



Vilnius, 20-06-2014
EIGE/VL/ci D/2014/ 304

TRANSMISSION NOTE

Subject: Annual Accounts for the financial year 2013

To whom it may concern:

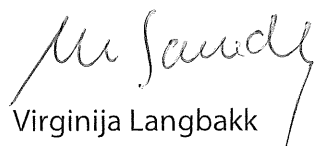
In accordance with Article 148, paragraph 2 of the Regulation (EU, EURATOM) n° 966/2012 of 25 October 2012, please find the Annual Accounts for the financial year 2013 of the European Institute for Gender Equality enclosed.

A comprehensive report and the Opinion of the Institute's Management Board is being sent to the following parties in accordance with Article 15, paragraph 5 Regulation (EC) n° 1922/2006 [the]:

- European Parliament
- Council
- Commission's Accounting Officer
- European Court of Justice

This report will be published on the Institute's website: <http://www.eige.europa.eu>.

Yours sincerely,


p.o. Virginija Langbakk
Director
EIGE
L. Sandrin
Head of Administration



OPINION OF THE MANAGEMENT BOARD

<i>Event:</i>	<i>20th Management Board meeting</i>
<i>Date:</i>	<i>5 June 2014</i>
<i>Reference:</i>	<i>MB/2014/013</i>
Title:	The Management Board's Opinion on EIGE's Final Annual Accounts for 2013

Background

Having regard to

- The Institute's Regulation (EC) n° 1922/2066, in particular Article 15(5) thereof, and
- The Institute's Financial Rules, in particular Article 83(2)¹ thereof;

Whereas:

(1) The European Court of Auditors delivered its observations on the provisional accounts during an audit of EIGE, which took place between 10 and 14 February 2014.

(2) The accounting officer bears the responsibility for drawing up the final accounts and the director has to forward them to the Management Board for an opinion.

(3) By 1 July 2014 at the latest, the final accounts for 2013 should be sent, together with the opinion of the Management Board, to the Commission, the Court of Auditors and the budgetary authority.

Opinion: On the basis of the European Court of Auditors' preliminary observations on the accounts of EIGE for 2013 and the reply given by the Institute, the Management Board has obtained sufficient assurance to conclude that the said accounts, taken as a whole, represent a true and fair view of the implementation of the EIGE budget and, in the opinion of the Management Board, properly reflect the activities undertaken by EIGE in 2013.

Pauline M. Moreau
Chair of the Management Board

Annexed

- Final Annual Accounts 2013

¹ Source: EIGE's Financial Rules adopted by the Management Board on 04/09/2009, Ref. EIGE/2009/MB/11 applicable to the financial year 2013.

To the President of the European Court of Auditors

Subject: Representation letter covering the 2013 final accounts of the European Institute for Gender Equality

This representation letter is provided in connection with your audit of the "final accounts of the European Institute for Gender Equality" consisting of the "financial statements"¹ and the "reports on the implementation of the budget" for the financial year ended 31 December 2013 for the purpose of expressing an opinion as to whether these present fairly, in all material respects, the financial position of the European Institute for Gender Equality as of 31 December 2013 and of the results of its operations, its cash flows, and the changes in net assets for the year then ended.

In accordance with the Financial Regulation (EU, Euratom) n°966/2012 of the European Parliament and of the Council of 25 October 2012, the "financial statements" for the financial year 2013 are prepared on the basis of accounting rules adopted by the European Commission which adapt accruals based accounting principles to the specific environment of the European Union², while the "reports on the implementation of the budget" continue to be primarily based on movements of cash.

In line with article 68 of the Financial Regulation, the accounting systems laid down by myself and where appropriate systems laid down by the authorising officers to supply and justify accounting information have been validated.

All the information necessary for the production of the final accounts of the European Institute for Gender Equality, which give a true and fair view of the assets and liabilities and of the budgetary implementation has been obtained.

I confirm, to the best of my knowledge and belief, having made such inquiries as I considered necessary for the purpose of appropriately informing myself, the following representations:

Final Accounts

¹ The "financial statements" comprise the balance sheet, the statement of financial performance, the cash flow statement, the statement of changes in net assets and the notes to the financial statements.

² The accounting rules adopted are based on International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants or, in their absence, International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board.

1. The "final accounts of the European Institute for Gender Equality " for the financial year ended 31 December 2013 referred to above are presented in accordance with the FR, its rules of application³ and the accounting rules and methods established by the European Commission on the basis of internationally accepted accounting standards for the public sector.
2. Apart from the following reservations, no other issues requiring a reservation have been brought to my attention.
3. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the accounting rules.
5. All events subsequent to the date of the accounts and for which the accounting rules and methods require adjustment or disclosure have been adjusted or disclosed.
6. There are no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements. The carrying value of receivables and recoverables which are potentially irrecoverable has been corrected, where necessary.
7. The European Institute for Gender Equality has satisfactory title to all assets and there are no liens or encumbrances on the assets.
8. All liabilities, both actual and contingent, have been recorded or disclosed, as appropriate, and all guarantees that have been given to third parties have been disclosed in the notes to the financial statements.
9. All claims against the European Institute for Gender Equality are reflected in the financial statements as a provision or, where relevant, as a contingent liability.
10. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts. There are no lines of credit arrangements.

³ Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union - OJ L 362, 31.12.2012, p. 1.

Information Provided

With regard to the information provided and the representations 11-17 below, I highlight that I have provided you with such information for the European Institute for Gender Equality.

11. I have provided you with:

- Access to all information of which I am aware that is relevant to the preparation of the accounts such as records, documentation and other matters;
- Additional information that you have requested for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

12. All transactions have been recorded in the accounting records and are reflected in the accounts.

13. I have disclosed to you the results of my assessment of the risk that the accounts may be materially misstated as a result of fraud.

14. I have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the agency's accounts that I have been informed of by management, current or previous employees or other relevant services, including the European Anti-Fraud Office (OLAF).

15. I have disclosed to you the identity of the Institute's related parties and all the related party relationships and transactions of which we are aware, in accordance with the EU accounting rule 15.

16. I have disclosed to you all instances of non-compliance and of suspected non-compliance with laws and regulations that we are aware of and whose effects should be considered when preparing the accounts.

17. Apart from the above, I confirm that:

- the accounts disclose adequately the provisional nature of those operations which are subject to future clearance of accounts or closure procedures;
- for all "probable" but not yet definitive receivables an adequate disclosure, including when possible an estimate of the amounts involved, is given in the notes to the accounts;

- the accounts include all the recovery orders issued by the Authorising Officers concerning the operations giving rise to reimbursement.
- Authorising Officers have not informed me of delays or other problems in the establishment of recovery orders.

Reservations

(if any) *None*

Cristian IACOB



26.05.2014

The Accounting Officer of the European Institute for Gender Equality

(Date)

Virginija LANGBAKK



27.05.2014

The Director of the European Institute for Gender Equality

(Date)



Annual Accounts

Financial year 2013

European Institute for Gender Equality, Vilnius, May 2014

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1 Forward

The annual accounts of the Institute for the year 2013 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer.

All required information was provided by the authorising officer, the accounting systems used to provide or certify accounting information have been validated by me and all the checks I deemed necessary to be performed have been done.

Having said that, I hereby declare that these accounts offer a true and fair view of the financial position, the economic result and the cash flow of the financial year 2013 as well as of the implementation of the budget of 2013.



Cristian IACOB
Accounting officer

2 Introduction

Subject: Annual accounts of the financial year 2013

The European Institute for Gender Equality (EIGE) is a regulatory agency of the European Union, which has been given specific objectives related to contribution and strengthening of the promotion of gender equality.

The Institute was established to contribute to and strengthen the promotion of gender equality, including gender mainstreaming in all EU policies and the resulting national policies, and the fight against discrimination based on sex, and to raise EU citizens' awareness of gender equality by providing technical assistance to the EU institutions and the authorities of the Member States, which cannot be sufficiently achieved by the Member States and can therefore, by reason of the scale of the action, be better achieved at EU level, the EU may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve those objectives.

The Institute shall collect, analyse and disseminate relevant objective, comparable and reliable information as regards gender equality, including results from research and best practice. The Institute shall set up and coordinate a European Network on Gender Equality, involving the centres, bodies, organisations and experts dealing with gender equality and gender mainstreaming.

The Institute shall make information on gender mainstreaming available to public and private organisations; and provide information to the EU Institutions on gender equality and gender mainstreaming in the accession and candidate countries.

The Institute shall publish an annual report on its activities.

The objectives of financial statements are to provide information about the financial position, performance and cash flows of EIGE.

The financial statements have been prepared according to the accounting rules adopted by the European Commission's Accounting Officer and the 'closure instructions' received from the same Commission's Accounting Officer where the economic outturn, balance and cash flow are concerned.

The general accounts are accrual accounts which means that the effects of transactions and other events are recognised when those transactions or events occur (and not only when cash or its equivalent is received or paid). They are based on the IPSAS (International Public Sector Accounting Standards). The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31st of December.

The budget execution is prepared on the basis of a modified cash accounting. In cash accounting system, payments made and revenue received are recorded. Modified cash accounts means that payment appropriations carried over are also recorded. They are used to produce the budgetary outturn account and reports on budget implementation.

These provisions lead to discrepancies between the general accounts and the budget accounts.

The accounting policies have been applied consistently throughout the period.

The Director shall send the final accounts, together with the opinion of the Management Board, to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council, by 1st of July of the following year at the latest.

2.1 *Legal Framework*

This report has been prepared in accordance with Article 76 of the Financial Regulation of the Agency of 04 September 2009, adopted by the Management Board which issued the decision referenced EIGE/2009/MB/11.

2.2 *Accounting principles*

The accounting principles applied in drawing up the report are the ones reflected in the accounting rules adopted by Commission's accounting officer.

Currency

The present financial statements are presented in Euros.

Transactions in foreign currencies

Economic transactions in other currencies than in Euros have been converted into Euros on the basis of European Commission's official rate "Infor-Euro".

Due to the Agency's location outside of Euro-zone, a substantial number of transactions during reporting period occurred in Lithuanian Litas. In any case, the currency exchange rate between Euro and Litas is fixed at 3.4528 Litas for 1 Euro.

3.1 Balance Sheet

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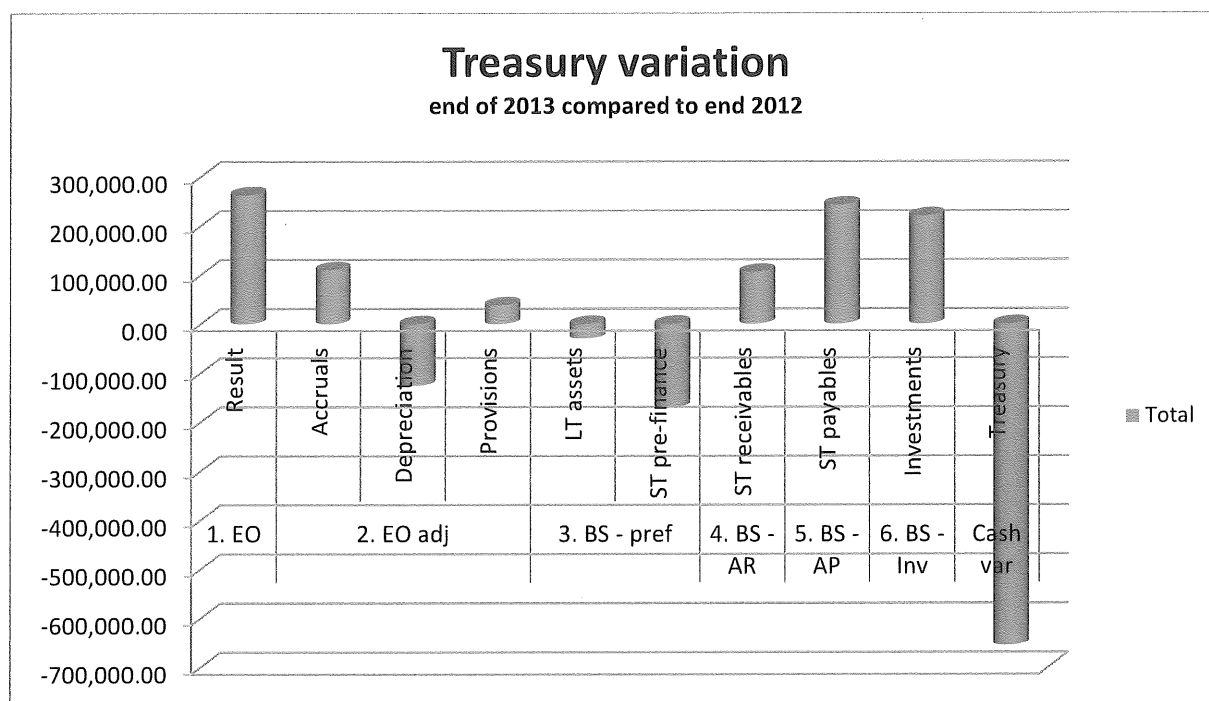
3.2 Economic outturn account

Rev/ Exp	PL type	Relation	Trial balance item	Year 2013	Year 2012	Var (Y2013- Y2012)
REV	1. Operating	Intra - group	1. Revenues EU contribution	-7,314,226.31	-7,176,803.02	-137,423.29
			2. Revenues IPA	-56,788.95	0.00	-56,788.95
		Intra - group Total		-7,371,015.26	-7,176,803.02	-194,212.24
		Non intra -g roup	3. Revenues- recovered expenses	-10,932.85	0.00	-10,932.85
			4. Revenues - provision reversal	-51,021.96	0.00	-51,021.96
			5. Revenues -exchange rate	-335.93	-230.81	-105.12
			6. Revenues - fixet assets	0.00	-2,693.00	2,693.00
		Non intra -g roup Total		-62,290.74	-2,923.81	-59,366.93
	1. Operating Total			-7,433,306.00	-7,179,726.83	-253,579.17
	2. Financial	Non intra -g roup	7. Revenues -interests	-115.00	0.00	-115.00
		Non intra -g roup Total		-115.00	0.00	-115.00
	2. Financial Total			-115.00	0.00	-115.00
REV Total				-7,433,421.00	-7,179,726.83	-253,694.17
EXP	1. Administrative	Intra - group	2. Office expenses	442,834.62	567,978.65	-125,144.03
		Intra - group Total		442,834.62	567,978.65	-125,144.03
		Non intra -g roup	1. Building related expenses	488,984.65	210,838.12	278,146.53
			2. Office expenses	121,274.35	141,927.11	-20,652.76
			3. Staff expenses	2,846,533.97	2,696,271.12	150,262.85
			4. Amortization - intangible assets	93,166.73	69,486.23	23,680.50
			5. Depreciation - fixed assets	31,545.00	17,601.20	13,943.80
			6. Other expenses	154,125.18	61,381.78	92,743.40
		Non intra -g roup Total		3,735,629.88	3,197,505.56	538,124.32
	1. Administrative Total			4,178,464.50	3,765,484.21	412,980.29
	2. Operational	Non intra -g roup	7. Operational expenses	3,497,424.38	3,971,711.66	-474,287.28
			8. Expenses - provisions	12,500.00	13,000.00	-500.00
			9. Expenses - exchange rate	7,420.19	5,893.71	1,526.48
		Non intra -g roup Total		3,517,344.57	3,990,605.37	-473,260.80
	2. Operational Total			3,517,344.57	3,990,605.37	-473,260.80
	3. Financial	Non intra -g roup	10. Expenses - interests	3.90	0.00	3.90
		Non intra -g roup Total	11. Expenses - bank charges	703.50	995.00	-291.50
				707.40	995.00	-287.60
	3. Financial Total			707.40	995.00	-287.60
EXP Total				7,696,516.47	7,757,084.58	-60,568.11
Economic outturn				263,095.47	577,357.75	-314,262.28

3.3 Cash flow

(Indirect method)

CASH FLOW		
Variations	Cash flow	Total
1. EO	Result	263,095.47
2. EO adj	Accruals	110,399.60
	Depreciation	-125,820.73
	Provisions	38,521.96
3. BS - pref	LT assets	-30,000.00
	ST pre-finance	-170,302.60
4. BS - AR	ST receivables	105,873.17
5. BS - AP	ST payables	242,895.61
6. BS - Inv	Investments	220,511.73
Cash var	Treasury	-655,174.21
Grand Total		0.00



- Compared to end of 2012 the treasury at the end of 2013 has decreased with 655k EUR.
- The negative variation of cash position is mainly explained, as it can be seen on the graph above, by the investments during the year, the negative result and the reduction of accounts payable.

