of EUR 7,1 million.

- The implementation of the appropriations in the category information was 92,5 %. The cancelled amount EUR 0,7 million comes mainly from a smaller need for publications and documentation and for expenditure on publicity and public events.
- In category miscellaneous, the underspending of EUR 0,3 million is explained among other things by a smaller need for office supplies, postal charges and insurances.

### 3.3.3 Modification of the budget in 2013

During the financial year 2013, the appropriations were reallocated by different transfers. Table 7 shows the decisions which modified the budget appropriations in 2008-2013.

**Table 7: Number of budget modifications by type in 2008-2013**

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

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 2013:

- C1-transfer of EUR 300.000 on 17/6/2013:
  - cover the supplementary legal expenses related to 10 unforeseen anti-dumping cases (EUR 300.000).
- C2-transfer of EUR 350.000 on 4/10/2013:
  - cover 8 lost court cases concerning restrictive measures adopted in the context of CFSP where the Council is the decision making body, and measures imposing definitive anti-dumping duties of 3 cases.

In 2013, the EC/C budget was internally modified by 22 B-transfers based on Article 25 (4) of the FR.

Table 8 gives an overview of the budget lines which were significantly<sup>3</sup> modified in 2013 by different transfers.

**Table 8: Budget lines which were subject to significant transfers in 2013 (EUR)**

Item	Heading	Initial Budget 2012	Transfers	Final appropriations	Difference
2003	Fitting-out of premises	7.860.000	-890.000	6.970.000	-11%
2004	Work to make premises secure	490.000	780.000	1.270.000	159%
2100	Acquisition of equipment and software	9.759.000	-1.546.010	8.212.990	-16%
2101	Outside assistance for computer systems	17.895.000	3.214.500	21.109.500	18%
2102	Servicing and maintenance of equipment and software	5.131.000	-650.000	4.481.000	-13%
2103	Telecommunications	4.006.000	-1.018.490	2.987.510	-25%
2200	Travel expenses of delegations	19.972.000	5.321.337	25.293.337	27%
2202	Interpreting costs	83.962.300	-6.021.337	77.940.963	-7%
2236	Legal expenses and costs, damages and compensation	700.000	800.000	1.500.000	114%

<sup>3</sup> Net amount > EUR 250.000.

### 3.4 Appropriations carried over

#### 3.4.1 Implementation of the carryover appropriations from 2012 to 2013

As presented in table 9, an amount of EUR 46 million was carried over from 2012 to 2013.

**Table 9: Implementation of appropriations carried over from 2012 to 2013 (by category, EUR)**

Category	Appropriations carried over from 2012	Payments 2013	Outturn rate	Cancelled appropriations
	1	2	3=2/1	4=1-2
Establishment plan	471.458	403.670	85,6%	67.788
Other staff expenditure	3.425.715	2.934.672	85,7%	491.043
Buildings	12.669.803	10.736.670	84,7%	1.933.133
Computer systems	17.525.448	16.433.222	93,8%	1.092.227
Furniture	222.153	217.462	97,9%	4.691
Technical equipment	1.981.297	1.799.099	90,8%	182.198
Transport	183.051	146.467	80,0%	36.583
Delegations' travel expenses	-	-		-
Interpreting costs	6.048.263	3.819.234	63,1%	2.229.029
Meetings and conferences	1.067.851	583.962	54,7%	483.889
Information	1.829.888	1.515.630	82,8%	314.259
Miscellaneous	575.720	461.423	80,1%	114.297
Reserve	-	-		-
<b>Total</b>	<b>46.000.647</b>	<b>39.051.511</b>	<b>84,9%</b>	<b>6.949.136</b>

The main reasons for the low implementation rate are:

- Partial or complete lack of delivery of works/goods/services ordered by the GSC during the 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.

### 3.4.2 Appropriations carried over from 2013 to 2014

The appropriations carried over from 2013 to 2014 totalled EUR 47,8 million (table 10).

