

**FINAL ANNUAL
ACCOUNTS FOR
THE FINANCIAL YEAR 2015**

**FINANCIAL STATEMENTS
and
REPORTS ON THE IMPLEMENTATION
OF THE BUDGET**

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APPENDICES TO THE BUDGETARY OUTTURN ACCOUNT

Appendix 1 Budget implementation 2015

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Appendix 3 Appropriations carried forward from 2015 to 2016

Appendix 4 Revenue

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INTRODUCTION

Basis for preparation

As a general rule, all aspects of the final accounts 2015 have been drawn up in accordance with the Financial Regulation applicable to Europol adopted by Europol's Management Board on 10 January 2014 – applicable from 1 January 2014 and with the EC accounting rules and methods adopted by the European Commission's Accounting Officer following the principles of accrual-based accounting. The budgetary implementation reports are prepared on the basis of the modified cash-based accounting principle.

The final accounts of Europol include the financial statements and the budgetary implementation reports. They are drawn up by the Accounting Officer in accordance with Article 98 of the Financial Regulation applicable to Europol.

The financial statements comprise of the balance sheet, statement of financial performance, cash-flow statement and statement of changes in net assets. The notes to the financial statements supplement and comment on the information presented in the statements.

The objective of the financial statements is to provide information about the financial position, performance and cash-flows of Europol to demonstrate the accountability of the agency for the resources entrusted to it.

Throughout this document, figures are rounded so the sum of the individual amounts may differ from the totals.

Reporting entity

Regulatory context

At its meeting of 6 April 2009 the Justice and Home Affairs (JHA) Council adopted the Council Decision (2009/371/JHA) bringing Europol into life as an agency of the European Union as from 1 January 2010.

Europol's mission, vision and values of Europol are directly linked to the objective of Europol as laid out in Article (88) of the Treaty of the European Union, i.e. "to support and strengthen action by the Member States' police authorities and other law enforcement services and their mutual cooperation in preventing and combating serious crime affecting two or more Member States, terrorism and forms of crime which affect a common interest covered by a Union policy."

Mission

Europol's mission is to support its Member States in preventing and combating all forms of serious international and organised crime and terrorism.

Vision

Europol's vision is to contribute to a safer Europe by providing a unique and evolving set of operational products and services to support law enforcement authorities in the Member States.

Values

In line with Europol's vision and mission, the following organisational values guide the conduct, activities and goals of Europol:

- Service
- Integrity
- Accountability
- Initiative
- Teamwork

Nature of Europol's work

Europol uses its unique information capabilities and the expertise of its staff and the Liaison Bureaux community of Member States and cooperation partners hosted at Europol to identify and track the most dangerous criminal and terrorist networks in Europe. Law enforcement authorities in the EU rely on this intelligence work and the services of Europol's operational coordination centre and secure information network. The European Cybercrime Centre (EC3) at

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Europol (established in 2013) has become the focal point in the EU's fight against cybercrime, contributing to an enhanced response to online crimes. From an overall perspective, Europol's work contributes to the disruption of criminal and terrorist networks, to the arrest of thousands of dangerous criminals, to the recovery of millions of euro in criminal proceeds, and to the recovery from harm of hundreds of victims, including children trafficked for sexual exploitation. Europol also acts as a major centre of expertise in key fields of law enforcement activity and as a European centre for strategic intelligence on organised crime.

Key developments in the financial year 2015

In March 2015, the JHA Council, in response to the Paris and Copenhagen terrorist attacks, called upon Europol to establish the European Union Internet Referral Unit (EU IRU), in close cooperation with the private industry, with a view to supporting a comprehensive response to tackle the use of the internet for promoting terrorism and violent extremism. Further to this, the special European Council of April 2015 on the migration crisis in the Mediterranean Sea requested the EU IRU to expand its scope to also detect and request the removal of internet content used by traffickers to delude migrants and refugees into life-threatening voyage by sea.

The European Commission, in its European Agendas on Security and Migration, which form integral part of the renewed European Union Internal Security Agenda 2015-2020, identified specific additional tasks for Europol which were also reflected in Europol's organisational strategy 2016-2020, adopted by the Europol Management Board (MB) in December 2015. This includes, in particular, a new business delivery concept with Europol providing long term on-the-spot assistance to Member States, supporting law enforcement activities related to the migration crisis across Southern Europe. As part of the EU efforts to respond to the migration crisis, Europol also launched, at the request of the JHA Council in November 2015, the European Migrant Smuggling Centre (EMSC) at the beginning of 2016, with a view to providing increased operational support to fight against organised people smuggling networks.