3.4 Statement of changes in net assets

Net assets	Reserves		Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2012			3,327,886.03	-577,357.75	2,750,528.28
Changes in accounting policies 1)					0.00
Balance as of 1 January 2013	0.00	0.00	3,327,886.03	-577,357.75	2,750,528.28
Other 2)					0.00
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			-577,357.75	577,357.75	0.00
Amounts credited to Member States					0.00
Economic result of the year				-263,095.47	-263,095.47
Balance as of 31 December 2013	0.00	0.00	2,750,528.28	-263,095.47	2,487,432.81
Account	102100	102200	140000	141000	

1) Only entities which are consolidated for the first time this year AND which have not adapted their accounts to accrual accounting before can use this line.

2) Please, specify 'Other'	Fair value reserve	Other reserves	Acc. Surplus / Deficit	Eco. result of the year	Net assets (total)
					0.00
					0.00
					0.00
					0.00
Total Other	0.00	0.00	0.00	0.00	0.00

- All amounts refer to either economic result of the previous years or the current result of the year.

4 Annex to Financial Statements

4.1 Notes to the Balance Sheet

4.1.1 Non-current assets

Assets are resources controlled by EIGE as a result of past events and from which future economic benefits or service potential are expected to flow to the entity.

Fixed assets are assets with an acquisition price value above 420.00 Euros and are expected to be used during more than one year. Assets, which do not fall under the above described criteria, have been charged against expenses and are reflected in the economic outturn account. Repairs and maintenance are recognised as running expenses during the financial period in which they are incurred.

EIGE assets are tagged with label stickers. The physical inventory check of Agency's assets is to be performed at least once in three years.

The assets were valued in the financial statements at their purchase price less depreciation, in order to give a fair view of EIGE assets.

Depreciation is the systematic allocation of the economic value of an asset over its economic useful life. The depreciation method chosen is the straight-line method. EIGE's fixed assets are depreciated on a monthly basis. The depreciation/amortization rates are the coefficients used at the European Commission. The applied depreciation/amortization annual percentage rates used are:

- IT Software: 25%
- IT hardware: 25%
- Plant, machinery: 12,5% and 25%
- Furniture: 10%, 12,5%, 25%
- Other fixtures: 25%

4.1.1.1 Intangible assets

Intangible assets are identifiable non-monetary assets without physical substance.

- EIGE's intangible assets consist of computer software and licenses.
- There are no internally developed intangible assets.
- The threshold above which the internally incurred expenses, having as scope the creation and/or development of intangible assets, should be capitalized is of 150.000 EUR.

2013		Internally generated Computer Software	Other Computer Software	Total Computer Software	Other Intangible assets (1)	Intangible assets under construction	Total
Gross carrying amounts 01.01.2013	+		75,289.60	75,289.60			75,289.60
Additions	+		52,939.00	52,939.00			52,939.00
Disposals	-			0.00			0.00
Transfer between headings	+/-			0.00			0.00
Other changes (2)	+/-			0.00			0.00
Gross carrying amounts 31.12.2013		0.00	128,228.60	128,228.60	0.00	0.00	128,228.60
Accumulated amortization and impairment 01.01.2013	-		-37,492.40	-37,492.40			-37,492.40
Amortization	-		-31,545.00	-31,545.00			-31,545.00
Write-back of amortization	+			0.00			0.00
Disposals	+			0.00			0.00
Impairment (2)	-			0.00			0.00
Write-back of impairment	+			0.00			0.00
Transfer between headings	+/-			0.00			0.00
Other changes (2)	+/-			0.00			0.00
Accumulated amortization and impairment 31.12.2013	↑	0.00	-69,037.40	-69,037.40	0.00	0.00	-69,037.40
Net carrying amounts 31.12.2013		0.00	59,191.20	59,191.20	0.00	0.00	59,191.20

4.1.1.2 Tangible fixed assets

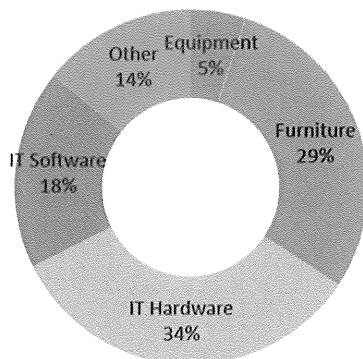
Tangible fixed assets are assets that are held by EIGE for use in the production or supply of goods or services, for rental to others, or for administrative purposes and are expected to be used during more than one reporting period.

EIGE tangible fixed assets consist of office furniture, printing and mailing equipment, computers, servers and accessories, printers, copying equipment, audio-visual equipment, security equipment and other electronic office equipment.

2013		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under Finance lease	Tangible assets under construction	Total
Gross carrying amounts 01.01.2013	+			0.00	184,354.61	75,878.85	60,654.42			320,887.88
Additions	+			17,274.81	59,025.78	58,643.30	31,519.84			166,463.73
Disposals	-									0.00
Transfer between headings	+/-			750.00	-750.00					0.00
Other changes (1)	+/-									0.00
Gross carrying amounts 31.12.2013		0.00	0.00	18,024.81	242,630.39	134,522.15	92,174.26	0.00	0.00	487,351.61
Accumulated amortization and impairment 01.01.2013	-			0.00	-78,562.21	-22,454.85	-26,640.42			-127,657.48
Depreciation	-			-1,194.81	-55,567.78	-17,002.30	-19,401.84			-93,166.73
Write-back of depreciation	+									0.00
Disposals	+									0.00
Impairment (1)	-									0.00
Write-back of impairment	+									0.00
Transfer between headings	+/-			-375.00	375.00					0.00
Other changes (1)	+/-									0.00
Accumulated amortization and impairment 31.12.2013		0.00	0.00	-1,569.81	-133,754.99	-39,457.15	-46,042.26	0.00	0.00	-220,824.21
Net carrying amounts 31.12.2013		0.00	0.00	16,455.00	108,875.40	95,065.00	46,132.00	0.00	0.00	266,527.40

Sum of Bal 31.12.2013

Fixed/intangible assets



4.1.1.3 Long term assets

Under this position is recognised the pre-finance for fit-out works covered by the operating lease contract for the actual premises in Gedimino prospektas 16, Vilnius.

The open amount of 240k EUR will be set off against rent expenses over a period of 8 years, from 2015 to 2022.

4.1.2 Current assets

4.1.2.1 Short-term pre-financing

Pre-financing is a payment intended to provide the beneficiary with a float, i.e. cash advance.

At the end of the year the amount of the pre-financing open is 30k EUR. The amount will be set off against rent expenses in 2014 and is part of the same operating lease contract for the actual premises in Gedimino prospektas 16, Vilnius.

4.1.2.2 Short-term receivables

Receivables are carried at original recognised amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that EIGE will not be able to collect all amounts due according to the original terms of receivables.

EIGE receivables comprise mainly of VAT to be recovered from Lithuanian Taxation Authorities. In accordance with taxation regulations, EIGE is entitled to VAT exempt purchases with a value of greater than 800.00 LTL. At the end of the year the outstanding VAT amount was of 214.096,13 Euros, relating to invoices paid during the year.

The amount of 26.444,90 EUR represents contribution to the pension scheme fund paid in excess by the end of the year as the pension contribution rate was decreased retroactively. The amount is to be recovered by setting it off against future contributions to pension scheme fund.

Finally, the amount of 1.108,04 EUR is the net amount to be recovered from staff.

4.1.2.3 Cash and equivalents

31.12.2013 amounts in equivalent EUR		
Bank	GL DESCRIPTION	Total
ING	ING - INCOME	1,500,000.00
	ING Belgium EURO	816,149.79
	ING Total	2,316,149.79
SEB	SEB BANK LITHUANIA EURO	0.29
	SEB BANK LITHUANIA LTL	45,094.09
	SEB Total	45,094.38
Grand Total		2,361,244.17

The major part of our liquidities is deposited in our bank accounts in ING, Brussels, as we can collect some interests on it. Moreover, the ING – INCOME account is the one to generate the biggest interest rate of the all.

4.1.3 Current liabilities

BS TYPE	ST/LT	Trial balance item	Relation	Total
LIABILITIES	ST	1. Accounts payable	Intra - group	-217,969.48
			Non intra -group	-270,209.25
		1. Accounts payable Total		-488,178.73
		2. Provisions	Non intra -group	-45,500.00
		2. Provisions Total		-45,500.00
		3. Accruals	Intra - group	-82,951.49
			Non intra -group	-108,725.56
		3. Accruals Total		-191,677.05
		ST Total		-725,355.78
		LIABILITIES Total		-725,355.78

4.1.3.1 Short-terms provisions

The provision of 45.500,00 EUR

- 20.000,00 EUR – salary indexation of 0,8% starting July 2012
- 25.500,00 EUR – cost claim received from the winning part in a legal case lost in 2013

Accounts payable

Payables are amounts due to a creditor, including transactions arising from the purchase of goods and services. EIGE accounts payable are stated at the amount they are to be paid within one year.

Current payables consist of amounts owed by EIGE at the end of the reporting period for invoices, claims and requests for reimbursement that have been received.

Accrued charges represent estimate of liabilities that are not supported by an invoice or a cost claim or an expense summary at the end of the reporting period. Accrued and deferred charges have been estimated on the basis of accounting information provided by authorising officers.

Unspent holiday leave of the year reflects EIGE staff holiday days carried over to the following year, the financial counterpart is shown under the accruals, liability post in the balance sheet.

- Accounts payable, "intra - group", within consolidation perimeter
 - 164.141,69 EUR – opened pre-finance received regarding EU balancing contribution; it will be paid to Commission in 2014.
 - 38.211,05 EUR – opened pre-finance regarding IPA programme; the 'discharge' will be done by the financer, DG Elarg, in 2014 when the contract will be finalised; any open amounts at that time will be paid back to DG Elarg.
 - 14.116,74 EUR – bank interests collected in 2013; the amount will be paid to Commission in 2014.
 - 1.500,00 EUR – invoice to be paid to EPSO
- Accounts payable, "non intra - group", not within the consolidation perimeter
 - 202.384,10 EUR – payments done by EIGE in 2013 but executed by ING in Jan 2014
 - 34.263,62 EUR – two invoices registered only in 2013, so-called step 1 invoices
 - 6.954,64 EUR – one invoice with fixed assets booked manually in SAP in 2013; the invoice, EIG. 1315, was passed through workflow in January 2014
 - 26.444,90 EUR – payables to staff for retroactively pension contribution rate reduction for July 2012 – Dec 2013.

4.1.4 Non-current liabilities

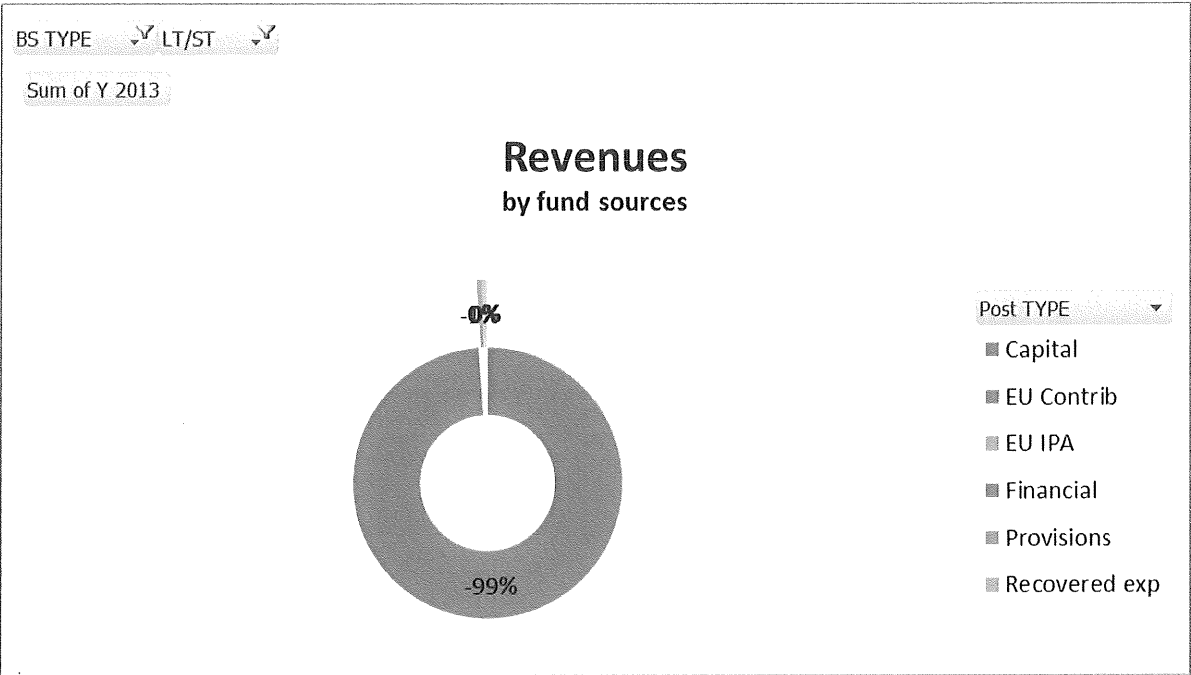
EIGE does not present non-current liabilities at the end of the year.

4.2 Notes to the economic outturn account

4.2.1 Operating revenue

The revenues are presented in the economic outturn by fund sources.
The overwhelming part of it is funded by EU balancing contribution and this part was recognised in the financial statements following the 'closure instructions' received from Commission's accounting officer.
The same applies for the revenues funded by recovered expenses.

The part of the revenues funded by the IPA programme was recognised in the present financial statements based on the expense report presented to and accepted by the financier, DG ELARG.



4.2.2 Operating expenses

In accordance with the principle of accrual-based accounting, the financial statements shall show the charges for the financial year, i.e. when they were recognised, regardless of the date of payment.

Administrative expenses relate to the Agency's administrative activities (budget titles 1: Staff and 2: Other administrative expenditure).