**Table 10: Appropriations carried over from 2013 to 2014 (by category, EUR)**

Category	Budget 2013 (initial)	Budget 2013* (final)	Commitments	Appropriations carried over to 2014	Carry over rate
	1	2	3	4	5=4/3
Establishment plan	300.244.000	300.244.000	276.611.240	290.340	0,1%
Other staff expenditure	23.558.000	23.558.000	20.506.738	2.195.363	10,7%
Buildings	39.233.000	39.233.000	36.793.174	9.205.355	25,0%
Computer systems	36.791.000	36.791.000	35.942.148	16.430.523	45,7%
Furniture	930.000	930.000	508.193	295.064	58,1%
Technical equipment	3.570.000	3.570.000	2.787.645	1.922.641	69,0%
Transport	918.000	918.000	631.506	270.549	42,8%
Delegations' travel expenses	19.972.000	25.293.337	2.738.275		0,0%
Interpreting costs	83.962.300	77.940.963	66.722.808	6.273.864	9,4%
Meetings and conferences	7.833.000	7.883.000	5.393.613	2.570.117	47,7%
Information	9.132.000	9.132.000	8.442.560	2.514.281	29,8%
Miscellaneous	1.668.000	2.318.000	2.057.158	811.057	39,4%
Reserve	2.700.000	2.700.000	-	-	-
<b>Total (excl. acquisition)</b>	<b>530.511.300</b>	<b>530.511.300</b>	<b>459.135.056</b>	<b>42.779.153</b>	<b>9,3%</b>
Acquisition of immovable property	5.000.000	5.000.000	5.000.000	5.000.000	100,0%
<b>Grand total</b>	<b>535.511.300</b>	<b>535.511.300</b>	<b>464.135.056</b>	<b>47.779.153</b>	<b>10,3%</b>
*) Includes reallocation of appropriations					

The carried over amounts from 2013 to 2014 come mainly from following categories:

- Computer systems by EUR 16,4 million, of which EUR 8,5 million relates to outside assistance, EUR 5,2 million to equipment and software, EUR 1,7 million to telecommunications and EUR 1,0 million to IT service and maintenance.
- Buildings by EUR 9,2 million where different fitting-out works cover EUR 5,0 million, cleaning and maintenance EUR 1,6 million, security and surveillance EUR 1,1 million, electricity, water, gas and heating together another EUR 0,9 million and EUR 0,6 million of other expenditure related to buildings e.g. building studies and audits.

- Interpreting costs by EUR 6,3 million to cover the cost of interpretation provided in November-December 2013, but for which the final invoice arrives in 2014.
- Meetings and conferences by EUR 2,6 million mostly relating to invoices not yet received for organising the Council and European Council meetings in 2013.
- EUR 2,5 million related to information expenditure of which EUR 1,4 million concern the Official Journal and EUR 1,1 million information and public events as well as Council publications.
- Other staff expenditure by EUR 2,2 million.
- Technical equipment by EUR 1,9 million.

### **3.5 Assigned revenue**

#### **3.5.1 Assigned revenue accrued before 2013**

The total amount of assigned revenue accrued before 2013 was EUR 40,7 million.

Assigned revenue related to the GSC's activities totalled EUR 35,45 million, from which EUR 34,6 million was paid. The remainder EUR 0,8 million was cancelled in conformity with Article 14 of the FR.

Another part, EUR 5,3 million, of the assigned revenue accrued before 2013 relates to amounts transferred by the EEAS in 2012 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. From that amount EUR 5,2 million was paid and EUR 0,1 million cancelled.

**Table 11: Implementation of assigned revenue accrued before 2013 (by category, EUR)**

Category	Assigned revenues before 2013	Payments 2013	Outturn rate	Cancelled assigned revenues
	1	2	3=2/1	4=1-2
Establishment plan	831.300	831.181	100,0%	119
Other staff expenditure	1.541.073	1.437.495	93,3%	103.578
Buildings	1.073.915	1.030.462	96,0%	43.452
Computer systems	1.152.891	1.098.137	95,3%	54.754
Furniture	2.862	-	0,0%	2.862
Technical equipment	60.399	59.496	98,5%	903
Transport	3.872	-	0,0%	3.872
Delegations' travel expenses	23.050.388	22.519.065	97,7%	531.323
Interpreting costs	7.114.352	7.114.352	100,0%	-
Meetings and conferences	191.307	141.247	73,8%	50.060
Information	182.488	166.046	91,0%	16.441
Miscellaneous	248.090	248.013	100,0%	77
<b>Total EC/C</b>	<b>35.452.935</b>	<b>34.645.494</b>	<b>97,7%</b>	<b>807.441</b>
SLAs with EEAS	5.295.297	5.152.255	97,3%	143.042
Grand total	40.748.232	39.797.749	97,7%	950.483