At the end of November 2015, the JHA Council adopted specific conclusions on counter terrorism, following the terror attacks in Paris on 13 November 2015. All key themes of these Council Conclusions, in particular information sharing, financing of terrorism, strengthening controls of external borders, firearms and PNR, concern Europol and affect the business planning. The conclusions of the JHA Council determined that Europol launches the European Counter Terrorist Centre (ECTC) in January 2016, as a platform by which Member States can increase information sharing and operational cooperation with regard to the monitoring and investigation of foreign terrorist fighters, the trafficking of illegal firearms and terrorist financing. At the explicit request of the French authorities, Taskforce Fraternité was established at Europol, to provide long-term support to the authorities investigating the attacks in Paris, in order to conduct a full analysis of the timeline of the Paris attacks and related activities, including relevant investigative details concerning all suspects, their associates, and members of any support network.

Against this background, Europol's operational delivery to EU Member States' law enforcement authorities and cooperation partners increased further throughout 2015, continuing the trend of previous years and demonstrating the growing demand and trust towards the organisation as a key EU law enforcement service provider. A detailed account of Europol's operational delivery is set out in the Consolidated Annual Activity Report (CAAR) for 2015.

Implementation of the Delegation Agreement – Funding of operational actions under the EU Policy Cycle priorities

In line with guidance obtained by the European Commission, Europol reports separately on the implementation of the Delegation Agreement (DA) for the financial year 2015. The DA was concluded between the European Commission and Europol at the end of 2014, with a view to funding, as of the financial year 2015, activities of the Operational Action Plans (OAPs) which are established under the priorities of the EU Policy Cycle concerning the fight against serious and organised crime. While the overall financial value of the transactions of the DA are disclosed in the annual accounts of Europol, the discharge accountability in relation to the separate reporting on the implementation of the DA lies with the European Commission. Accordingly, the assurance certificate of the Accounting Officer in the annual accounts of Europol does not encompass the separate reporting on the implementation of the DA.

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CERTIFICATE OF THE ACCOUNTING OFFICER

The final annual accounts of Europol for the year 2015 have been prepared in accordance with the Financial Regulation applicable to Europol and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the final annual accounts of Europol in accordance with Article 50 of the Financial Regulation applicable to Europol.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the final accounts that show Europol's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the final accounts, I have a reasonable assurance that the final accounts present a true and fair view of the financial position of Europol in all material aspects.



Rebecca Topham

Accounting Officer – Europol

Signed by the Accounting Officer on 6 June 2016

1. FINANCIAL STATEMENTS

1.1 Balance Sheet

BALANCE SHEET – ASSETS	Note	31.12.2015	31.12.2014	Variation
NON CURRENT ASSETS				
Intangible fixed assets	3.1.1.	2,602,060	4,531,989	-1,929,929
Tangible fixed assets	3.1.1.	23,860,577	26,730,379	-2,869,803
Land and buildings		9,645,684	10,232,857	-587,173
Plant and equipment		353,496	447,376	-93,880
Computer hardware		6,297,971	6,645,840	-347,869
Furniture and vehicles		2,187,604	2,515,760	-328,156
Other fixtures and fittings		5,375,823	6,888,546	-1,512,723
Leasing		-	-	-
Tangible fixed assets under construction		-	-	-
Investments		-	-	-
Guarantee Fund		-	-	-
Investments in associates		-	-	-
Interest in joint ventures		-	-	-
Other investments		-	-	-
Loans		-	-	-
Loans granted from the budget		-	-	-
Loans granted from borrowed funds		-	-	-
Term deposits over 12 months		-	-	-
Long-term pre-financing		-	-	-
Long-term pre-financing		-	-	-
<i>LT pre-financing with consolidated EU entities</i>		-	-	-
Long-term receivables		-	-	-
Long-term receivables	3.1.2.	6,915	6,915	-
<i>LT receivables with consolidated EU entities</i>		-	-	-
TOTAL NON CURRENT ASSETS		26,469,552	31,269,283	-4,799,732
CURRENT ASSETS				
Inventories		-	-	-
Short-term pre-financing	3.1.3	2,104,118	-	2,104,118
Short-term pre-financing		3,144,245	-	3,144,245
Accrued charges on short-term pre-financing		-1,040,127	-	-1,040,127
<i>Short-term pre-financing with consolidated EU entities</i>		-	-	-
Short-term receivables		2,306,317	2,314,213	-7,896
Current receivables	3.1.4.	945,674	911,672	34,002
Term Deposits between 3 months & 1 year		-	-	-
Long-term receivables falling due within a year		-	-	-
Sundry receivables	3.1.5.	84,754	88,647	-3,893
Other	3.1.6.	1,275,513	1,311,443	-35,930
Accrued income		27,568	275,226	-247,657
Deferred charges		1,247,945	1,019,425	228,520
<i>Deferrals and Accruals with consolidated EU entities</i>		-	16,793	-16,793
<i>Short-term receivables with consolidated EU entities</i>	3.1.7.	377	2,451	-2,075
Short-term Investments		-	-	-
Cash and cash equivalents	3.1.8.	15,925,888	7,820,470	8,105,418
TOTAL CURRENT ASSETS		20,336,323	10,134,683	10,201,640
TOTAL		46,805,874	41,403,966	5,401,908