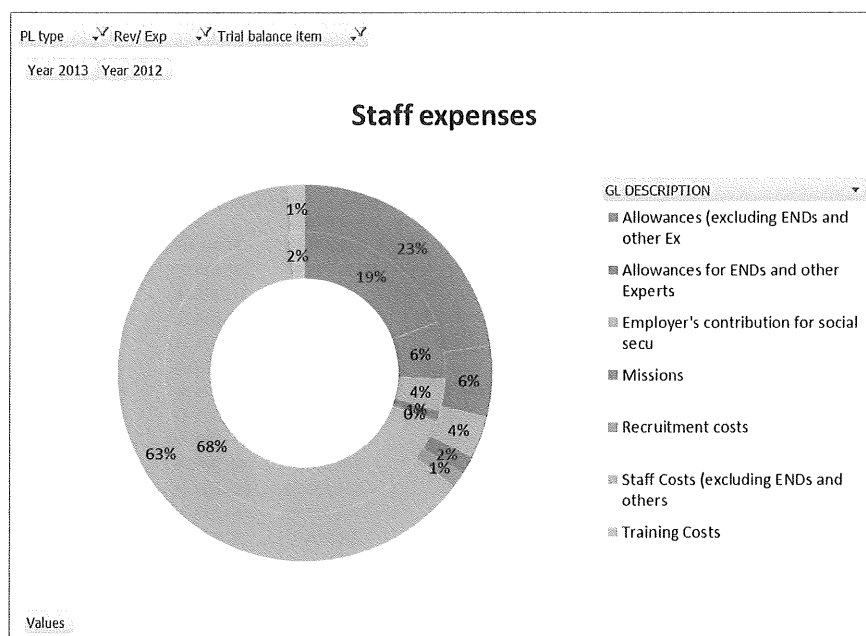
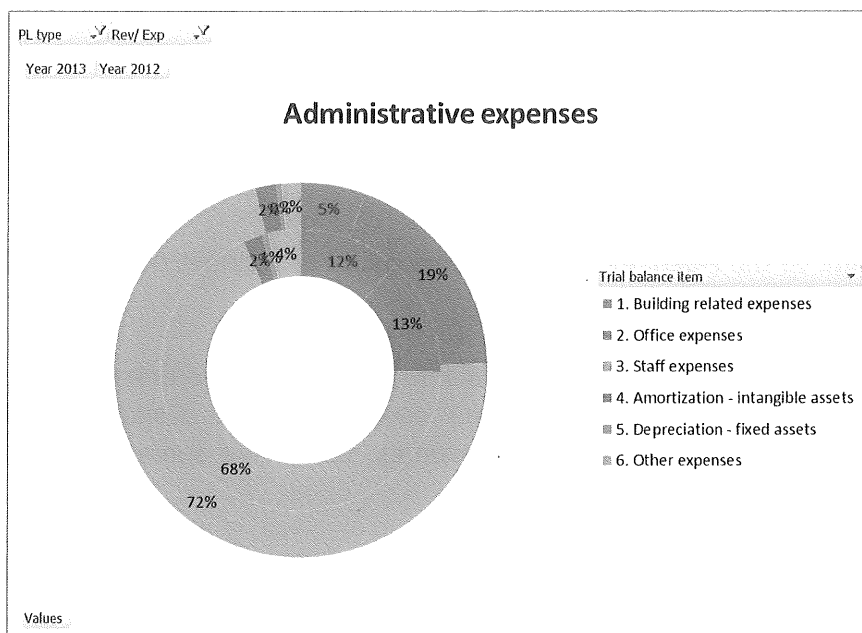
Staff expenses include EIGE staff related costs (basic salaries, allowances, contract agents, family allowances, insurance, social contributions etc.) covered by the Conditions of Employment of Other Servants of the European Communities. Under the same post it is recognised also the costs with the SNEs and trainees.

It is important to be noticed that at least 60% of the total cost under 'staff' is realised by employees of EIGE working for the operational unit.

Fixed assets related expenses reflect the depreciation charged for the year.

Other administrative expenditure consists of other expenses incurred from EIGE daily activities, such as rent of premises, meetings expenses, office supplies etc.

PL type		1. Administrative			
Rev/ Exp	IV Trial balance item	GL DESCRIPTION	Data		
			Year 2013	Year 2012	Var (Y2013- Y2012)
EXP	1. Building related expenses	Insurance Building	1,431.39	0.00	1,431.39
		Maintenance & Security - Building	96,324.79	47,949.09	48,375.70
		Rent of Land & Buildings	391,228.47	129,610.47	261,618.00
		Rental Expenses - Other	0.00	33,278.56	-33,278.56
	1. Building related expenses Total		488,984.65	210,838.12	278,146.53
	2. Office expenses	Car & Transport expenses	2,034.21	2,034.21	0.00
		Communications & publications	17,324.98	27,929.04	-10,604.06
		Expenses with other Consolidated entiti	442,834.62	567,978.65	-125,144.03
		Legal Expenses	21,825.00	12,379.37	9,445.63
		Office Supplies & maintenance	80,090.16	99,584.49	-19,494.33
	2. Office expenses Total		564,108.97	709,905.76	-145,796.79
	3. Staff expenses	Allowances (excluding ENDs and other Ex	546,170.61	610,824.96	-64,654.35
		Allowances for ENDs and other Experts	184,244.39	164,329.37	19,915.02
		Employer's contribution for social secu	105,464.77	97,858.41	7,606.36
		Missions	28,619.31	42,193.67	-13,574.36
		Recruitment costs	8,812.71	36,734.42	-27,921.71
		Staff Costs (excluding ENDs and others	1,922,985.45	1,704,420.83	218,564.62
		Training Costs	50,236.73	39,909.46	10,327.27
	3. Staff expenses Total		2,846,533.97	2,696,271.12	150,262.85
	4. Amortization - intangible assets	Depreciation of tangible fixed assets	93,166.73	69,486.23	23,680.50
	4. Amortization - intangible assets Total		93,166.73	69,486.23	23,680.50
	5. Depreciation - fixed assets	Depreciation of intangible fixed assets	31,545.00	17,601.20	13,943.80
	5. Depreciation - fixed assets Total		31,545.00	17,601.20	13,943.80
	6. Other expenses	Direct Centralised Mgt - Other	12,995.84	0.00	12,995.84
		OTHER EXTERNAL SERVICE PROVIDER (IT SER	8,356.00	0.00	8,356.00
		OTHER EXTERNAL SERVICE PROVIDER (NON-IT	132,773.34	61,381.78	71,391.56
	6. Other expenses Total		154,125.18	61,381.78	92,743.40
EXP Total			4,178,464.50	3,765,484.21	412,980.29



- Inner circle - 2013
- Outer circle – 2012

4.2.3 Operational expenses

PL type

2. Operational



Rev/ Exp	Trial balance item	GL DESCRIPTION	Data		
			Year 2013	Year 2012	Var (Y2013- Y2012)
EXP	7. Operational expenses	Agencies/JU : Operational activities	3,497,424.38	3,971,711.66	-474,287.28
		operating expense implemented by other	0.00	0.00	0.00
	7. Operational expenses Total		3,497,424.38	3,971,711.66	-474,287.28
	8. Expenses - provisions	Provn for other liabilities and charges	12,500.00	13,000.00	-500.00
	8. Expenses - provisions Total		12,500.00	13,000.00	-500.00
	9. Expenses - exchange rate	EX Diff/Ajustement current operations (	494.75	955.74	-460.99
		Realised Exchange Rate Losses	6,925.39	4,937.94	1,987.45
		Unrealised Exchange Rate Losses	0.05	0.03	0.02
	9. Expenses - exchange rate Total		7,420.19	5,893.71	1,526.48
EXP Total			3,517,344.57	3,990,605.37	-473,260.80

The chart of accounts provides only one GL account for operational expenses. Based on the budgetary nomenclature and the below table with payments in 2013 to title III budget lines, the "7. Operational expenses" might be split down to budget carrier costs as shown in the next graph.

Title

III

Fund Source

(Multiple Items)



Sum of Pay Accepted Amount (Eur)

BLD

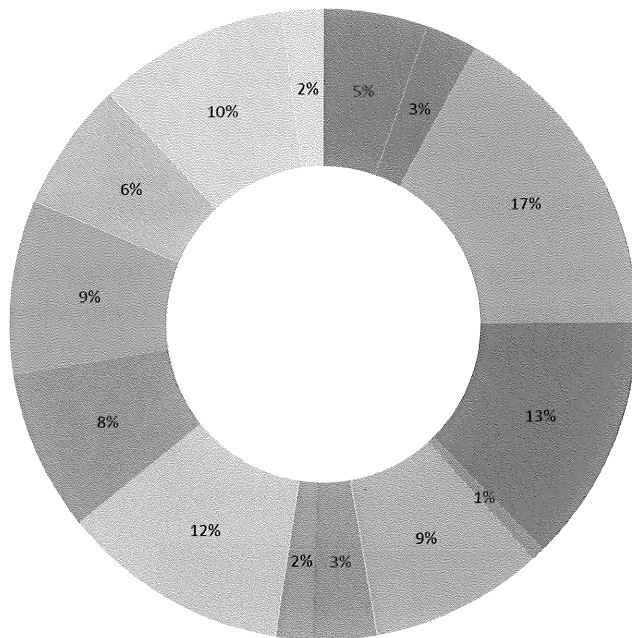
Total

B3-001 // Translations	189,768.25
B3-111 // Missions	95,570.55
B3-211 // Beijing indicators and presidency support	600,323.40
B3-212 // Gender Equality Index	453,500.05
B3-213 // Unforeseen studies	24,975.00
B3-311 // Practical tools to support GM and GE	315,942.62
B3-312 // Good practices to complement the areas of BPfA	115,213.70
B3-313 // Benefits of gender equality	69,786.28
B3-321 // WORK WITH GP	419,524.63
B3-411 // Documentation Centre	294,654.01
B3-412 // Collection and dissemination of resources on GBV	317,215.37
B3-413 // The European Network on Gender Equality (EuroGende	235,833.72
B3-511 // Communication strategy	349,299.43
B3-521 // networking meetings incl EU agencies	77,617.14
Grand Total	3,559,224.15

Title Fund Source

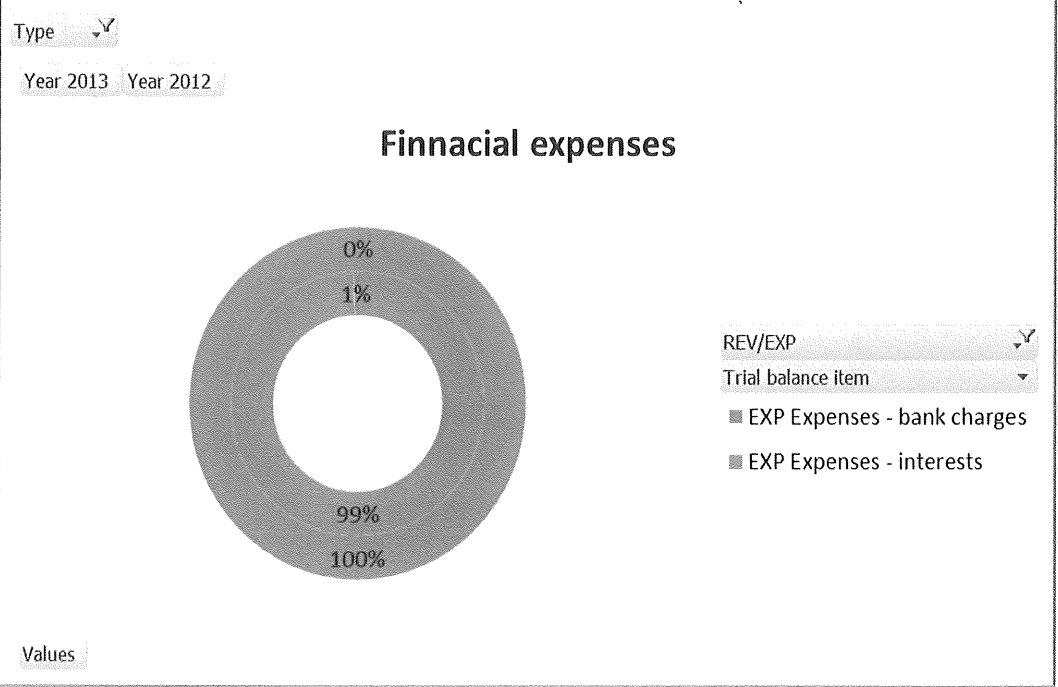
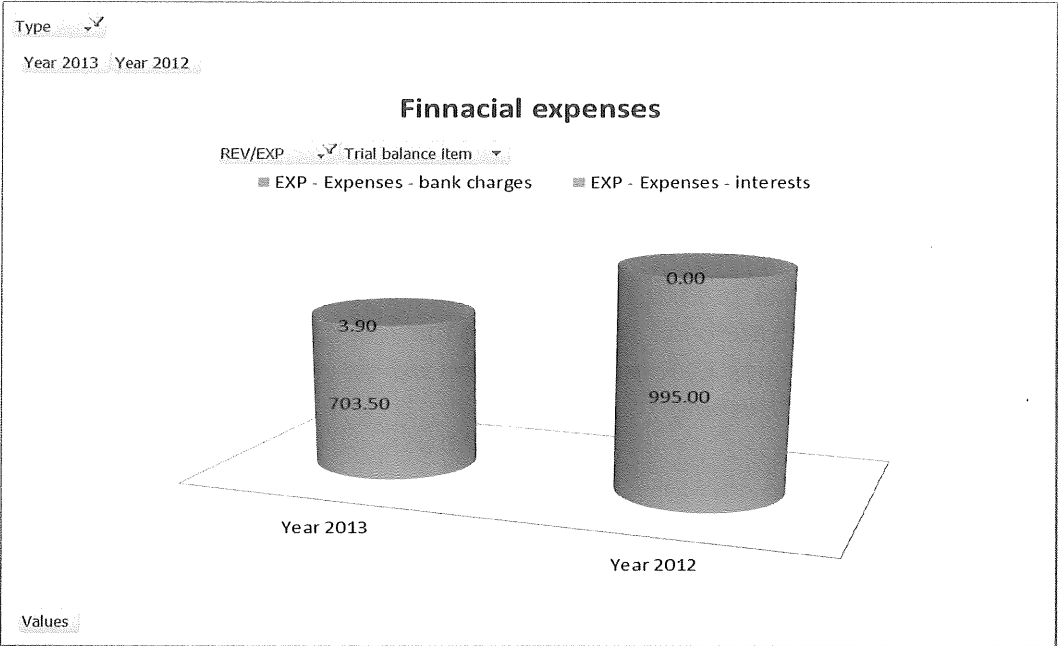
Sum of Pay Accepted Amount (Eur)

Operational expenses



- BLD
- B3-001 // Translations
 - B3-111 // Missions
 - B3-211 // Beijing indicators and presidency support
 - B3-212 // Gender Equality Index
 - B3-213 // Unforeseen studies
 - B3-311 // Practical tools to support GM and GE
 - B3-312 // Good practices to complement the areas of BPfA
 - B3-313 // Benefits of gender equality
 - B3-321 // WORK WITH GP
 - B3-411 // Documentation Centre
 - B3-412 // Collection and dissemination of resources on GBV
 - B3-413 // The European Network on Gender Equality (EuroGende

4.2.4 Financial expenses



- Inner circle – 2013
- Outer circle – 2012

4.3 *Contingent liabilities*

Operating lease

The contract regarding the actual premises is an operational lease contract which should normally produce its effects over a period of 10 years, up to the year 2022.