### 3.5.2 Assigned revenue accrued in 2013

The total assigned revenue accrued in 2013 totalled to EUR 28,3 million (table 12). From this, EUR 1 million corresponds to amounts transferred by the EEAS to the Council.

The assigned revenue 2013 relating to the activities of the GSC amounted EUR 27,3 million. During the financial year EUR 1,7 million was used while EUR 25,6 million was carried over to 2014 in accordance with Article 14 of the FR.

**Table 12: Implementation of assigned revenue accrued in 2013 (by category, EUR)**

Category	Assigned revenues 2013	Commitments 2013	Available assigned revenue
	1	2	3=1-2
Establishment plan	1.949.702	-	1.949.702
Other staff expenditure	1.732.189	783.467	948.722
Buildings	728.438	163.541	564.896
Computer systems	1.026.419	547.571	478.848
Furniture	1	-	1
Technical equipment	31.171	-	31.171
Transport	290	-	290
Delegations' travel expenses	13.260.765	-	13.260.765
Interpreting costs	8.271.566	-	8.271.566
Meetings and conferences	135.743	64.978	70.765
Information	6.172	-	6.172
Miscellaneous	124.490	123.859	631
<b>Total EC/C</b>	<b>27.266.946</b>	<b>1.683.416</b>	<b>25.583.530</b>
SLAs with EEAS	1.024.672	951.979	72.693
Grand total	28.291.617	2.635.395	25.656.222

Almost 50 % of the assigned revenue is related to the delegations' travel expenses (EUR 13,3 million). The amount of EUR 8,3 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.

COUNCIL

USE OF THE APPROPRIATIONS OF THE YEAR 2013

Budget line	Initial Appropriations	Transfers/ Amendments	Final Appropriations	Commitments	Payments	Carry Over by Right to	Carry Over by Decision to	Cancelled Appropriations
	2013	2013	2013	2013	2013	2014	2014	8 = 3 - 5 - 6 - 7
	1	2	3	4	5	6	7	
1000 Basic salary	316.000,00		316.000,00	304.221,12	304.221,12			11.778,88
1001 Entitlements related to the post held	65.000,00		65.000,00	62.649,96	62.649,96			2.350,04
1002 Entitlements related to the personal circumstances of the staff member	20.000,00		20.000,00	8.130,72	8.130,72			11.869,28
1003 Social security cover	13.000,00		13.000,00	11.876,76	11.876,76			1.123,24
1004 Other managements expenditure	675.000,00		675.000,00	394.635,40	245.269,39	149.366		280.364,60
<b>100 Remuneration and other entitlements</b>	<b>1.089.000,00</b>		<b>1.089.000,00</b>	<b>781.513,96</b>	<b>632.147,95</b>	<b>149.366,01</b>		<b>307.486,04</b>
1020 Provisional appropriations for changes in the entitlements	49.000,00		49.000,00					49.000,00
<b>102 Provisional appropriation</b>	<b>49.000,00</b>		<b>49.000,00</b>					<b>49.000,00</b>
<b>Total Chapter 10 - Members of the Institution</b>	<b>1.138.000,00</b>		<b>1.138.000,00</b>	<b>781.513,96</b>	<b>632.147,95</b>	<b>149.366,01</b>		<b>356.486,04</b>
1100 Basic salaries	221.770.000,00		221.770.000,00	207.850.887,49	207.850.887,49			13.919.112,51
1101 Entitlements under the Staff Regulations related to the post held	2.141.000,00		2.141.000,00	1.732.593,49	1.732.593,49			408.406,51
1102 Entitlements under the Staff Regulations related to the personal circumstances of the staff member	58.072.000,00		58.072.000,00	54.290.525,45	54.290.525,45			3.781.474,55
1103 Social security cover	9.713.000,00		9.713.000,00	8.689.219,79	8.689.219,79			1.023.780,21
1104 Salary weightings	50.000,00		50.000,00	36.934,16	36.934,16			13.065,84
1105 Overtime	1.700.000,00		1.700.000,00	1.328.774,06	1.328.774,06			371.225,94
1106 Entitlements under the Staff Regulations related to entering the service, transfer and leaving the service	3.050.000,00		3.050.000,00	1.615.062,39	1.324.722,00	290.340,39		1.434.937,61
<b>110 Remuneration and other entitlements</b>	<b>296.496.000,00</b>		<b>296.496.000,00</b>	<b>275.543.996,83</b>	<b>275.253.656,44</b>	<b>290.340,39</b>		<b>20.952.003,17</b>
1110 Allowances in the event of retirement in the interest of the service	424.000,00		424.000,00	401.280,12	401.280,12			22.719,88
1111 Allowances for staff whose service is terminated	258.000,00		258.000,00	159.661,34	159.661,34			98.338,66
1112 Entitlements of the former Secretaries-General	542.000,00		542.000,00	506.301,24	506.301,24			35.698,76
<b>111 Termination of service</b>	<b>1.224.000,00</b>		<b>1.224.000,00</b>	<b>1.067.242,70</b>	<b>1.067.242,70</b>			<b>156.757,30</b>