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BALANCE SHEET - LIABILITIES	NOTE	31.12.2015	31.12.2014	Variation
Net assets	1.4.	33,348,838	34,908,915	-1,560,077
Reserves		-	-	-
Accumulated surplus/deficit	1.4.	34,908,915	42,063,546	-7,154,631
Statement of financial performance - result of the year	1.2.	-1,560,077	-7,154,631	5,594,554
Minority interest		-	-	-
NON-CURRENT LIABILITIES		611,113	578,392	32,720
Employee benefits		-	-	-
Provisions for risks and charges		-	-	-
Financial liabilities		-	-	-
Borrowings		-	-	-
Held-for-trading liabilities		-	-	-
Other long-term liabilities	3.1.9.	611,113	578,392	32,720
Other long-term liabilities		611,113	578,392	32,720
<i>Other LT liabilities with consolidated EU entities</i>		-	-	-
<i>Pre-financing received from consolidated EU entities</i>		-	-	-
<i>Other LT liabilities from consolidated EU entities</i>		-	-	-
TOTAL		33,959,950	35,487,307	-1,527,357
CURRENT LIABILITIES		12,845,924	5,916,659	6,929,265
Provisions for risks and charges	3.1.10.	46,399	77,845	-31,446
Financial liabilities		-	-	-
Borrowings falling due within the year		-	-	-
Held-for-trading liabilities due within the year		-	-	-
Other current financial liabilities		-	-	-
Accounts payable		12,799,525	5,838,814	6,960,711
Current payables	3.1.11.	13,130	121,997	-108,867
Long-term liabilities falling due within the year		-	-	-
Sundry payables	3.1.12.	922,517	40,055	882,462
Other	3.1.13.	5,206,154	3,055,440	2,150,714
Accrued charges		5,056,341	3,033,748	2,022,593
Deferred income		149,130	8,906	140,224
<i>Deferrals and accruals with consolidated EU entities</i>		683	12,786	-12,103
<i>Accounts payable with consolidated EU entities</i>	3.1.14.	6,657,723	2,621,321	4,036,402
<i>Pre-financing received from consolidated EU entities</i>		6,657,723	2,582,353	4,075,371
<i>Other accounts payable against consolidated EU entities</i>		-	38,969	-38,969
TOTAL CURRENT LIABILITIES		12,845,924	5,916,659	6,929,265
TOTAL		46,805,874	41,403,966	5,401,908

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1.2. Statement of Financial Performance

	2015	2014	Variation
Subsidy from the Commission	95,202,276	81,667,236	13,535,040
Grants	-	-457,641	457,641
Income taxes ¹	5,362	24,767	-19,406
Other income – fixed assets	-	22	-22
Other operating revenue	651,964	646,854	5,110
TOTAL REVENUE	95,859,602	81,881,240	13,978,363
Administrative expenses	-76,899,466	-73,612,711	-3,286,755
All Staff expenses	-54,420,104	-52,739,026	-1,681,079
Fixed asset-related expenses	-9,554,658	-10,593,445	1,038,787
Other administrative expenses	-12,924,704	-10,280,240	-2,644,463
Operational expenses	-20,515,213	-15,418,371	-5,096,842
Other operational expenses	-20,515,213	-15,418,371	-5,096,842
TOTAL EXPENSES	-97,414,679	-89,031,082	-8,383,597
SURPLUS/DEFICIT FROM OPERATING ACTIVITIES	-1,555,077	-7,149,843	5,594,766
Financial revenue	-	-	-
Financial expenses	-5,000	-4,789	-211
Movement in pensions (- expense, + revenue)	-	-	-
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method	-	-	-
SURPLUS/ DEFICIT FROM NON OPERATING ACTIVITIES	-5,000	-4,789	-211
SURPLUS/DEFICIT FROM ORDINARY ACTIVITIES	-1,560,077	-7,154,631	5,594,554
Minority interest	-	-	-
Extraordinary gains	-	-	-
Extraordinary losses	-	-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	-	-	-
RESULT OF THE YEAR	-1,560,077	-7,154,631	5,594,554

¹ Taxes from Europol Staff receiving the unemployment allowance under Europol's old Staff Regulation and adjustments for accrued income.