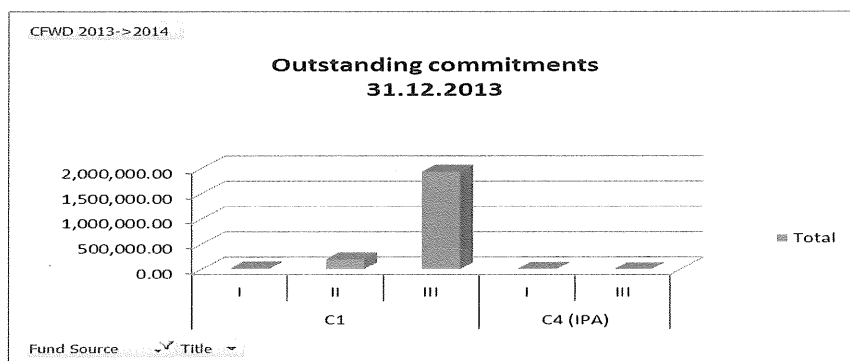
The amount paid annually is of 480k EUR and covers rent and services like heating, energy, water, security, maintenance and cleaning.

Commitments for future funding

Contractual commitments, for which budgetary commitments had not yet been made by the end of the year, are related to the actual premises contract covering a period till 2022. The total contractual amount, uncovered by budgetary commitment at the end of the year, is of, approximately, 4.3 million euros.

Besides that there is the so-called carry-over of payment appropriations for the outstanding commitments at the end of the year which is disclosed below.

CFWD 2013->2014		
Fund Source	Title	Total
C1	I	22,075.47
	II	199,738.07
	III	1,932,641.54
C1 Total		2,154,455.08
C4 (IPA)	I	12,672.80
	III	0.00
C4 (IPA) Total		12,672.80
Grand Total		2,167,127.88



4.4 Related parties

EIGE is managed by the Director who is the EIGE's Authorising Officer. However, in accordance with EIGE Financial Regulation Article 34, the Director may delegate his/her powers of budget implementation to staff of the Agency covered by the Staff Regulations, in accordance with the conditions laid down by the financial rules, within the meaning of Article 185 of the general Financial Regulation, adopted by the Management Board.

As at the end of the year EIGE has one Authorising Officer and one Authorising Officer by sub-delegation who are temporary agents in the following grades:

Grade	Number of persons
AD13	1
AD10	1
Total	2

4.5 Events after the balance sheet date

1. Final agreement reached in what concerned the salary indexation. The impact was a decrease of the provision built in the present accounts from 59.4K EUR to 20K EUR.
2. Final agreement reached in what concerned the amount to be paid in the HR related legal case, lost in 2013. The impact was the decrease of the accrued expenses, recognised in the present accounts, from 17K EUR to 13K EUR.
3. A cost claim of 25.5K EUR was received in the other lost legal case. The impact was recognised in the present accounts by creating a provision of the same amount, 25.5K EUR.

5 Reports on implementation of the budget 2013

5.1 Budgetary principles

In Accordance with EIGE Financial Regulation Title II, the establishment and implementation of the budget of the Agency shall comply with the following principles:

a) Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the Agency's budget.

An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary.

No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

b) Principle of annuality

The appropriations entered in the budget shall be authorised for one financial year which shall run from 1 January to 31 December.

c) Principle of equilibrium

This means that the budget revenue and payment appropriations must be in balance.

d) Principle of unit of account

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

e) Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

f) Principle of specification

The appropriations in their entirety shall be earmarked for specific purposes by title and chapter; the chapters shall be further subdivided into articles and items.

g) Principle of sound financial management

Budget appropriations shall be used in accordance with the principle of sound financial management – in accordance with the principles of economy, efficiency and effectiveness.

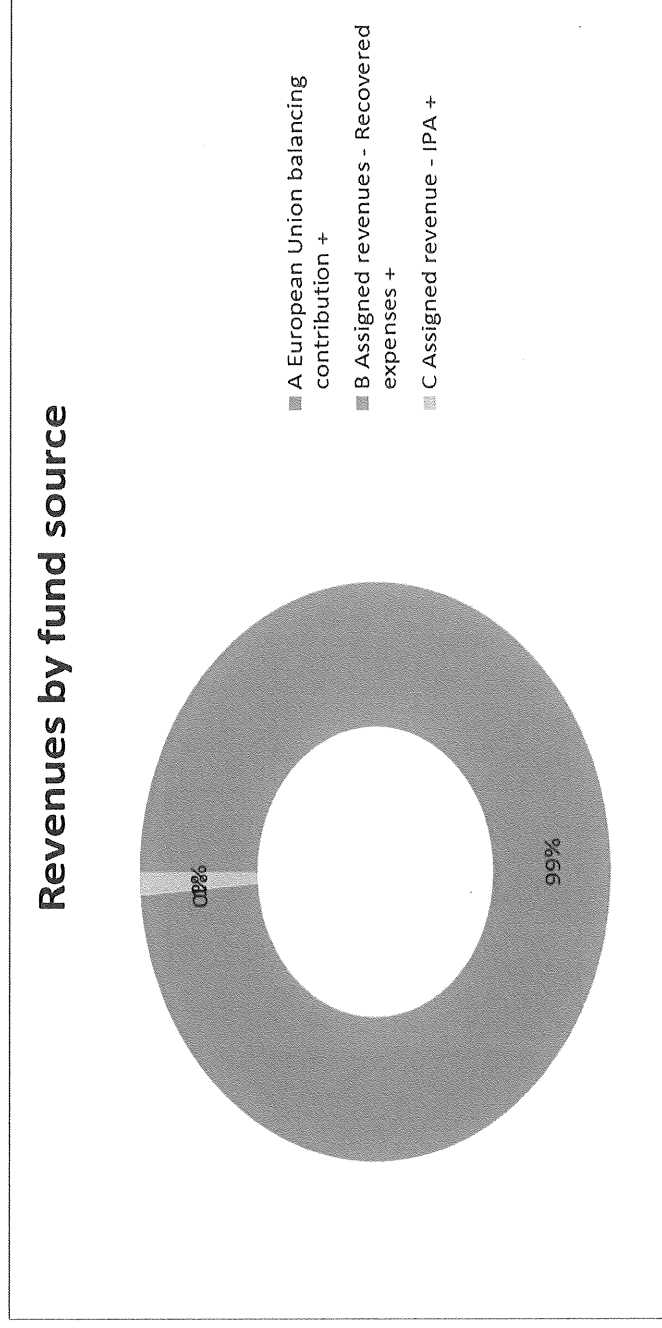
h) Principle of transparency

The budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

- Commitments are entered in the accounts on the basis of the legal commitments engaged by 31 December and payments on the basis of the payments made by the accounting officer by 31 December of that year.
- Non-differentiated appropriations corresponding to obligations duly contracted at the close of the financial year are carried over automatically to the following financial year only.
- Appropriations funded by assigned revenues are carried over automatically to the next year only for internally assigned revenues, or, by the end of the contractual relation for the externally assigned ones.
- Fund source C₄ corresponds to budget appropriations funded by internally assigned revenues while C₄-IPA for appropriations funded by externally assigned revenues.

5.2 Revenue 2013

REVENUES			
A	European Union balancing contribution	+	7,478,368.00
B	Assigned revenues - Recovered expenses	+	3,796.10
C	Assigned revenue - IPA	+	95,000.00
Total REVENUE			7,577,164.10



5.3 Budgetary outturn account

GEND
V2

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2013

REVENUE	2013	2012
Balancing Commission subsidy	+	
Other subsidy from Commission (Phare, IPA,...)	7,478,368.00	7,741,800.00
Fee income	+	
Other income	95,000.00	
	0.00	
	3,796.10	
TOTAL REVENUE (a)	7,577,164.10	7,741,800.00
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	-	2,698,518.68
Appropriations carried over	-	60,243.19
<i>Title II: Administrative Expenses</i>		
Payments	-	804,695.08
Appropriations carried over	-	276,021.61
<i>Title III: Operating Expenditure</i>		
Payments	-	1,447,336.66
Appropriations carried over	-	2,111,106.30
TOTAL EXPENDITURE (b)	7,506,318.88	7,397,921.52
OUTTURN FOR THE FINANCIAL YEAR (a-b)	70,845.22	343,878.48
Cancellation of unused payment appropriations carried over from previous year	+	100,380.73
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	221,913.18
Exchange differences for the year (gain +/-loss -)	+/-	0.00
		-794.68
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	164,141.69	564,996.98
Balance year N-1	+/-	
Positive balance from year N-1 reimbursed in year N to the Commission	-	1,156,400.29
		-1,156,400.29
Result used for determining amounts in general accounting	164,141.69	564,996.98
Commission subsidy - agency registers accrued revenue and Commission accrued expense	7,314,226.31	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	164,141.69	
Not included in the budget outturn:		
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	23,665.70

5.4 Reconciliation economic outturn versus budgetary outturn N=2013

M6 - Reconciliation of the accrual based result with the budget result

Economic result (+ for surplus and - for deficit) of the consolidation reporting package including table M2		sign +/-	amount
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		+/-	-263,095.47
A	Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-308,004.27
B	Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	225,940.67
C	Amount from liaison account with Commission booked in the Economic Outturn Account	-	-7,371,015.26
D	Unpaid invoices at year end but booked in charges (class 6)	+	162.00
E	Depreciation of intangible and tangible assets (1)	+	124,711.73
F	Provisions (1)	+	-38,521.96
G	Value reductions (1)	+	0.00
H	Recovery Orders issued in 2013 in class 7 and not yet cashed	-	0.00
Ia	Pre-financing given in previous year and cleared in the year	+	200,302.60
Ib	Pre-financing received in previous year and cleared in the year	-	0.00
J	Payments made from carry over of payment appropriations	+	2,346,990.37
K	Other *)	+/-	-12,564.63
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)			
M	Asset acquisitions (less unpaid amounts)	-	-212,448.09
N	New pre-financing paid in the year 2013 and remaining open as at 31.12.2013	-	0.00
O	New pre-financing received in the year 2013 and remaining open as at 31.12.2013	+	0.00
P	Budgetary recovery orders issued before 2013 and cashed in the year	+	0.00
Q	Budgetary recovery orders issued in 2013 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	7,573,368.00
R	Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S	Payment appropriations carried over to 2014	-	-2,195,799.65
T	Cancellation of unused carried over payment appropriations from previous year	+	100,380.73
U	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00
V	Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
W	Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
X	Other **)	+/-	-6,925.00
total			163,481.77
Budgetary result (+ for surplus) (2)			171,225.95
Including amount of exchange rate differences (3)			-7,084.26
Delta not explained			-659.92

5.5 Current year appropriations C1

Fund Source : C1

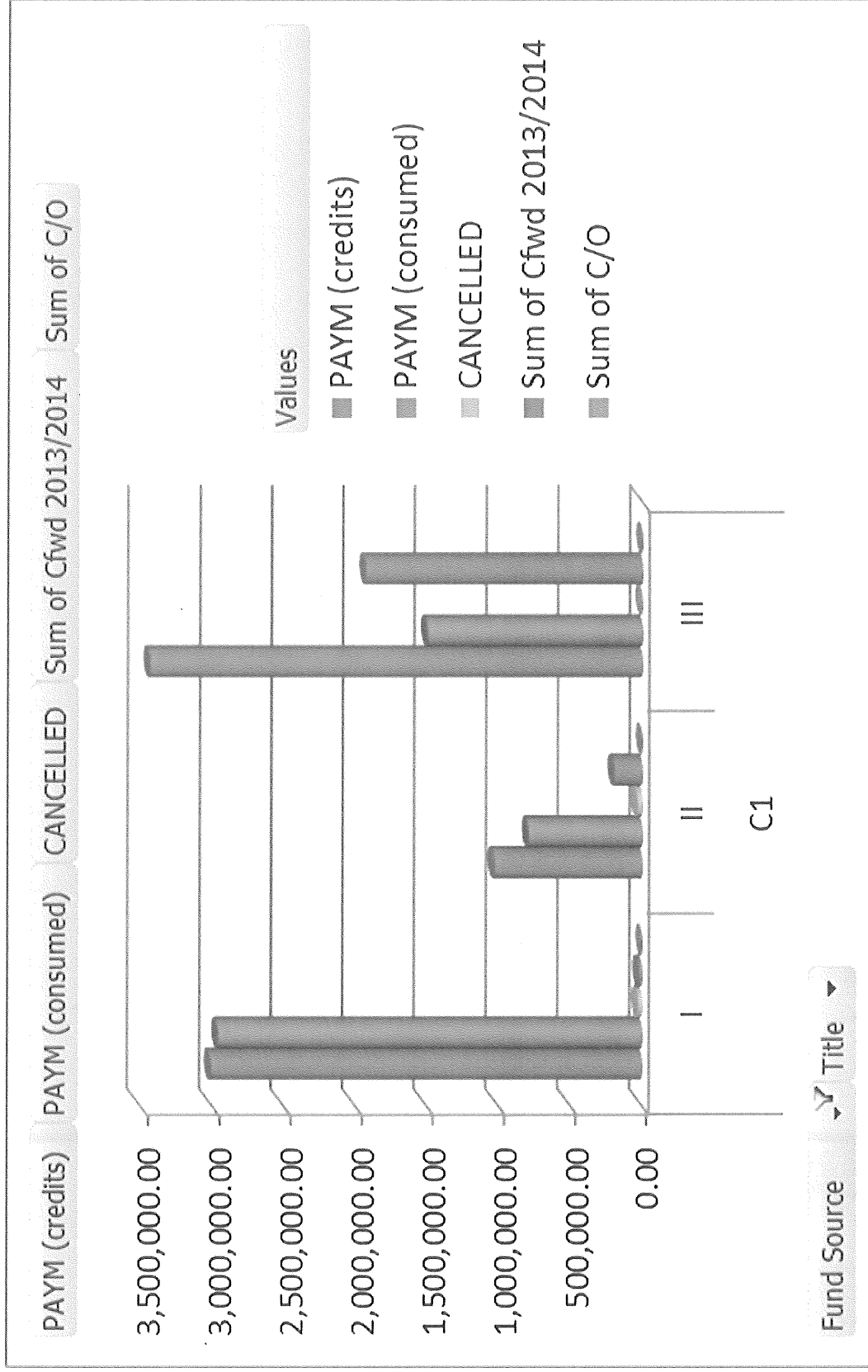
The information is presented firstly detailed, by each title and then, concentrated for all titles under C1.