Budget line	Initial Appropriations	Transfers/ Amendments	Final Appropriations	Commitments	Payments	Carry Over by Right to	Carry Over by Decision to	Cancelled Appropriations
	2013	2013	2013	2013	2013	2014	2014	8 = 3 - 5 - 6 - 7
1120 Provisional appropriation (officials and temporary staff)	2.513.000,00		2.513.000,00					2.513.000,00
1121 Provisional appropriation (retired staff and staff retired under special arrangements)	11.000,00		11.000,00					11.000,00
<b>112 Provisional appropriation</b>	<b>2.524.000,00</b>		<b>2.524.000,00</b>					<b>2.524.000,00</b>
<b>Total Chapter 11 - Officials and temporary staff</b>	<b>300.244.000,00</b>		<b>300.244.000,00</b>	<b>276.611.239,53</b>	<b>276.320.899,14</b>	<b>290.340,39</b>		<b>23.632.760,47</b>
1200 Other staff	9.536.000,00		9.536.000,00	8.301.363,89	8.289.662,22	11.701,67		1.234.636,11
1201 National experts on secondment	1.148.000,00		1.148.000,00	805.426,35	804.995,31	431,04		342.573,65
1202 Traineeships	464.000,00		464.000,00	449.448,10	446.963,28	2.484,82		14.551,90
1203 Outside services	2.343.000,00		2.343.000,00	2.088.570,96	1.759.196,30	329.374,66		254.429,04
1204 Supplementary services for the translation service	145.000,00		145.000,00	131.974,40	94.641,24	37.333,16		13.025,60
<b>120 Other staff and outside services</b>	<b>13.636.000,00</b>		<b>13.636.000,00</b>	<b>11.776.783,70</b>	<b>11.395.458,35</b>	<b>381.325,35</b>		<b>1.859.216,30</b>
1220 Provisional appropriation	127.000,00		127.000,00					127.000,00
<b>122 Provisional appropriation</b>	<b>127.000,00</b>		<b>127.000,00</b>					<b>127.000,00</b>
<b>Total Chapter 12 - Other staff and outside services</b>	<b>13.763.000,00</b>		<b>13.763.000,00</b>	<b>11.776.783,70</b>	<b>11.395.458,35</b>	<b>381.325,35</b>		<b>1.986.216,30</b>
1300 Miscellaneous expenditure on recruitment	166.000,00		166.000,00	165.250,00	45.092,56	120.157,44		750,00
1301 Further training	1.925.000,00		1.925.000,00	1.909.084,99	988.064,16	921.020,83		15.915,01
<b>130 Expenditure relating to staff management</b>	<b>2.091.000,00</b>		<b>2.091.000,00</b>	<b>2.074.334,99</b>	<b>1.033.156,72</b>	<b>1.041.178,27</b>		<b>16.665,01</b>
1310 Special assistance grants	30.000,00	20.000,00-	10.000,00	690,20		690,20		9.309,80
1311 Social contacts between members of staff	119.000,00	9.000,00	128.000,00	125.360,66	104.564,20	20.796,46		2.639,34
1312 Supplementary aid for the disables	115.000,00	25.000,00	140.000,00	140.000,00	99.766,60	40.233,40		
1313 Other welfare expenditure	66.000,00	14.000,00-	52.000,00	51.600,00	51.389,04	210,96		400,00
<b>131 Measures to assist institution's staff</b>	<b>330.000,00</b>		<b>330.000,00</b>	<b>317.650,86</b>	<b>255.719,84</b>	<b>61.931</b>		<b>12.349,14</b>
1320 Medical service	431.000,00		431.000,00	430.769,26	300.034,71	130.734,55		230,74
1322 Crèches and other childcare facilities	2.014.000,00		2.014.000,00	2.014.000,00	2.014.000,00			
<b>132 Activities relating to all persons</b>	<b>2.445.000,00</b>		<b>2.445.000,00</b>	<b>2.444.769,26</b>	<b>2.314.034,71</b>	<b>130.734,55</b>		<b>230,74</b>
1331 Mission expenses of the Council secretariat	3.191.000,00		3.191.000,00	2.645.754,28	2.294.028,18	351.726,10		545.245,72
1332 Travel expenses of staff related to the European Council	600.000,00		600.000,00	465.930,92	386.829,51	79.101,41		134.069,08
<b>133 Missions</b>	<b>3.791.000,00</b>		<b>3.791.000,00</b>	<b>3.111.685,20</b>	<b>2.680.857,69</b>	<b>430.827,51</b>		<b>679.314,80</b>
<b>Total Chapter 13 - Other expenditure relating to persons working with the institution</b>	<b>8.657.000,00</b>		<b>8.657.000,00</b>	<b>7.948.440,31</b>	<b>6.283.768,96</b>	<b>1.664.671,35</b>		<b>708.559,69</b>
<b>TOTAL TITLE 1 - Persons working with the institution</b>	<b>323.802.000,00</b>		<b>323.802.000,00</b>	<b>297.117.977,50</b>	<b>294.632.274,40</b>	<b>2.485.703,10</b>		<b>26.684.022,50</b>