1.3. Cash-flow Statement (indirect method)

	2015	2014
Cash-flow from ordinary activities		
Surplus/deficit from ordinary activities	-1,560,077	-7,154,631
Operating activities		
<u>Adjustments</u>		
• Amortization (intangible fixed assets)	2,292,974	2,393,357
• Depreciation (tangible fixed assets)	6,849,039	8,151,587
• Increase/(decrease) in Provisions for risks and liabilities	-31,446	-1,483,214
• Increase/(decrease) in Value reduction for doubtful debts	-	-
• (Increase)/decrease in Stock	-	-
• (Increase)/decrease in Long term Pre-financing	-	-
• (Increase)/decrease in Short term Pre-financing	-2,104,118	-
• (Increase)/decrease in Long term Receivables	-	-
• (Increase)/decrease in Short term Receivables	5,821	-160,167
• (Increase)/decrease in Receivables related to consolidated EU entities	2,075	-296
• Increase/(decrease) in Other Long term liabilities	32,720	-33,230
• Increase/(decrease) in Accounts payable	2,924,309	-1,524,940
• Increase/(decrease) in Liabilities related to consolidated EU entities	4,036,402	163,557
• Other non-cash movements ²	192,846	940
Net cash-flow from operating activities	12,640,545	352,962
Cash-flow from investing activities		
Increase of tangible and intangible fixed assets	-4,550,430	-4,381,063
Proceeds from tangible and intangible fixed assets	15,303	47,539
Net cash-flow from investing activities	-4,535,127	-4,333,524
Increase/(decrease) in Employee benefits	-	-
Net increase/decrease in cash and cash equivalents	8,105,418	-3,980,562
Cash and cash equivalents at the beginning of the period	7,820,470	11,801,032
Cash and cash equivalents at the end of the period	15,925,888	7,820,470

² Net amount of other changes in tangible and reclassification in intangible fixed assets.

1.4. Statement of changes in net assets

	Accumulated Surplus/Deficit	Economic result of the year	Net assets (total)
Balance at 31 December 2014	42,063,546	-7,154,631	34,908,915
Fair value movements	-	-	-
Movement in Guarantee Fund reserve	-	-	-
Allocation of the Economic Result of Previous Year	-7,154,631	7,154,631	-
Amounts credited to Member States	-	-	-
Economic result of the year	-	-1,560,077	-1,560,077
Other	-	-	-
Balance at 31 December 2015	34,908,915	-1,560,077	33,348,838

2. ACCOUNTING PRINCIPLES, RULES AND METHODS

2.1. Accounting principles

The final annual accounts of Europol have been prepared in accordance with Articles 92-98 inclusive of the Financial Regulation applicable to Europol, in accordance with the generally accepted accounting principles specified in the detailed rules for implementing the general Financial Regulation, namely:

- (a) going concern basis;
- (b) prudence;
- (c) consistent accounting methods;
- (d) comparability of information;
- (e) materiality;
- (f) no netting;
- (g) reality over appearance;
- (h) accrual-based accounting

and according to the accounting rules and methods adopted by the Commission's Accounting Officer (Article 101 of Europol's Financial Regulation). The most significant being:

Balance Sheet:

Fixed assets

Fixed assets are resources controlled by Europol as a result of past events and from which future economic benefits or service potential are expected to flow. All fixed assets have a nominal value of € 420 or above and a useful life greater than one year. Intangible fixed assets are acquired computer software licences which are disclosed at cost less accumulated amortisation and impairment. These assets are amortised using the straight-line basis over their estimated useful life. Internally-developed intangible fixed assets are costs directly linked to an internally-developed project, provided they meet the necessary criteria to be capitalised. Once the project goes live, the resulting asset will be amortised over its useful

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life. In addition the amount of research expenses must also be disclosed in the financial statements. The tangible fixed assets are reflected in the balance sheet at the year-end at their net value. The straight-line method of depreciation is used and pro-rata temporis from the month of first use or delivery of the asset. All tangible fixed assets are stated at historical costs less accumulated depreciation and impairment. Historical costs include expenditure that is directly attributable to the acquisition of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is possible that future economic benefits or service potential associated with the item will flow to Europol and its cost can be measured reliably. Repairs and maintenance are charged to the statement of financial performance during the financial period in which they were incurred. Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

Details of the depreciation rates used can be found on page 13.

Pre-financing

The initial recognition of pre-financing is based on the original amount received or given. Subsequent recognition is based on the original amount received or given, less eligible expenses, including estimated amounts where necessary, incurred during the period.

Cash and cash equivalents

Cash and cash equivalents are financial instruments and classified as available for sale financial assets. For Europol these only include cash at hand (bank accounts).

Receivables

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

Payables

Payables are usually amounts due to a creditor, including transactions arising from the purchase of goods and services. At the end of the reporting period an invoice for these items would generally have been received.

Provisions

Provisions are recognised when Europol has a present legal or constructive obligation towards third parties as a result of past events, it is more likely that not that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. The amount of the provision is the best estimate of the required expenditure to settle the present obligation at the reporting date.

Accruals and deferrals

Following the accrual accounting principle, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. Revenue is also accounted for in the period to which it relates.

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Off balance sheet:

Contingent assets and liabilities

A **contingent asset** is a possible right that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Europol. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

A **contingent liability** is:

- A possible obligation, that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Europol; or
- A present obligation that arises from past events but is not recognised either because it is unlikely that Europol will use its own resources to settle the obligation or because the value of the obligation cannot be measured with sufficient reliability.