Fund Source	Title	Official Budget Item	COM (credits)	COM (consumed)	COM %	PAYM (credits)	PAYM (consumed)	PAYM %	CFWD 2013->2014	CFWD %	CANCELLED	C/O	C/O %
C1	I	A-1100	1,537,000.00	1,534,684.40	99.85%	1,537,000.00	1,534,684.40	99.85%	0.00	0.00%	2,315.60	0.00	0.00%
		A-1101	168,800.00	168,756.46	99.97%	168,800.00	168,756.46	99.97%	0.00	0.00%	43.54	0.00	0.00%
		A-1102	210,000.00	208,357.11	99.22%	210,000.00	208,357.11	99.22%	0.00	0.00%	1,642.89	0.00	0.00%
		A-1103	10,000.00	8,180.80	81.81%	10,000.00	8,180.80	81.81%	0.00	0.00%	1,819.20	0.00	0.00%
		A-1113	356,000.00	355,917.12	99.98%	356,000.00	355,917.12	99.98%	0.00	0.00%	82.88	0.00	0.00%
		A-1130	105,650.00	105,464.77	99.82%	105,650.00	105,464.77	99.82%	0.00	0.00%	185.23	0.00	0.00%
		A-1141	48,150.00	48,108.34	99.91%	48,150.00	48,108.34	99.91%	0.00	0.00%	41.66	0.00	0.00%
		A-1150	48,000.00	43,823.88	91.30%	48,000.00	43,823.88	91.30%	0.00	0.00%	4,176.12	0.00	0.00%
		A-1176	178,850.00	177,573.76	99.29%	178,850.00	177,573.76	99.29%	0.00	0.00%	1,276.24	0.00	0.00%
		A-1181	23,000.00	18,859.00	82.00%	23,000.00	18,859.00	82.00%	0.00	0.00%	4,141.00	0.00	0.00%
		A-1182	30,500.00	29,645.50	97.20%	30,500.00	29,645.50	97.20%	0.00	0.00%	854.50	0.00	0.00%
		A-1183	1,850.00	1,810.69	97.88%	1,850.00	1,810.69	97.88%	0.00	0.00%	39.31	0.00	0.00%
		A-1184	18,700.00	17,966.25	96.08%	18,700.00	17,966.25	96.08%	0.00	0.00%	733.75	0.00	0.00%
		A-1210	10,370.00	5,340.30	51.50%	10,370.00	5,340.30	51.50%	0.00	0.00%	5,029.70	0.00	0.00%
		A-1220	3,000.00	2,682.76	89.43%	3,000.00	2,682.76	89.43%	0.00	0.00%	317.24	0.00	0.00%
		A-1230	3,630.00	3,610.04	99.45%	3,630.00	2,110.04	58.13%	1,500.00	41.32%	19.96	0.00	0.00%
		A-1300	45,000.00	43,644.32	96.99%	45,000.00	35,512.54	78.92%	8,131.78	18.07%	1,355.68	0.00	0.00%
		A-1410	18,000.00	16,238.69	90.21%	18,000.00	14,038.69	77.99%	2,200.00	12.22%	1,761.31	0.00	0.00%
		A-1423	12,000.00	11,408.00	95.07%	12,000.00	11,408.00	95.07%	0.00	0.00%	592.00	0.00	0.00%
		A-1500	63,500.00	63,500.00	100.00%	63,500.00	60,521.10	95.31%	2,978.90	4.69%	0.00	0.00	0.00%
		A-1601	30,050.00	30,050.00	100.00%	30,050.00	28,332.52	94.28%	1,717.48	5.72%	0.00	0.00	0.00%
		A-1602	74,950.00	72,800.00	97.13%	74,950.00	67,252.69	89.73%	5,547.31	7.40%	2,150.00	0.00	0.00%
		A-1701	13,000.00	11,918.61	91.68%	13,000.00	11,918.61	91.68%	0.00	0.00%	1,081.39	0.00	0.00%
		A-1702	2,000.00	2,000.00	100.00%	2,000.00	2,000.00	100.00%	0.00	0.00%	0.00	0.00	0.00%
C1 Total	I Total		3,012,000.00	2,982,340.80	99.02%	3,012,000.00	2,960,265.33	98.28%	22,075.47	0.73%	29,659.20	0.00	0.00%
			3,012,000.00	2,982,340.80	99.02%	3,012,000.00	2,960,265.33	98.28%	22,075.47	0.73%	29,659.20	0.00	0.00%

Fund Source	Title	Official Budget Item	COM (credits)	COM (consumed)	COM %	PAYM (credits)	PAYM (consumed)	PAYM %	CFWD 2013->2014	CFWD %	CANCELLED	C/O	C/O %
C1	II												
		A-2000	361,500.00	361,228.47	99.92%	361,500.00	361,228.47	99.92%	0.00	0.00%	271.53	0.00	0.00%
		A-2010	1,809.00	1,808.39	99.97%	1,809.00	1,808.39	99.97%	0.00	0.00%	0.61	0.00	0.00%
		A-2020	37,450.00	37,449.99	100.00%	37,450.00	37,449.99	100.00%	0.00	0.00%	0.01	0.00	0.00%
		A-2030	31,470.00	31,468.64	100.00%	31,470.00	30,056.42	95.51%	1,412.22	4.49%	1.36	0.00	0.00%
		A-2040	35,670.00	28,784.17	80.70%	35,670.00	11,904.73	33.37%	16,879.44	47.32%	6,885.83	0.00	0.00%
		A-2050	37,000.00	31,804.21	85.96%	37,000.00	29,217.31	78.97%	2,586.90	6.99%	5,195.79	0.00	0.00%
		A-2100	66,300.00	66,296.24	99.99%	66,300.00	15,293.96	23.07%	51,002.28	76.93%	3.76	0.00	0.00%
		A-2110	27,900.00	27,866.24	99.88%	27,900.00	20,846.24	74.72%	7,020.00	25.16%	33.76	0.00	0.00%
		A-2120	10,000.00	8,650.00	86.50%	10,000.00	43,583.79	96.85%	8,650.00	86.50%	1,350.00	0.00	0.00%
		A-2130	45,000.00	43,583.79	96.85%	45,000.00	10,381.74	75.78%	0.00	0.00%	1,416.21	0.00	0.00%
		A-2140	13,700.00	11,365.46	82.96%	13,700.00	993.72	7.18%	993.72	7.18%	2,334.54	0.00	0.00%
		A-2150	5,000.00	1,828.81	36.58%	5,000.00	1,828.81	36.58%	0.00	0.00%	3,171.19	0.00	0.00%
		A-2210	66,901.00	66,900.42	100.00%	66,901.00	66,900.42	100.00%	85.41	1.61%	0.58	0.00	0.00%
		A-2221	5,300.00	5,297.89	99.96%	5,300.00	5,212.48	98.35%	0.00	0.00%	2.11	0.00	0.00%
		A-2251	22,700.00	22,569.48	99.43%	22,700.00	22,569.48	99.43%	0.00	0.00%	130.52	0.00	0.00%
		A-2300	5,000.00	4,999.90	100.00%	5,000.00	4,999.90	100.00%	0.00	0.00%	0.10	0.00	0.00%
		A-2320	700.00	700.00	100.00%	700.00	510.51	72.93%	189.49	27.07%	0.00	0.00	0.00%
		A-2321	300.00	0.00	0.00%	300.00	0.00	0.00%	0.00	0.00%	300.00	0.00	0.00%
		A-2330	2,000.00	2,000.00	100.00%	2,000.00	990.00	49.50%	1,010.00	50.50%	0.00	0.00	0.00%
		A-2340	14,100.00	14,100.00	100.00%	14,100.00	14,100.00	100.00%	0.00	0.00%	0.00	0.00	0.00%
		A-2352	500.00	480.96	96.19%	500.00	480.96	96.19%	0.00	0.00%	19.04	0.00	0.00%
		A-2354	2,500.00	2,500.00	100.00%	2,500.00	2,247.46	89.90%	252.54	10.10%	0.00	0.00	0.00%
		A-2359	4,000.00	3,573.01	89.33%	4,000.00	3,573.01	89.33%	0.00	0.00%	426.99	0.00	0.00%
		A-2500	780.00	779.94	99.99%	780.00	631.27	80.93%	148.67	19.06%	0.06	0.00	0.00%
		A-2510	66,200.00	66,177.39	99.97%	66,200.00	66,177.39	99.97%	0.00	0.00%	22.61	0.00	0.00%
		A-2511	26,020.00	25,960.00	99.77%	26,020.00	25,960.00	99.77%	0.00	0.00%	60.00	0.00	0.00%
		A-2520	70,000.00	69,918.54	99.88%	70,000.00	64,539.25	92.20%	5,379.29	7.68%	81.46	0.00	0.00%
		A-2600	20,000.00	15,526.21	77.63%	20,000.00	15,526.21	77.63%	0.00	0.00%	4,473.79	0.00	0.00%
		A-2700	20,000.00	20,000.00	100.00%	20,000.00	16,812.31	84.06%	3,187.69	15.94%	0.00	0.00	0.00%
		A-2710	10,000.00	19,950.00	99.75%	10,000.00	19,950.00	99.75%	0.00	0.00%	10,000.00	0.00	0.00%
		A-2800	20,000.00	993,568.15	96.48%	20,000.00	793,830.08	77.09%	19,950.00	99.75%	50.00	0.00	0.00%
		II Total	1,029,800.00	993,568.15	96.48%	1,029,800.00	793,830.08	77.09%	199,738.07	19.40%	36,231.85	0.00	0.00%
C1 Total			1,029,800.00	993,568.15	96.48%	1,029,800.00	793,830.08	77.09%	199,738.07	19.40%	36,231.85	0.00	0.00%

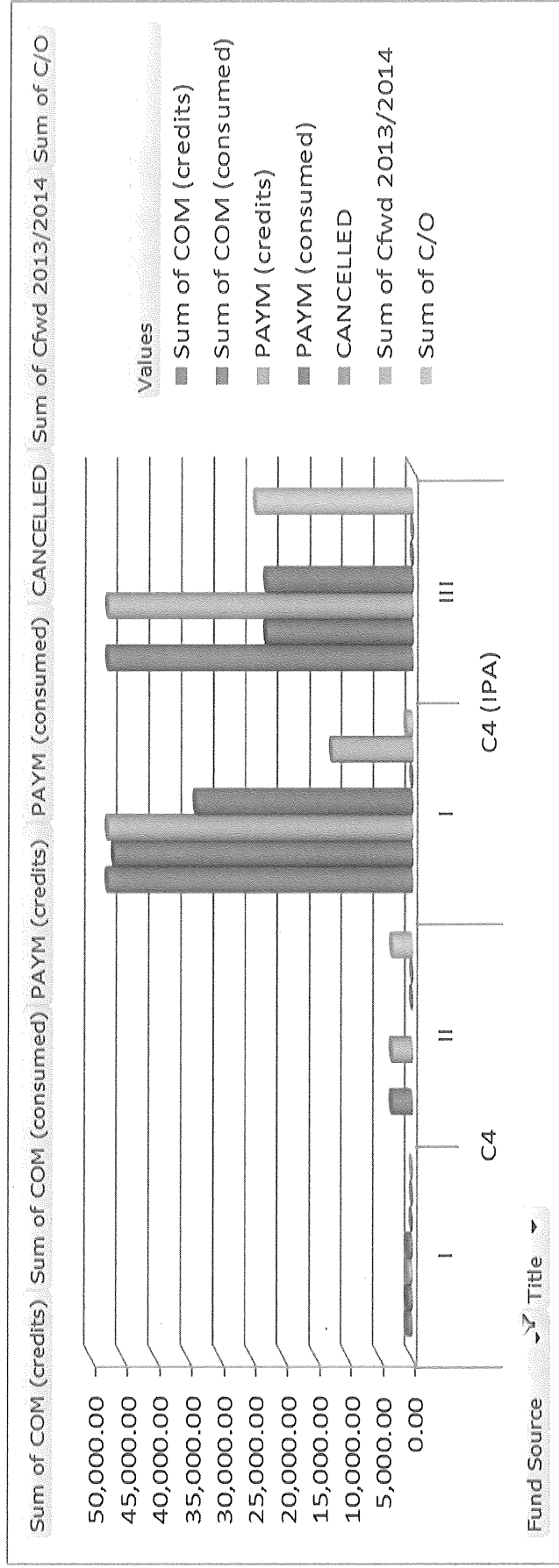
Fund Source	Title	Official Budget Item	COM (credits)	COM (consumed)	COM %	PAYM (credits)	PAYM (consumed)	PAYM %	CFWD 2013-2014	CFWD %	CANCELLED	C/O	C/O %
C1	III	B3-001	180,000.00	180,000.00	100.00%	180,000.00	63,669.50	35.37%	116,330.50	64.63%	0.00	0.00	0.00%
		B3-111	114,350.00	114,061.43	99.75%	114,350.00	95,570.55	83.58%	18,490.88	16.17%	288.57	0.00	0.00%
		B3-211	655,000.00	654,977.92	100.00%	655,000.00	108,417.75	16.55%	546,560.17	83.44%	22.08	0.00	0.00%
		B3-212	711,000.00	708,256.37	99.61%	711,000.00	404,374.43	56.87%	303,881.94	42.74%	2,743.63	0.00	0.00%
		B3-213	20,000.00	20,000.00	100.00%	20,000.00	0.00%	0.00%	20,000.00	100.00%	0.00	0.00	0.00%
		B3-311	185,000.00	184,999.98	100.00%	185,000.00	96,455.71	52.14%	88,544.27	47.86%	0.02	0.00	0.00%
		B3-312	288,000.00	287,804.91	99.93%	288,000.00	115,213.70	40.00%	172,591.21	59.93%	195.09	0.00	0.00%
		B3-313	83,000.00	82,999.28	100.00%	83,000.00	69,786.28	84.08%	13,213.00	15.92%	0.72	0.00	0.00%
		B3-411	347,000.00	345,315.07	99.51%	347,000.00	149,669.25	43.13%	195,645.82	56.38%	1,684.93	0.00	0.00%
		B3-412	301,900.50	301,900.28	100.00%	301,900.50	226,133.67	74.90%	75,766.61	25.10%	0.22	0.00	0.00%
		B3-413	136,000.00	136,000.00	100.00%	136,000.00	30,993.72	22.79%	105,006.28	77.21%	0.00	0.00	0.00%
		B3-414	22,000.00	22,000.00	100.00%	22,000.00	0.00%	0.00%	22,000.00	100.00%	0.00	0.00	0.00%
		B3-511	352,667.50	352,667.19	100.00%	352,667.50	129,518.57	36.73%	223,148.62	63.27%	0.31	0.00	0.00%
		B3-521	40,650.00	40,631.40	99.95%	40,650.00	9,169.16	22.56%	31,462.24	77.40%	18.60	0.00	0.00%
		III Total	3,436,568.00	3,431,613.83	99.86%	3,436,568.00	1,498,972.29	43.62%	1,932,641.54	56.24%	4,954.17	0.00	0.00%
C1 Total	3,436,568.00	3,431,613.83	99.86%	3,436,568.00	1,498,972.29	43.62%	1,932,641.54	56.24%	4,954.17	0.00	0.00%		

Fund Source	Title	COM (credits)	COM (consumed)	COM %	PAYM (credits)	PAYM (consumed)	PAYM %	CFWD 2013->2014	CFWD %	CANCELLED	C/O	C/O %
C1	I	3,012,000.00	2,982,340.80	99.02%	3,012,000.00	2,960,265.33	98.28%	22,075.47	0.73%	29,659.20	0.00	0.00%
	II	1,029,800.00	993,568.15	96.48%	1,029,800.00	793,830.08	77.09%	199,738.07	19.40%	36,231.85	0.00	0.00%
	III	3,436,568.00	3,431,613.83	99.86%	3,436,568.00	1,498,972.29	43.62%	1,932,641.54	56.24%	4,954.17	0.00	0.00%
C1 Total		7,478,368.00	7,407,522.78	99.05%	7,478,368.00	5,253,067.70	70.24%	2,154,455.08	28.81%	70,845.22	0.00	0.00%