Budget line	Initial Appropriations	Transfers/ Amendments	Final Appropriations	Commitments	Payments	Carry Over by Right to	Carry Over by Decision to	Cancelled Appropriations
	2013	2013	2013	2013	2013	2014	2014	
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2000 Rent	1.631.000,00		1.631.000,00	1.570.071,08	1.570.071,08			60.928,92
2002 Acquisition of immovable property	5.000.000,00		5.000.000,00	5.000.000,00		5.000.000,00		
2003 Fitting-out of premises	7.860.000,00	890.000,00-	6.970.000,00	6.658.722,94	2.268.385,17	4.390.337,77		311.277,06
2004 Work to make premises secure	490.000,00	780.000,00	1.270.000,00	1.254.572,91	628.058,90	626.514,01		15.427,09
2005 Expenditure preliminary to the acquisition, construction and fitting-out of buildings	470.000,00	110.000,00	580.000,00	546.949,81	158.615,40	388.334,41		33.050,19
<b>200 Buildings</b>	<b>15.451.000,00</b>		<b>15.451.000,00</b>	<b>15.030.316,74</b>	<b>4.625.130,55</b>	<b>10.405.186,19</b>		<b>420.683,26</b>
2010 Cleaning and maintenance	13.823.000,00	12.000,00-	13.811.000,00	12.702.880,58	11.084.401,13	1.618.479,45		1.108.119,42
2011 Water, gas, electricity and heating	4.405.000,00		4.405.000,00	3.606.601,15	2.697.480,42	909.120,73		798.398,85
2012 Buildings security and surveillance	9.906.000,00		9.906.000,00	9.835.721,81	8.696.900,52	1.138.821,29		70.278,19
2013 Insurance	210.000,00	12.000,00	222.000,00	221.731,11	221.731,11			268,89
2014 Other expenditure relating to buildings	438.000,00		438.000,00	395.922,62	262.175,71	133.746,91		42.077,38
<b>201 Costs relating to buildings</b>	<b>28.782.000,00</b>		<b>28.782.000,00</b>	<b>26.762.857,27</b>	<b>22.962.688,89</b>	<b>3.800.168,38</b>		<b>2.019.142,73</b>
<b>Total Chapter 20 - Buildings and associated costs</b>	<b>44.233.000,00</b>		<b>44.233.000,00</b>	<b>41.793.174,01</b>	<b>27.587.819,44</b>	<b>14.205.354,57</b>		<b>2.439.825,99</b>
2100 Acquisition of equipment and software	9.759.000,00	1.546.010,00-	8.212.990,00	7.854.660,42	2.640.313,33	5.214.347,09		358.329,58