Statement of Financial Performance:

Revenue and expenses

Revenue and expenses are accounted for in accordance with the principle of accrual-based accounting.

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets.

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets. Distributions of the result of the year are not considered as expenses.

The accounting system of Europol comprises general accounts and budget accounts. These are kept in Euro on the basis of the calendar year.

2.2. Transactions and balances in foreign currencies

Foreign currency transactions are converted into Euro using the exchange rates prevailing at the dates of the transactions.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are implemented directly into the statement of financial performance, but are also recognised in the budgetary outturn as an adjustment affecting the result.

2.3. Use of estimates

In accordance with generally-accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

2.4. Depreciation rates

The depreciation rates used were as follows:

Asset type	Depreciation rate
<u>Intangible fixed assets</u>	
Software for personal computers and servers	25%
<u>Tangible fixed assets</u>	
<u>Buildings</u>	4%
<u>Plant and equipment</u>	
Scientific and laboratory equipment	25%
Tools for industry and workshops	12.5%
Lifting and mechanical handling equipment for public works, prospecting and mining	12.5%
Control and transmission devices, motors, compression, vacuum and pumping equipment	12.5%
Equipment for the supply and treatment of electric power	12.5%, 25%
Specific electric equipment	25%
<u>Furniture and vehicles</u>	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Print shop and post room equipment	12.5%
Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school	12.5%
Motorised outdoor equipment	25%
Specific furniture and equipment for schools, crèches and childcare centres	25%
Furniture for restaurant/cafeteria/bar area	10%, 12.5%
Cash registers and card acceptor devices	25%
Transport equipment (vehicles and accessories)	25%
<u>Computer hardware</u>	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
<u>Other fixtures and fittings</u>	
Telecommunications equipment	25%
Audio-visual equipment	25%
Computer, scientific and general books, documentation	
Computer books, CDs, DVDs	33%
Scientific books, general books, CDs, DVDs	25%
Health, safety and protective equipment, medical equipment,	12.5%
Medical and nursing equipment	25%
Other	10%

3. NOTES TO THE FINANCIAL STATEMENTS

3.1. Notes to the balance sheet

3.1.1. Tangible and intangible fixed assets

During 2015 the Host State carried out a number of additional works within the Europol Headquarters in order to meet the business demands of the organisation. These works were executed by contractors for the Host State, which in turn invoiced Europol. The total amount delivered in 2015 amounted to € 1.5M of which € 411K fulfilled the recognition criteria for fixed assets as defined in Accounting Rule 7. In 2015 Europol disposed some of its assets. These disposals were run in 6 procedures involving 795 items. These disposals can be found categorised as follows:

Asset class	Reason for disposal	No. of items
Other fixtures and fittings	Obsolescence	22
Computer hardware	Destruction/Usability	403
Computer hardware	Obsolescence	366
Furniture and vehicles	Destruction/Usability	2
Computer software	Obsolescence	2

In accordance with Accounting Rule 6 regarding internally-developed intangible assets, Europol set its threshold at **€ 200,000**.

On the basis of a time-tracking system commonly used by the ICT Business Area by both internal staff and external contractors, the total number of hours worked on ICT projects/activities run at Europol during 2015 was assessed by the ICT Business Area. Although a number of these projects/activities were identified as being internally-developed at Europol, none reached the threshold set by Europol for capitalisation mentioned above. Therefore no new internally-developed intangible assets were recognised in 2015.

The total cost, **but not capitalised**, can be seen in the table below:

	Recorded costs €		Total
	Research	Development	
Development Projects - Total	18,410	335,269	353,678

Details of the total tangible and intangible assets can be found on the next two pages.

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TANGIBLE	Buildings	Plant and equipment	Computer hardware	Furniture and vehicles	Other fixtures and fittings	Under construction	Total
Gross carrying amounts from 2014	11,812,602	894,811	25,148,600	4,656,166	14,593,608	-	57,105,787
Additions	-	52,973	3,373,704	184,711	434,027	-	4,045,416
Disposals	-	-	-869,109	-24,819	-230,208	-	-1,124,136
Transfer between headings	-	-	-	-	-	-	-
Other changes ³	-50,876	-	-	-	-	-	-50,876
Gross carrying amounts 31.12.2015	11,761,726	947,784	27,653,196	4,816,059	14,797,427	-	59,976,190
Accumulated depreciation and impairment from 2014	-1,579,745	-447,435	-18,502,760	-2,140,406	-7,705,062	-	-30,375,408
Depreciation	-536,297	-146,853	-3,721,574	-497,564	-1,946,751	-	-6,849,039
Write-back of depreciation	-	-	-	-	-	-	-
Disposals	-	-	869,109	9,516	230,208	-	1,108,833
Impairment	-	-	-	-	-	-	-
Transfer between headings	-	-	-	-	-	-	-
Other changes	-	-	-	-	-	-	-
Accumulated depreciation and impairment 31.12.2015	-2,116,042	-594,288	-21,355,225	-2,628,455	-9,421,604	-	-36,115,614
Net carrying amounts 31.12.2015	9,645,684	353,496	6,297,971	2,187,604	5,375,823	-	23,860,577

³ Reclassification of Host State additional works 2014.