5.6 Fund source C4, appropriations funded by assigned revenue

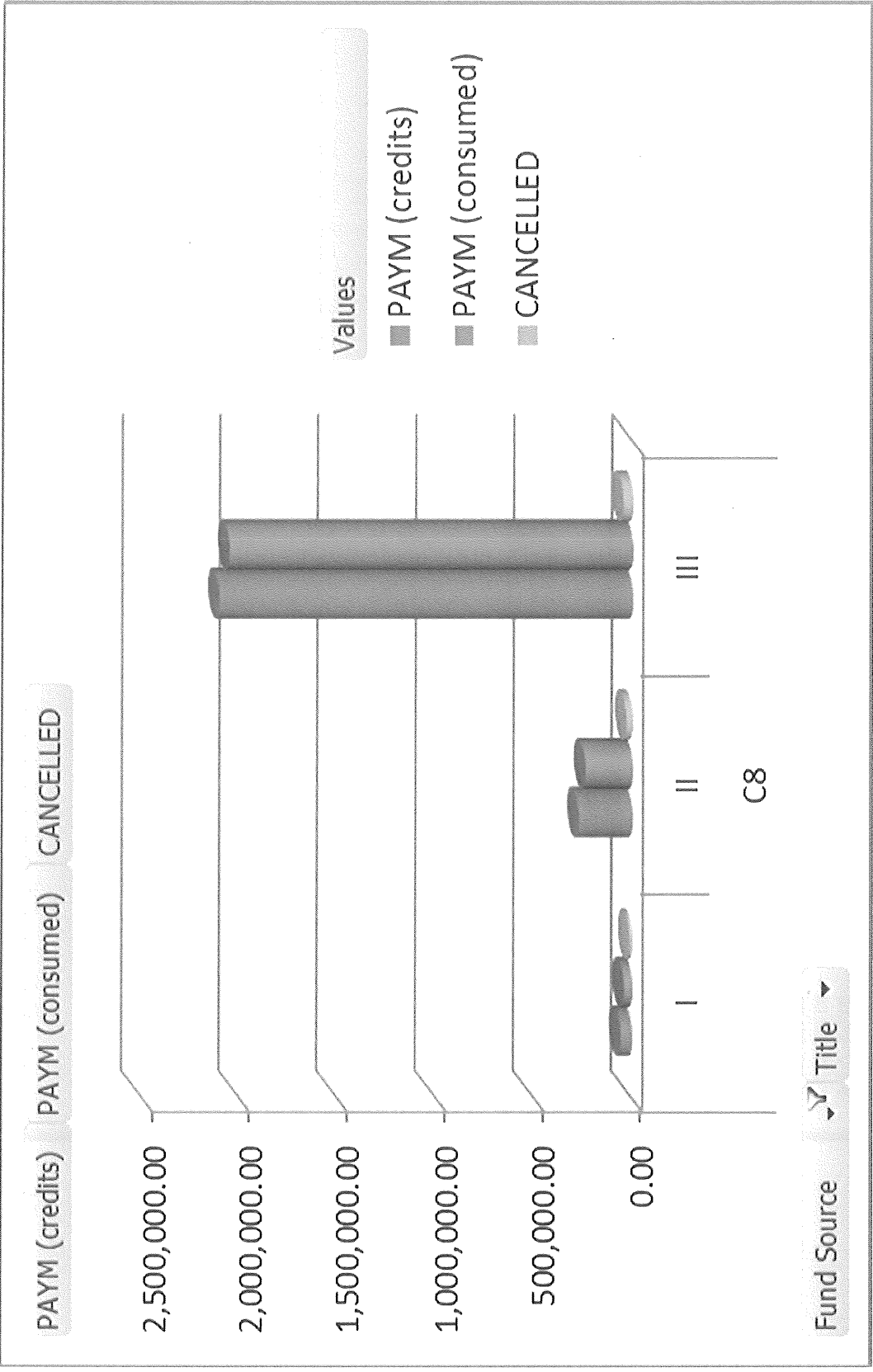
Fund Source	Title	Official Budget Item	Sum of COM (credits)	Sum of COM (consumed)	PAYM (credits)	PAYM (consumed)	CANCELLED	Sum of Cfwd 2013/2014	Sum of C/O
☐ C4	☐ I	A-1184	662.58	662.58	662.58	662.58	0.00	0.00	0.00
	I Total		662.58	662.58	662.58	662.58	0.00	0.00	0.00
	☐ II	A-2140	3,133.52	3,133.52	3,133.52	3,133.52	0.00	0.00	3,133.52
	II Total		3,133.52	3,133.52	3,133.52	3,133.52	0.00	0.00	3,133.52
C4 Total			3,796.10	662.58	3,796.10	662.58	0.00	0.00	3,133.52
☐ C4 (IPA)	☐ I	A-1114	46,550.00	46,550.00	46,550.00	33,877.20	0.00	12,672.80	0.00
	A-1603		950.00	950.00	950.00	0.00	0.00	0.00	950.00
	I Total		47,500.00	46,550.00	47,500.00	33,877.20	0.00	12,672.80	950.00
	☐ III	B3-602	47,500.00	22,911.75	47,500.00	22,911.75	0.00	0.00	24,588.25
	III Total		47,500.00	22,911.75	47,500.00	22,911.75	0.00	0.00	24,588.25
C4 (IPA) Total			95,000.00	69,461.75	95,000.00	56,788.95	0.00	12,672.80	25,538.25
Grand Total			98,796.10	70,124.33	98,796.10	57,451.53	0.00	12,672.80	28,671.77



5-7 Automatic carried over of payment appropriations from last year

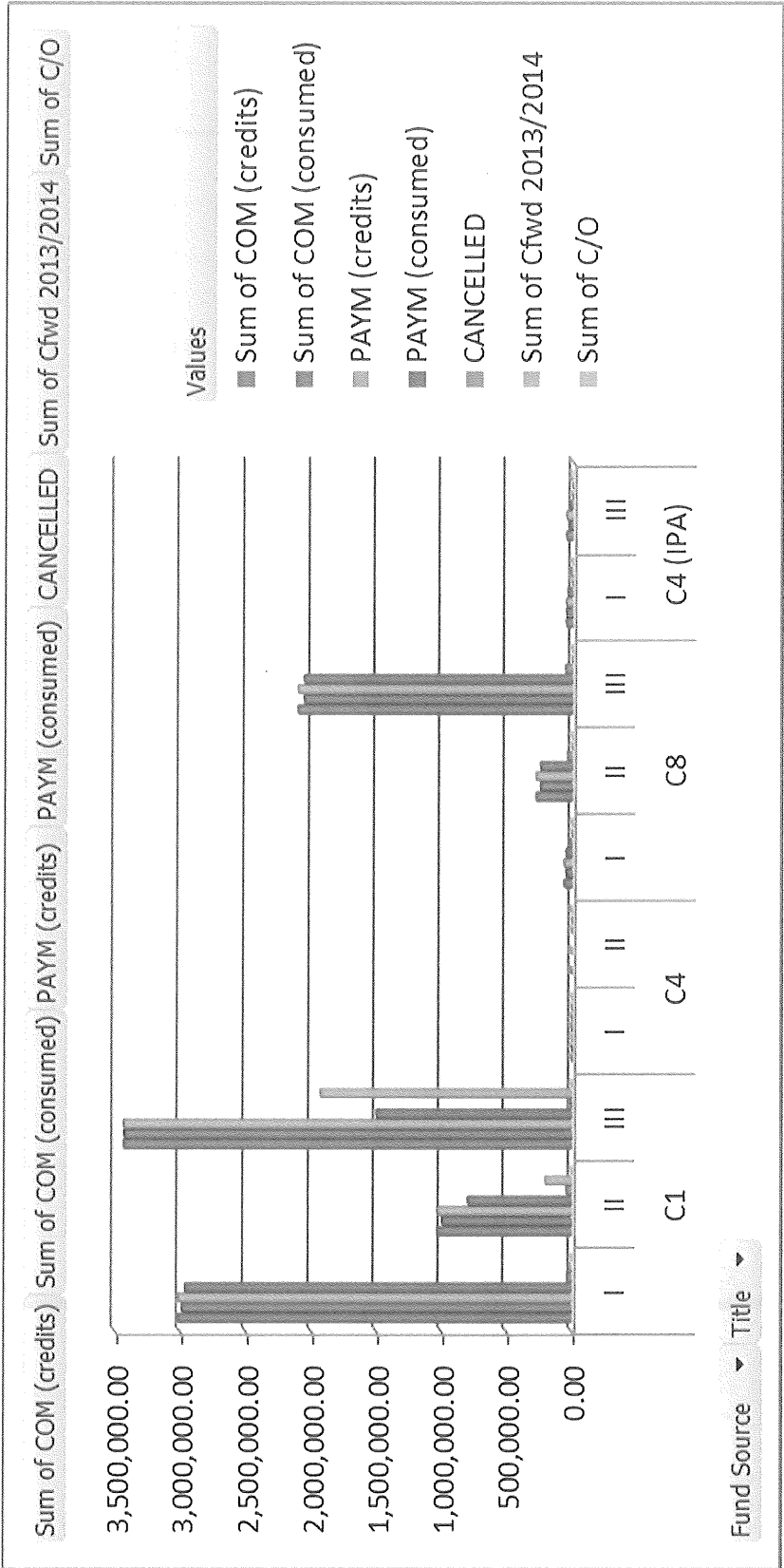
Fund Source : C8

Fund Source	Title	Official Budget Item	COM (credits)	COM (consumed)	COM %	PAYM (credits)	PAYM (consumed)	PAYM %	CFWD 2013->2014	CFWD %	CANCELLED	C/O	C/O %
C8	I	A-1176	12,874.63	12,874.63	100.00%	12,874.63	12,874.63	100.00%	0.00	0.00%	0.00	0.00	0.00%
		A-1300	3,150.00	1,538.71	48.85%	3,150.00	1,538.71	48.85%	0.00	0.00%	1,611.29	0.00	0.00%
		A-1410	6,909.79	4,458.48	64.52%	6,909.79	4,458.48	64.52%	0.00	0.00%	2,451.31	0.00	0.00%
		A-1500	7,781.20	4,962.50	63.78%	7,781.20	4,962.50	63.78%	0.00	0.00%	2,818.70	0.00	0.00%
		A-1601	5,514.56	2,296.06	41.64%	5,514.56	2,296.06	41.64%	0.00	0.00%	3,218.50	0.00	0.00%
		A-1602	20,218.01	14,528.19	71.86%	20,218.01	14,528.19	71.86%	0.00	0.00%	5,689.82	0.00	0.00%
		A-1701	3,795.00	3,795.00	100.00%	3,795.00	3,795.00	100.00%	0.00	0.00%	0.00	0.00	0.00%
		I Total	60,243.19	44,453.57	73.79%	60,243.19	44,453.57	73.79%	0.00	0.00%	15,789.62	0.00	0.00%
	II	A-2020	3,662.82	2,889.50	73.43%	3,662.82	2,889.50	73.43%	0.00	0.00%	973.32	0.00	0.00%
		A-2030	770.80	660.79	85.73%	770.80	660.79	85.73%	0.00	0.00%	110.01	0.00	0.00%
		A-2040	3,853.39	625.29	16.23%	3,853.39	625.29	16.23%	0.00	0.00%	3,228.10	0.00	0.00%
		A-2050	1,253.14	1,205.45	96.19%	1,253.14	1,205.45	96.19%	0.00	0.00%	47.69	0.00	0.00%
		A-2100	69,895.42	69,895.42	100.00%	69,895.42	69,895.42	100.00%	0.00	0.00%	0.00	0.00	0.00%
		A-2110	44,975.00	44,975.00	100.00%	44,975.00	44,975.00	100.00%	0.00	0.00%	0.00	0.00	0.00%
		A-2120	257.26	0.00	0.00%	257.26	0.00	0.00%	0.00	0.00%	257.26	0.00	0.00%
		A-2210	64,250.40	64,250.40	100.00%	64,250.40	64,250.40	100.00%	0.00	0.00%	0.00	0.00	0.00%
		A-2221	1,614.91	906.67	56.14%	1,614.91	906.67	56.14%	0.00	0.00%	708.24	0.00	0.00%
		A-2251	22,278.75	22,278.75	100.00%	22,278.75	22,278.75	100.00%	0.00	0.00%	0.00	0.00	0.00%
		A-2320	652.92	147.92	22.66%	652.92	147.92	22.66%	0.00	0.00%	505.00	0.00	0.00%
		A-2321	1,631.78	1,631.78	100.00%	1,631.78	1,631.78	100.00%	0.00	0.00%	0.00	0.00	0.00%
		A-2330	24,550.00	22,335.00	90.98%	24,550.00	22,335.00	90.98%	0.00	0.00%	2,215.00	0.00	0.00%
		A-2353	4,068.42	4,068.42	100.00%	4,068.42	4,068.42	100.00%	0.00	0.00%	0.00	0.00	0.00%
		A-2359	963.00	0.00	0.00%	963.00	0.00	0.00%	0.00	0.00%	963.00	0.00	0.00%
		A-2400	364.07	196.70	54.03%	364.07	196.70	54.03%	0.00	0.00%	167.37	0.00	0.00%
		A-2410	1,343.40	991.57	73.81%	1,343.40	991.57	73.81%	0.00	0.00%	351.83	0.00	0.00%
		A-2420	1,169.26	0.00	0.00%	1,169.26	0.00	0.00%	0.00	0.00%	1,169.26	0.00	0.00%
		A-2600	21,970.44	4,908.00	22.34%	21,970.44	4,908.00	22.34%	0.00	0.00%	17,062.44	0.00	0.00%
		A-2700	6,496.43	518.28	7.98%	6,496.43	518.28	7.98%	0.00	0.00%	5,978.15	0.00	0.00%
		II Total	276,021.61	242,284.94	87.78%	276,021.61	242,284.94	87.78%	0.00	0.00%	33,736.67	0.00	0.00%
C8	III	S3-001	142,440.50	126,098.75	88.53%	142,440.50	126,098.75	88.53%	0.00	0.00%	16,341.75	0.00	0.00%
		S3-211	492,520.07	491,905.65	99.88%	492,520.07	491,905.65	99.88%	0.00	0.00%	614.42	0.00	0.00%
		S3-212	50,265.81	49,125.62	97.73%	50,265.81	49,125.62	97.73%	0.00	0.00%	1,140.19	0.00	0.00%
		S3-213	24,975.00	24,975.00	100.00%	24,975.00	24,975.00	100.00%	0.00	0.00%	0.00	0.00	0.00%
		S3-311	227,238.69	219,486.91	96.59%	227,238.69	219,486.91	96.59%	0.00	0.00%	7,751.78	0.00	0.00%
		S3-321	420,012.59	419,524.63	99.88%	420,012.59	419,524.63	99.88%	0.00	0.00%	487.96	0.00	0.00%
		S3-411	145,981.93	144,984.76	99.32%	145,981.93	144,984.76	99.32%	0.00	0.00%	997.17	0.00	0.00%
		S3-412	92,231.71	91,081.70	98.75%	92,231.71	91,081.70	98.75%	0.00	0.00%	1,150.01	0.00	0.00%
		S3-413	205,840.51	204,940.00	99.51%	204,940.00	204,940.00	99.51%	0.00	0.00%	1,000.51	0.00	0.00%
		S3-511	226,026.19	219,780.86	97.24%	226,026.19	219,780.86	97.24%	0.00	0.00%	6,245.33	0.00	0.00%
		S3-521	83,573.30	68,447.98	81.90%	83,573.30	68,447.98	81.90%	0.00	0.00%	15,125.32	0.00	0.00%
		III Total	2,111,106.30	2,060,251.86	97.59%	2,111,106.30	2,060,251.86	97.59%	0.00	0.00%	50,854.44	0.00	0.00%
C8 Total			2,447,371.10	2,346,990.37	95.90%	2,447,371.10	2,346,990.37	95.90%	0.00	0.00%	100,380.73	0.00	0.00%