2101 Outside assistance for the operation and development of computer systems	17.895.000,00	3.214.500,00	21.109.500,00	20.768.058,74	12.243.758,85	8.524.299,89		341.441,26
2102 Servicing and maintenance of equipment and software	5.131.000,00	650.000,00-	4.481.000,00	4.331.928,55	3.362.934	968.995		149.071,45
2103 Telecommunications	4.006.000,00	1.018.490,00-	2.987.510,00	2.987.500,58	1.264.619,04	1.722.881,54		9,42
<b>210 Computer systems and telecommunications</b>	<b>36.791.000</b>		<b>36.791.000,00</b>	<b>35.942.148,29</b>	<b>19.511.625</b>	<b>16.430.523</b>		<b>848.851,71</b>
2111 Purchase and replacement of furniture	890.000,00		890.000,00	485.414,66	200.857,21	284.557,45		404.585,34
2112 Rental, servicing, maintenance and repair of furniture	40.000,00		40.000,00	22.778,15	12.271,93	10.506,22		17.221,85
<b>211 Furniture</b>	<b>930.000,00</b>		<b>930.000,00</b>	<b>508.192,81</b>	<b>213.129,14</b>	<b>295.064</b>		<b>421.807,19</b>
2120 Purchase and replacement of technical equipment and installation	2.445.000,00	50.000,00	2.495.000,00	2.080.391,26	363.539,04	1.716.852,22		414.608,74
2121 Outside assistance for the operation and development of technical equipment and installations	60.000,00		60.000,00	48.133,20	38.393,40	9.739,80		11.866,80
2122 Rental, servicing, maintenance and repair of technical equipment and installations	1.065.000,00	50.000,00-	1.015.000,00	659.120,31	463.070,86	196.049,45		355.879,69
<b>212 Technical equipment and installation</b>	<b>3.570.000,00</b>		<b>3.570.000,00</b>	<b>2.787.644,77</b>	<b>865.003,30</b>	<b>1.922.641,47</b>		<b>782.355,23</b>
2132 Rental and repair of the vehicle fleet	558.000,00		558.000,00	296.339,78	225.791,04	70.548,74		261.660,22
2133 Mobility plan	360.000,00		360.000,00	335.166,16	135.166,16	200.000,00		24.833,84
<b>213 Transport</b>	<b>918.000,00</b>		<b>918.000,00</b>	<b>631.505,94</b>	<b>360.957,20</b>	<b>270.548,74</b>		<b>286.494,06</b>
<b>Total Chapter 21 - Computer system, equipment and furniture</b>	<b>42.209.000,00</b>		<b>42.209.000,00</b>	<b>39.869.491,81</b>	<b>20.950.714,77</b>	<b>18.918.777,04</b>		<b>2.339.508,19</b>