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INTANGIBLE	Internally-generated computer software	Computer software	Other	Under Construction	Total
Gross carrying amounts from 2014	2,185,839	13,487,856	-	141,970	15,815,665
Additions	-	505,015	-	-	505,015
Disposals	-	-249,051	-	-	-249,051
Transfer between headings	-	-	-	-	-
Other changes ⁴	-	-	-	-141,970	-141,970
Gross carrying amounts 31.12.2014	2,185,839	13,743,820	-	-	15,929,658
Accumulated amortization and impairment from 2014	-1,607,994	-9,675,682	-	-	-11,283,676
Amortization	-448,225	-1,844,749	-	-	-2,292,974
Write-back of amortization	-	-	-	-	-
Disposals	-	249,051	-	-	249,051
Transfer between headings	-	-	-	-	-
Other changes	-	-	-	-	-
Accumulated amortization and impairment 31.12.2015	-2,056,219	-11,271,379	-	-	-13,327,598
Net carrying amounts 31.12.2015	129,619	2,472,441	-	-	2,602,060

⁴ Internally-generated software under construction reclassified to expenses.

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3.1.2. Long-term receivables

The total amount relates to a guarantee/deposit paid for Europol's postal services.

3.1.3. Short-term pre-financing

The total amount relates to pre-financing paid out from the pre-financing received in respect of the Delegation Agreement minus the amount of estimated expenditure during 2015 (accrued charges)⁵.

3.1.4. Current receivables

TYPE	31.12.2015	31.12.2014
Open debtors (customers)	278,521	10,000
Open debtors (member states)	34,506	7,736
Open debtors (non-member states)	5,518	6,031
Open debtors (other)	300	-
VAT and other taxes	626,829	887,904
TOTAL	945,674	911,672

Included in the total for open customers is an amount of € 268K for liquidated damages towards one supplier of Europol.

3.1.5. Sundry receivables

TYPE	31.12.2015	31.12.2014
Staff – salary and mission advances	66,115	55,945
Other – Expenditure to be allocated	18,639	32,702
TOTAL	84,754	88,647

3.1.6. Other

TYPE	31.12.2015	31.12.2014
Accrued income	27,568	275,226
Accrued income with consolidated EU entities	-	16,793
Deferred charges	1,247,945	1,019,425
TOTAL	1,275,513	1,311,443

⁵ Separate financial statements issued in accordance with the delegation agreement – ref EDOC#815372.

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The amount for **accrued income** relates to amounts recovered by Europol relating to reimbursements and sales from 2015, but the debts towards Europol only recognised in the budget (revenue) 2016. Similarly the amount for **deferred charges** relates to invoices paid by Europol to suppliers in 2015, but relating to a period in 2016 (or beyond).

Accrued income is significantly lower than 2014, as the figure for 2014 included the claim for liquidated damages (€ 260K) following Europol's termination of a contractual relationship with one of its suppliers.

3.1.7. Short-term receivables with consolidated entities

This amount involves only one Directorate General from the European Commission and is staff-related.

3.1.8. Cash and cash equivalents

These relate only to bank accounts as follows:

TYPE	31.12.2015	31.12.2014
Europol current account	15,287,376	7,182,232
Unemployment Fund	265,524	305,076
Local staff pension Fund	372,988	333,161
TOTAL	15,925,888	7,820,470

3.1.9. Other long-term liabilities

DESCRIPTION	31.12.2015	31.12.2014
Unemployment fund liability towards staff	238,125	245,231
Local staff pension contribution	372,988	333,161
TOTAL	611,113	578,392

The difference between the amount shown above for the Unemployment fund long-term liability and the bank account balance is the calculation for the short-term liability (see 3.1.9. below).

3.1.10. Provisions for risks and charges (short-term)

DESCRIPTION	31.12.2015	31.12.2014
Litigation cases	19,000	18,000
Unemployment fund liability towards staff	27,399	59,845
TOTAL	46,399	77,845

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3.1.11. Current payables

DESCRIPTION	31.12.2015	31.12.2014
Amounts payable - vendors	1,360,095	1,125,349
Amounts payable - member states	6,544	427,483
Invoices / credit notes pending verification	-1,353,509	-1,433,163
Sale of public relations items – pending verification ⁶	-	2,328
TOTAL	13,130	121,997

3.1.12. Sundry payables

DESCRIPTION	31.12.2015	31.12.2014
Fixed assets – goods received ⁷	410,295	27,833
Pre-financing received from Member States re UMF2 ⁸ Grant	12,222	12,222
Grant agreement with OHIM	500,000	-
TOTAL	922,517	40,055

The grant agreement with the Office of Harmonization in the Internal Market (OHIM) is for the fight against intellectual property right infringements.