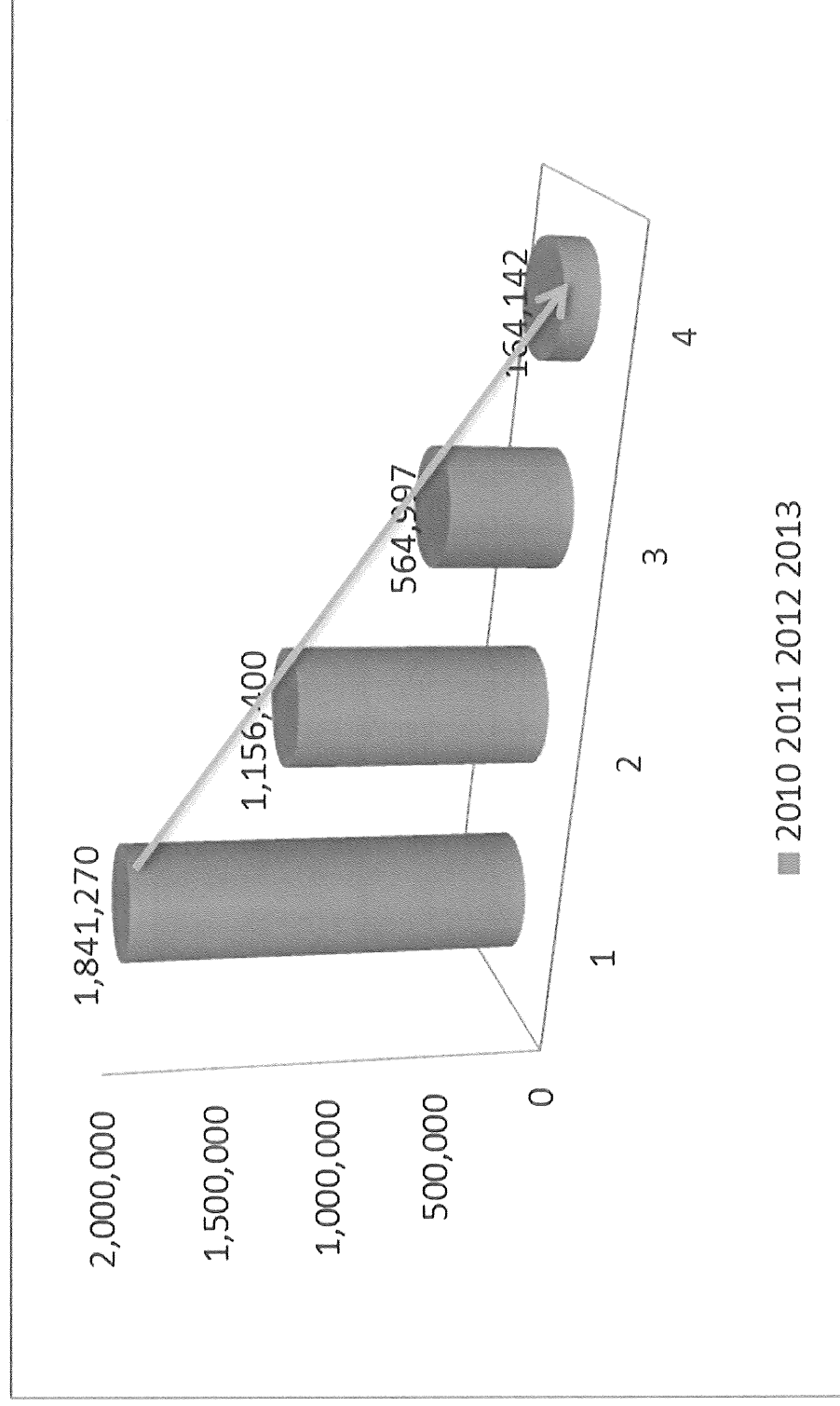
5.8 Authorised appropriations of the year, all fund sources C1, C4, C8

Fund Sou	Title	Data		Sum of COM (credits)	Sum of COM (consumed)	PAYM (credits)	PAYM (consumed)	CANCELLED	Sum of Cifwd 2013/2014	Sum of C/O
		☒	☒							
C1	I			3,012,000.00	2,982,340.80	3,012,000.00	2,980,265.33	29,659.20	22,075.47	0.00
	II			1,029,800.00	993,568.15	1,029,800.00	793,830.08	36,231.85	199,738.07	0.00
	III			3,436,568.00	3,431,613.83	3,436,568.00	1,498,972.29	4,954.17	1,932,641.54	0.00
C1 Total				7,478,368.00	7,407,522.78	7,478,368.00	5,253,067.70	70,845.22	2,154,455.08	0.00
C4	I			662.58	662.58	662.58	662.58	0.00	0.00	0.00
	II			3,133.52		3,133.52		0.00	0.00	3,133.52
C4 Total				3,796.10	662.58	3,796.10	662.58	0.00	0.00	3,133.52
C8	I			60,243.19	44,453.57	60,243.19	44,453.57	15,789.62	0.00	0.00
	II			276,021.61	242,284.94	276,021.61	242,284.94	33,736.67	0.00	0.00
	III			2,111,106.30	2,060,251.86	2,111,106.30	2,060,251.86	50,854.44	0.00	0.00
C8 Total				2,447,371.10	2,346,990.37	2,447,371.10	2,346,990.37	100,380.73	0.00	0.00
C4 (IPA)	I			47,500.00	46,550.00	47,500.00	33,877.20	0.00	12,672.80	950.00
	III			47,500.00	22,911.75	47,500.00	22,911.75	0.00	0.00	24,588.25
C4 (IPA) Total				95,000.00	69,461.75	95,000.00	56,788.95	0.00	12,672.80	25,538.25
Grand Total				10,024,535.20	9,824,637.48	10,024,535.20	7,657,509.60	171,225.95	2,167,127.88	28,671.77



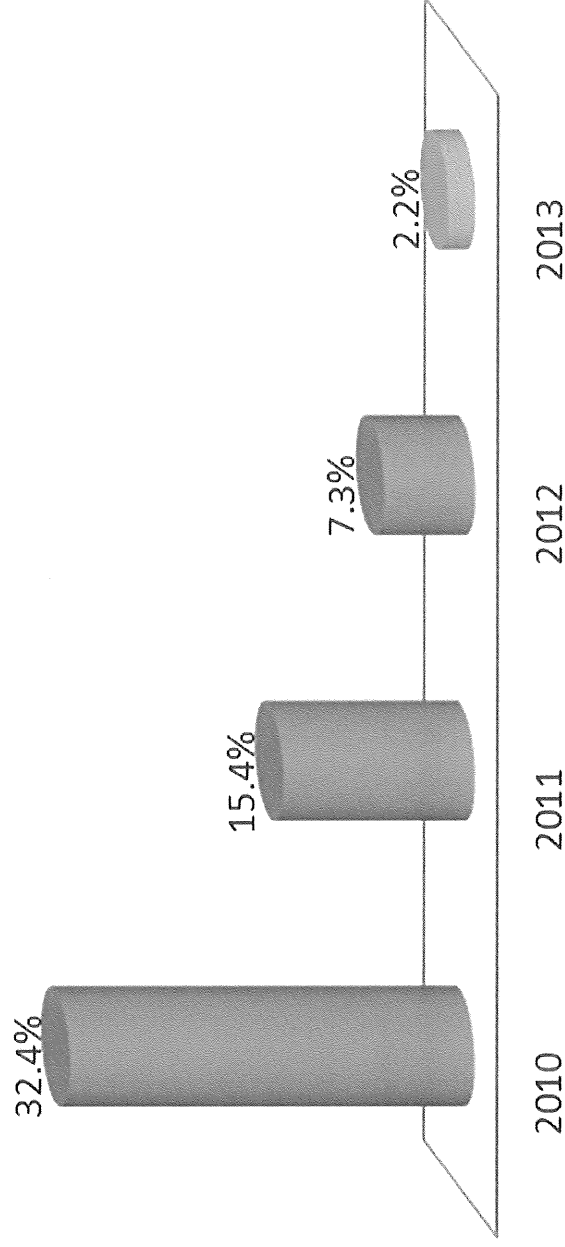
5.9 Budgetary outturn evolution 2010 - 2013

One of the most powerful performance indicators related to budget execution is the balance of the budgetary outturn for the financial year adjusted with the execution of carried overs of previous year; the lower the better.



Budgetary outturn evolution

■ 2010 ■ 2011 ■ 2012 ■ 2013



The evolution of this indicator shows an important improvement from year to year which confirms the evolution of the staff performance in implementing the budget.

6 Outstanding recovery orders at the end of the year

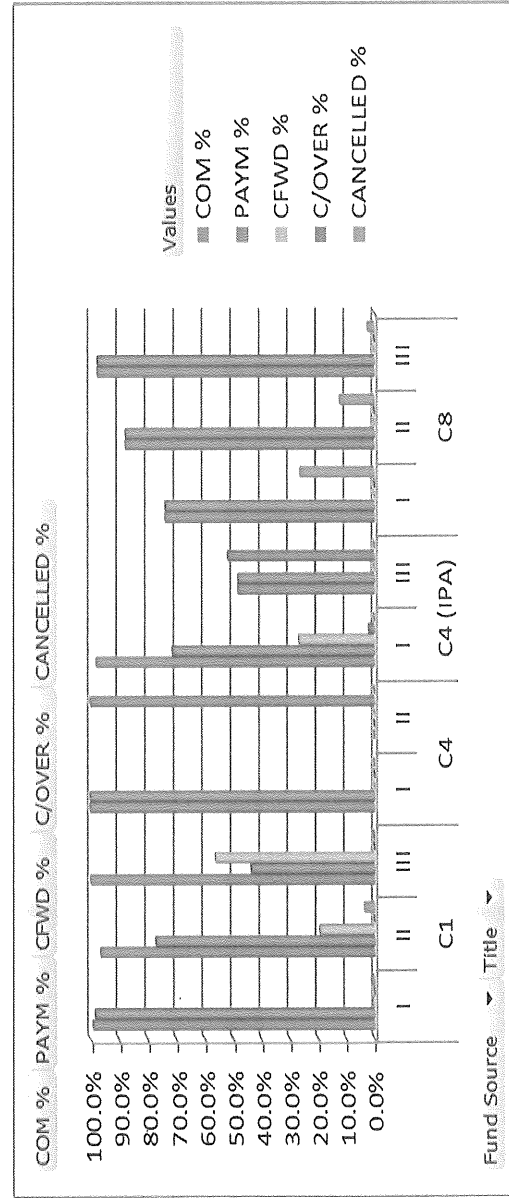
At the end of the year there was one outstanding recovery order. The amount is a debt related to a former staff member and the procedure of recovery is underway.

- Recovery order EIG. 49/ 4440130005/ 15.04.2013
- Due date: 01.05.2013
- Amount due: 2.029,62 EUR
- Interests computed at 31.12.2013: 115 EUR
- Status: uncashed

7 Report on budgetary and financial management

7.1 Rates of implementation of appropriations

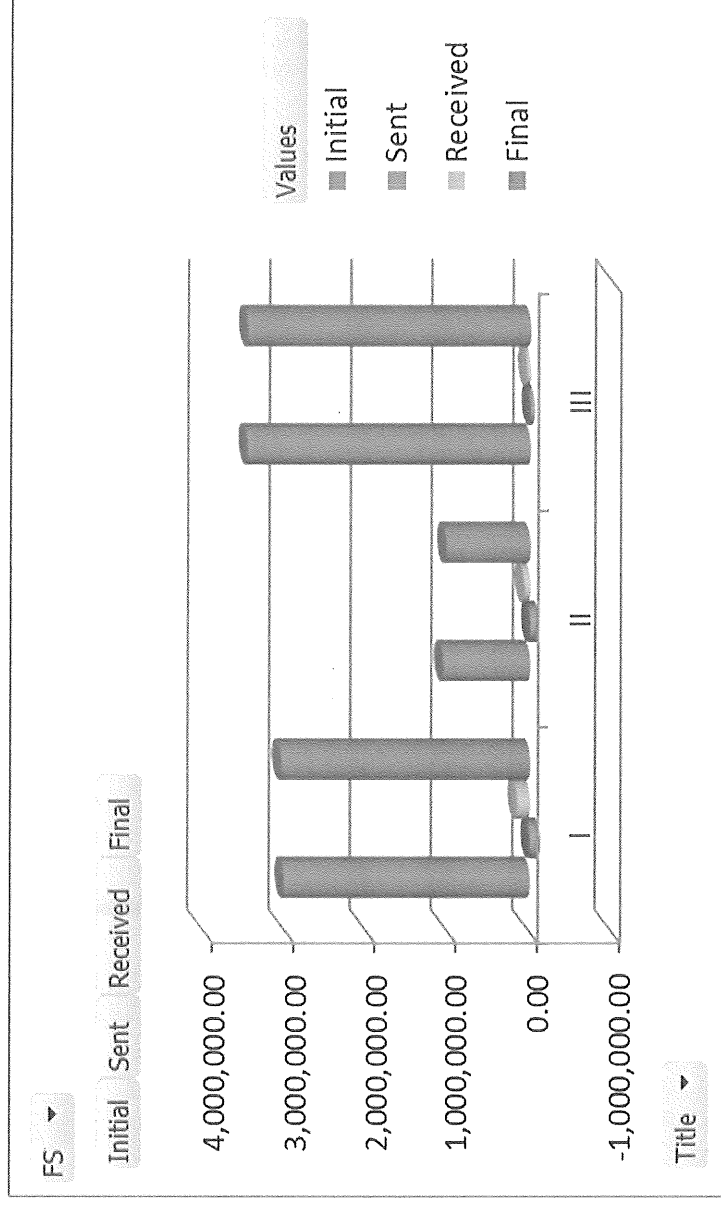
Fund Source		Data					
	Title	COM %	PAYM %	CFWD %	C/OVER %	CANCELLED %	
C1	I	99.0%	98.3%	0.7%	0.0%	1.0%	
	II	96.5%	77.1%	19.4%	0.0%	3.5%	
	III	99.9%	43.6%	56.2%	0.0%	0.1%	
C1 Total		99.1%	70.2%	28.8%	0.0%	0.9%	
C4	I	100.0%	100.0%	0.0%	0.0%	0.0%	
	II	0.0%	0.0%	0.0%	100.0%	0.0%	
C4 Total		17.5%	17.5%	0.0%	82.5%	0.0%	
C4 (IPA)	I	98.0%	71.3%	26.7%	2.0%	0.0%	
	III	48.2%	48.2%	0.0%	51.8%	0.0%	
C4 (IPA) Total		73.1%	59.8%	13.3%	26.9%	0.0%	
C8	I	73.8%	73.8%	0.0%	0.0%	26.2%	
	II	87.8%	87.8%	0.0%	0.0%	12.2%	
	III	97.6%	97.6%	0.0%	0.0%	2.4%	
C8 Total		95.9%	95.9%	0.0%	0.0%	4.1%	
Grand Total		98.0%	76.4%	21.6%	0.3%	1.7%	