Budget line	Initial Appropriations	Transfers/ Amendments	Final Appropriations	Commitments	Payments	Carry Over by Right to	Carry Over by Decision to	Cancelled Appropriations
	2013	2013	2013	2013	2013	2014	2014	
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2200 Travel expenses of delegations	19.972.000,00	5.321.337,00	25.293.337,00	2.738.274,50	2.738.274,50			22.555.062,50
2201 Miscellaneous travel expenses	445.000,00	50.000,00	495.000,00	389.667,72	293.708,49	95.959,23		105.332,28
2202 Interpreting costs	83.962.300,00	6.021.337,00-	77.940.963,00	66.722.808,00	60.448.944,00	6.273.864,00		11.218.155,00
2203 Entertainment and representation expenses	2.351.000,00	204.000,00-	2.147.000,00	1.437.823,31	725.138,31	712.685,00		709.176,69
2204 Miscellaneous expenditure on internal expenses	3.717.000,00	204.000,00	3.921.000,00	3.255.323,51	1.637.375,66	1.617.947,85		665.676,49
2205 Organisation of conferences, congresses and meetings	1.320.000,00		1.320.000,00	310.798,11	167.273,30	143.524,81		1.009.201,89
<b>220 Meetings and conferences</b>	<b>111.767.300,00</b>	<b>650.000,00-</b>	<b>111.117.300,00</b>	<b>74.854.695,15</b>	<b>66.010.714,26</b>	<b>8.843.980,89</b>		<b>36.262.604,85</b>
2210 Documentation and library expenditure	1.232.000,00		1.232.000,00	1.145.051,35	750.232,53	394.818,82		86.948,65
2211 Official Journal	5.467.000,00		5.467.000,00	5.358.412,84	3.987.663	1.370.750		108.587,16
2212 General publications	455.000,00		455.000,00	327.886,99	308.065,70	19.821,29		127.113,01
2213 Information and public events	1.978.000,00		1.978.000,00	1.611.208,41	882.317,56	728.890,85		366.791,59
<b>221 Information</b>	<b>9.132.000,00</b>		<b>9.132.000,00</b>	<b>8.442.559,59</b>	<b>5.928.278,63</b>	<b>2.514.280,96</b>		<b>689.440,41</b>
2230 Office supplies	530.000,00	150.000,00-	380.000,00	279.564,55	173.712,39	105.852,16		100.435,45
2231 Postal charges	110.000,00	17.000,00-	93.000,00	73.620,87	56.637,91	16.982,96		19.379,13
2232 Expenditure on studies, surveys and consultation	45.000,00	26.000,00	71.000,00	42.235,65	10.225,65	32.010,00		28.764,35
2234 Removals	20.000,00		20.000,00					20.000,00
2235 Financial charges	10.000,00		10.000,00	5.572,45	4.295,32	1.277,13		4.427,55
2236 Legal expenses and costs, damages and compensation	700.000,00	800.000,00	1.500.000,00	1.500.000,00	934.689,46	565.310,54		
2237 Other operating expenditure	253.000,00	9.000,00-	244.000,00	156.164,05	66.540,10	89.624		87.835,95
<b>223 Miscellaneous expenses</b>	<b>1.668.000,00</b>	<b>650.000,00</b>	<b>2.318.000,00</b>	<b>2.057.157,57</b>	<b>1.246.100,83</b>	<b>811.056,74</b>		<b>260.842,43</b>
<b>Total Chapter 22 - Operating expenditure</b>	<b>122.567.300,00</b>		<b>122.567.300,00</b>	<b>85.354.412,31</b>	<b>73.185.093,72</b>	<b>12.169.318,59</b>		<b>37.212.887,69</b>
<b>TOTAL TITLE 2 - Buildings, equipment and operating expenditure</b>	<b>209.009.300,00</b>		<b>209.009.300,00</b>	<b>167.017.078,13</b>	<b>121.723.627,93</b>	<b>45.293.450,20</b>		<b>41.992.221,87</b>
100 Provisional appropriations	700.000,00		700.000,00					700.000,00
101 Contingency reserve	2.000.000,00		2.000.000,00					2.000.000,00
<b>TITLE 10 - Other expenditure</b>	<b>2.700.000,00</b>		<b>2.700.000,00</b>					<b>2.700.000,00</b>
<b>TOTAL BUDGET</b>	<b>535.511.300,00</b>		<b>535.511.300,00</b>	<b>464.135.055,63</b>	<b>416.355.902,33</b>	<b>47.779.153,30</b>		<b>71.376.244,37</b>