3.1.13. Other accounts payable

DESCRIPTION	31.12.2015	31.12.2014
Accrued charges ⁹	4,078,151	2,227,501
Accrued charges with consolidated entities	683	12,786
Accrual for untaken leave at year-end	978,190	806,248
Deferred income ¹⁰	149,130	8,906
TOTAL	5,206,154	3,055,440

⁶ In 2015, the public relations items were taken-over by the external supplier supplying contractors for reception duties at Europol

⁷ Fixed assets received, but not yet invoiced.

⁸ Will be reimbursed to Member States during 2016.

⁹ Invoices paid in 2016 relating to goods/services delivered in 2015 and expensed (not capitalised).

¹⁰ Receipts 2015 to be put to budget 2016.

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3.1.14. Accounts payable with consolidated EU entities

DESCRIPTION	31.12.2015	31.12.2014
Surplus from EC subsidy ¹¹	897,850	2,582,353
Pre-financing received for Delegation Agreement ¹²	5,759,873	-
Accounts payable Commission - other	-	410
Accounts payable other – Eurojust	-	2,782
TOTAL	6,657,723	2,621,321

3.2. Off balance sheet items

3.2.1. Contingent assets

There were no contingent assets as at 31 December 2015.

3.2.2. Contingent liabilities

Legal cases

Aside from the legal cases provided for in the balance sheet, there are four outstanding court cases for damages and legal expenses incurred during proceedings (€ 37K), where the likelihood of the liability materialising is low.

3.3. Related party disclosures

3.3.1. Highest grade disclosure

Highest grade description	Grade	Number of persons in this grade
Director	AD15	1
Deputy Director	AD14	1
Deputy Director	AD13	2

3.3.2. Status of the Europol Pension Fund (EPF)

Article 37, Appendix 6 of the Europol Staff Regulations (ESR), established under the Europol Convention, states that “an independent provisional Fund shall be established, for the sole purpose of financing, and execution of the payments, under the Europol pension scheme”. This Fund, as confirmed by the Council on 28 June 2011, is managed externally and adheres to rules as laid down by the Council by means of the Council Act of 12 March 1999, and later amended by the Council Decision of 28 June 2011.

On 8 October 2015 the EU Council, with the Decision 2015/1889 on the dissolution of the Europol Pension Fund published in the OJ EU edition L 276 of 21 October 2015 pages 60-64, de-

¹¹ Budgetary outturn.

¹² Separate financial statements issued in accordance with the delegation agreement – ref EDOC#815372.

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cided to stop the existence of the separate entity of the Europol Pension Fund as from 1 January 2016.

Aside from the last annual report of the EPF for 2015, the closing report referred to in the EU Council Decision 2015/1889, has been duly prepared by the EPF Management Board and has been audited by the Fund's external auditor and an audit by the European Court of Auditors took place in April 2016.

Annual report 2015:

The annual report 2015 ended with a negative result of € 611K which was solely the result of the one-time adjustment of the technical provision for pension liabilities to the actuarial assumptions referred to in the EU Council Decision 2015/1889, where the applicable rates for calculation of the net present value of future pension liabilities was no longer 3.5% but the much lower DNB-rates level (which better match reality on market interest rates). On the basis of the old rate of 3.5% the result over 2015 would have meant a positive outcome of € 423K. The difference is 99% the consequence of the rate adjustment.

However despite the negative result for 2015, the free reserve of the EPF is still a comfortable amount of € 5.86M (2014 = € 6.47M) which leaves the coverage ratio 2015 at 266.29% (2014 = 239.03% as more liabilities still existed).

Closing report:

The closing report matches the balance sheet of the annual report 2015 but is structured in a way that it identifies the various parties who should obtain dedicated portions of the assets and liabilities. In January 2016 the full amount of assets of € 9.42M was transferred to Europol, together with the liabilities which should be paid therefrom. Moreover in the Annex to the closing report the free reserve of € 5.86M has been allocated to various parties who should obtain a part of the surplus in conformance with the EU Council Decision 2015/1889. Europol, from the fund assets obtained, will assure the payments resulting from the surplus during 2016.

Last disclosure of the EPF in Europol's accounts:

Since the separate entity has been dissolved, and all its assets and liabilities are merged with Europol's accounts as from 1 January 2016, this will be the last disclosure on the EPF as a third party. Future disclosures on pension liabilities will form part of the annual accounts made by Europol.