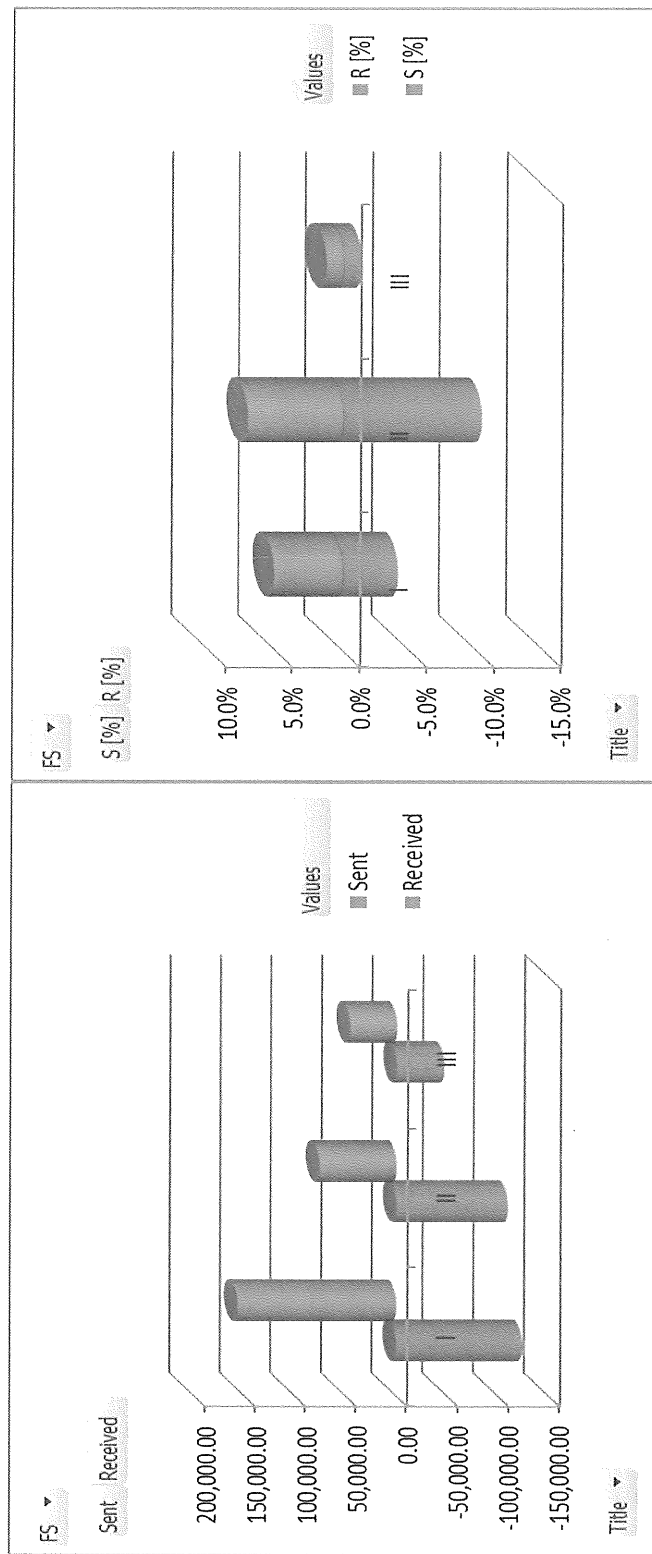


7.2 Summary of transfers among budget items

7.2.1 Summary of the transfers, all titles

Items	Initial	Sent	S [%]	Received	R [%]	Final
I	3,026,500.00	-123,730.00	-4.1%	156,730.00	5.2%	3,059,500.00
II	1,062,800.00	-109,301.00	-10.3%	76,301.00	7.2%	1,029,800.00
III	3,484,068.00	-46,550.50	-1.3%	46,550.50	1.3%	3,484,068.00
Grand Total	7,573,368.00	-279,581.50	-3.7%	279,581.50	3.7%	7,573,368.00





7.2.2 Transfers concerning title I budget lines

Items		Initial	Sent	S [%]	Received	R [%]	Final
		3,026,500.00	-123,730.00	-4.1%	156,730.00	5.2%	3,059,500.00
EIGE-B2013-A01100-C1-EIGE //	BASIC SALARIES	1,510,000.00		0.0%	27,000.00	1.8%	1,537,000.00
EIGE-B2013-A01101-C1-EIGE //	FAMILY ALLOWANCES	184,000.00	-22,100.00	-12.0%	6,900.00	3.8%	168,800.00
EIGE-B2013-A01102-C1-EIGE //	EXPATRIATION AND FOR	190,000.00		0.0%	20,000.00	10.5%	210,000.00
EIGE-B2013-A01103-C1-EIGE //	MANAGERIAL ALLOWANCE	10,000.00		0.0%		0.0%	10,000.00
EIGE-B2013-A01113-C1-EIGE //	CONTRACT AGENTS	316,000.00		0.0%	40,000.00	12.7%	356,000.00
EIGE-B2013-A01114-C4-EIGE //	IPA ADMINISTRATIVE/S	41,800.00		0.0%	4,750.00	11.4%	46,550.00
EIGE-B2013-A01130-C1-EIGE //	EMPLOYER'S SOCIAL SE	146,000.00	-41,000.00	-28.1%	650.00	0.4%	105,650.00
EIGE-B2013-A01141-C1-EIGE //	TRAVEL EXPENSES FOR	40,000.00		0.0%	8,150.00	20.4%	48,150.00
EIGE-B2013-A01150-C1-EIGE //	TRAINEES	50,000.00	-2,000.00	-4.0%		0.0%	48,000.00
EIGE-B2013-A01176-C1-EIGE //	SNES	200,000.00	-21,150.00	-10.6%		0.0%	178,850.00
EIGE-B2013-A01181-C1-EIGE //	DAILY ALLOWANCES	7,000.00		0.0%	16,000.00	228.6%	23,000.00
EIGE-B2013-A01182-C1-EIGE //	REMOVAL COST REIMBUR	50,000.00	-19,500.00	-39.0%		0.0%	30,500.00
EIGE-B2013-A01183-C1-EIGE //	TRAVEL IN EXPENSES	3,000.00	-1,150.00	-38.3%		0.0%	1,850.00
EIGE-B2013-A01184-C1-EIGE //	INSTALLATION ALLOWAN	13,000.00	-6,400.00	-49.2%	12,100.00	93.1%	18,700.00
EIGE-B2013-A01210-C1-EIGE //	INTERVIEW EXPENSES	14,000.00	-3,630.00	-25.9%		0.0%	10,370.00
EIGE-B2013-A01220-C1-EIGE //	EXTERNAL SELECTION C	3,000.00		0.0%		0.0%	3,000.00
EIGE-B2013-A01230-C1-EIGE //	MISCELLANEOUS EXPEND	2,000.00		0.0%	1,630.00	81.5%	3,630.00
EIGE-B2013-A01300-C1-EIGE //	MISSIONS EXPENSE DU	45,000.00		0.0%		0.0%	45,000.00
EIGE-B2013-A01410-C1-EIGE //	MEDICAL SERVICE	18,000.00		0.0%		0.0%	18,000.00
EIGE-B2013-A01423-C1-EIGE //	OTHER SOCIAL WELFARE	12,000.00		0.0%		0.0%	12,000.00
EIGE-B2013-A01500-C1-EIGE //	TRAINING	60,000.00		0.0%	3,500.00	5.8%	63,500.00
EIGE-B2013-A01601-C1-EIGE //	ADMIN.ASSISTANCE FRO	27,000.00		0.0%	3,050.00	11.3%	30,050.00
EIGE-B2013-A01602-C1-EIGE //	INTERIM SERVICES	64,000.00	-2,050.00	-3.2%	13,000.00	20.3%	74,950.00
EIGE-B2013-A01603-C4-EIGE //	IPA ADMINISTRATIVE/S	5,700.00	-4,750.00	-83.3%		0.0%	950.00
EIGE-B2013-A01701-C1-EIGE //	REPRESENTATION COSTS	13,000.00		0.0%		0.0%	13,000.00
EIGE-B2013-A01702-C1-EIGE //	INTERNAL STAFF EVENT	2,000.00		0.0%		0.0%	2,000.00
Grand Total		3,026,500.00	-123,730.00	-4.1%	156,730.00	5.2%	3,059,500.00

7.2.3 Transfers concerning title II budget lines

Items	Initial	Sent	S [%]	Received	R [%]	Final
II	1,062,800.00	-109,301.00	-10.3%	76,301.00	7.2%	1,029,800.00
EIGE-B2013-A02000-C1-EIGE // RENTING COSTS	348,000.00		0.0%	13,500.00	3.9%	361,500.00
EIGE-B2013-A02010-C1-EIGE // INSURANCE	7,000.00	-5,191.00	-74.2%		0.0%	1,809.00
EIGE-B2013-A02020-C1-EIGE // WATER GAS ELECTRIC	47,000.00	-9,550.00	-20.3%		0.0%	37,450.00
EIGE-B2013-A02030-C1-EIGE // CLEANING AND MAINTEN	40,000.00	-8,530.00	-21.3%		0.0%	31,470.00
EIGE-B2013-A02040-C1-EIGE // FITTING-OUT	57,800.00	-22,130.00	-38.3%		0.0%	35,670.00
EIGE-B2013-A02050-C1-EIGE // SECURITY AND SURVEIL	37,000.00		0.0%		0.0%	37,000.00
EIGE-B2013-A02100-C1-EIGE // ICT HARDWARE EXPENDI	60,000.00		0.0%	6,300.00	10.5%	66,300.00
EIGE-B2013-A02110-C1-EIGE // ICT SOFTWARE EXPENDI	25,000.00		0.0%	2,900.00	11.6%	27,900.00
EIGE-B2013-A02120-C1-EIGE // SERVICES PROVIDED BY	10,000.00		0.0%		0.0%	10,000.00
EIGE-B2013-A02130-C1-EIGE // ICT OPERATING EXPEND	45,000.00		0.0%		0.0%	45,000.00
EIGE-B2013-A02140-C1-EIGE // TELECOMMUNICATION CH	20,000.00	-6,300.00	-31.5%		0.0%	13,700.00
EIGE-B2013-A02150-C1-EIGE // TELECOMMUNICATION EQ	5,000.00		0.0%		0.0%	5,000.00
EIGE-B2013-A02210-C1-EIGE // NEW AND REPLACEMENT	35,000.00		0.0%	31,901.00	91.1%	66,901.00
EIGE-B2013-A02221-C1-EIGE // PURCHASE AND MAINTEN	5,300.00		0.0%		0.0%	5,300.00
EIGE-B2013-A02251-C1-EIGE // DOCUMENTATION AND LI	22,700.00		0.0%		0.0%	22,700.00
EIGE-B2013-A02300-C1-EIGE // STATIONERY AND OFFIC	5,000.00		0.0%		0.0%	5,000.00
EIGE-B2013-A02320-C1-EIGE // BANK CHARGES	700.00		0.0%		0.0%	700.00
EIGE-B2013-A02321-C1-EIGE // EXCHANGE RATE LOSSES	300.00		0.0%		0.0%	300.00
EIGE-B2013-A02330-C1-EIGE // LEGAL EXPENSES (PROV	5,000.00	-3,000.00	-60.0%		0.0%	2,000.00
EIGE-B2013-A02340-C1-EIGE // Damages			0.0%	14,100.00	0.0%	14,100.00
EIGE-B2013-A02352-C1-EIGE // INTERNAL CATERING EX	500.00		0.0%		0.0%	500.00
EIGE-B2013-A02354-C1-EIGE // POSTAGE AND DELIVERY	2,000.00		0.0%	500.00	25.0%	2,500.00
EIGE-B2013-A02359-C1-EIGE // OTHER EXPENDITURE	4,500.00	-500.00	-11.1%		0.0%	4,000.00
EIGE-B2013-A02500-C1-EIGE // ADMIN MEETING EXPEND	5,000.00	-4,220.00	-84.4%		0.0%	780.00
EIGE-B2013-A02510-C1-EIGE // MANAGEMENT BOARD	67,000.00	-7,900.00	-11.8%	7,100.00	10.6%	66,200.00
EIGE-B2013-A02511-C1-EIGE // MANAGEMENT BOARD INT	35,000.00	-8,980.00	-25.7%		0.0%	26,020.00
EIGE-B2013-A02520-C1-EIGE // EXPERTS' FORUM	103,000.00	-33,000.00	-32.0%		0.0%	70,000.00
EIGE-B2013-A02600-C1-EIGE // RUNNING COSTS OPER	20,000.00		0.0%		0.0%	20,000.00
EIGE-B2013-A02700-C1-EIGE // SLA OPOCE	20,000.00		0.0%		0.0%	20,000.00
EIGE-B2013-A02710-C1-EIGE // OTHER EXPENDITURES F	10,000.00		0.0%		0.0%	10,000.00
EIGE-B2013-A02800-C1-EIGE // STUDIES	20,000.00		0.0%		0.0%	20,000.00
Grand Total	1,062,800.00	-109,301.00	-10.3%	76,301.00	7.2%	1,029,800.00

7.2.4 Transfers concerning title III budget lines

Items		Initial	Sent	S [%]	Received	R [%]	Final
III		3,484,068.00	-46,550.50	-1.3%	46,550.50	1.3%	3,484,068.00
EIGE-B2013-B03001-C1-EIGE // TRANSLATIONS		180,000.00		0.0%		0.0%	180,000.00
EIGE-B2013-B03111-C1-EIGE // MISSIONS		70,000.00	-650.00	-0.9%	45,000.00	64.3%	114,350.00
EIGE-B2013-B03211-C1-EIGE // BEIJING INDICATORS		680,000.00	-25,000.00	-3.7%		0.0%	655,000.00
EIGE-B2013-B03212-C1-EIGE // GE INDEX		711,000.00		0.0%		0.0%	711,000.00
EIGE-B2013-B03213-C1-EIGE // UNFORESEEN STUDIES		20,000.00		0.0%		0.0%	20,000.00
EIGE-B2013-B03311-C1-EIGE // PRACTICAL TOOLS		185,000.00		0.0%		0.0%	185,000.00
EIGE-B2013-B03312-C1-EIGE // GOOD PRACTICES		288,000.00		0.0%		0.0%	288,000.00
EIGE-B2013-B03313-C1-EIGE // BENEFITS OF GE		83,000.00		0.0%		0.0%	83,000.00
EIGE-B2013-B03411-C1-EIGE // DOCUMENTATION CENTRE		347,000.00		0.0%		0.0%	347,000.00
EIGE-B2013-B03412-C1-EIGE // COLLECTION DISSEM		321,000.00	-20,000.00	-6.2%	900.50	0.3%	301,900.50
EIGE-B2013-B03413-C1-EIGE // EUROGENDER NETWORK		136,000.00		0.0%		0.0%	136,000.00
EIGE-B2013-B03414-C1-EIGE // THESAURUS		22,000.00		0.0%		0.0%	22,000.00
EIGE-B2013-B03511-C1-EIGE // COMMUNICATION STRATE		353,568.00	-900.50	-0.3%		0.0%	352,667.50
EIGE-B2013-B03521-C1-EIGE // NETWORKING MEETINGS		40,000.00		0.0%	650.00	1.6%	40,650.00
EIGE-B2013-B03602-C4-EIGE // IPA ACTIVITIES		47,500.00		0.0%		0.0%	47,500.00
Grand Total		3,484,068.00	-46,550.50	-1.3%	46,550.50	1.3%	3,484,068.00

- There was one transfer between titles, EIG. 986, above the ceiling of 10% where the Management Board's approval has been obtained a posteriori. It happened as there was no monitoring of the percentages of the transfers related to their corresponding appropriations; this was also facilitated by the fact that there were no previous inter-title transfers.
 - Sender budget line: EIGE-B2013-A02520-C1-EIGE // EXPERTS' FORUM
 - Transferred amount: 33,000.00 EUR
 - Transferred amount as percentage of the appropriation of the sending budget line: 32.5%
 - Receiver budget line: EIGE-B2013-A01113-C1-EIGE // CONTRACT AGENTS
 - Transferred amount as percentage of the appropriation of the receiving budget line: 10.4%