3.4. Significant disclosures

Services-in-kind - In accordance with EC Accounting rule 17, Europol discloses its free use of the office building (including parking facilities) during the year offered by the Host State. The estimated amount for the year 2015 is € 12.5M. This service-in-kind is, in principle, offered until the end of February 2031 (20-year lease agreement from 2011).

Remaining net RAL - Commitments carried forward to 2016 after deducting all eligible 2015 expenses - € 6,375,629.

Other contractual commitments - Europol's contractual obligations as at 31.12.2015 not covered by the RAL (see above) totals € 2,347,494. This calculation considers contracts up to the earliest date possible to end the contract and possible penalty costs.

3.5. Extended disclosures on financial assets and liabilities

The **credit quality** of Europol's financial assets that were neither past due or impaired:

	Available for sale financial assets (incl. accrued interest) ¹³	Loans (incl. short-term deposits >3 months and <1 year)	Receivables with Member States	Receivables with third parties (incl. accruals and deferrals)	Receivables with consolidated entities	Short-term deposits (<3 months – incl. accrued interest)	Bank accounts
Counterparties with external credit rating							
Prime and high grade	-	-	656,991	-	-	-	-
Upper medium grade	-	-	2,130	-	-	-	15,925,888
Lower medium grade	-	-	1,831	-	-	-	-
Non-investment grade	-	-	383	-	-	-	-
Counterparties without external credit rating							
Debtors never defaulted	-	-	-	1,651,521	377	-	-
Debtors defaulted in past	-	-	-	-	-	-	-

The **foreign currencies** to which Europol is exposed (open as at 31.12.2015):

	USD EUR equivalent	RSD EUR equivalent	EUR	Total EUR
Monetary assets	11,526	-	18,227,594	18,239,120
Available for sale financial assets	-	-	-	-
Loans (incl. short-term deposits >3 months and <1 year)	-	-	-	-
Receivables with Member States	-	-	661,334	661,334
Receivables with third parties (incl. accruals and deferrals)	11,526	-	1,639,995	1,651,521
Receivables with consolidated entities	-	-	377	377
Cash and cash equivalents (incl. short-term deposits <3 months)	-	-	15,925,888	15,925,888
Monetary liabilities	-	4,291	8,246,591	8,250,882
Provisions	-	-	46,399	46,399
Payables with third parties	-	4,291	1,542,469	1,546,760
Payables with consolidated entities	-	-	6,657,723	6,657,723
Net position	11,526	-4,291	9,981,002	9,988,238

¹³ Bonds and other debt instruments (excluding equity instruments)

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Europol's liabilities have **remaining contractual maturities** as summarised below:

	<1 year	1-5 years	>5 years	Total
Payables with third parties	935,648	611,112	-	1,546,760
Payables with consolidated entities	6,657,723	-	-	6,657,723
Total liabilities	7,593,371	611,112	-	8,204,483

3.6. Events after balance sheet date

No material issues came to the attention of the Accounting Officer of Europol or were reported to her that would require separate disclosure under this section.

4. REPORTS ON THE IMPLEMENTATION OF THE BUDGET

4.1. Budgetary outturn

Budget Revenue	2015	2014
Commission subsidy	94,860,000	84,249,589
Other subsidies and grants	7,500,000	92,247
Other revenue (amending budget)	66,894	90,231
Other revenue	624,606	287,748
Proceeds of taxation of staff	2,544	12,267
TOTAL REVENUE (a)	103,054,044	84,732,082
Budget Expenditure		
Title I: Staff		
Payments during year	57,616,341	56,432,891
Appropriations carried over to next financial year	698,537	479,841
Title II: Administrative Expenses		
Payments during year	6,068,532	5,071,680
Appropriations carried over to next financial year	4,517,694	1,951,385
Title III: Operational Expenditure		
Payments during year	24,342,104	17,387,803
Appropriations carried over to next financial year	9,915,097	3,597,506
TOTAL EXPENDITURE (b)	103,158,304	84,921,106
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-104,260	-189,024
Adjustments and corrections		
Cancellation of unused payment appropriations carried over from previous year	700,502	2,370,547
Adjustment for carry-over from previous year of appropriations available at 31.12.15 arising from assigned revenue	302,926	418,698
Corrections	-	-12,222
Exchange differences for the year (gain +/loss -)	-1,318	-5,647
BALANCE OF THE OUTTURN ACCOUNT FOR YEAR	897,850	2,582,353

4.2. Reconciliation of budgetary outturn and statement of financial performance

Europol's financial statements are prepared on an accrual-basis by which transactions are recorded in the period to which they relate. The result for the year using this basis is indicated in the statement of financial performance. However, Europol uses a modified cash accounting system for preparing the budget outturn accounts. In this system, only payments made and the revenue received in the period as well as the carry-forward of appropriations are recorded. The difference between the budgetary outturn and the statement of financial performance is, therefore, explained as follows:

Statement of Financial Performance (economic result)	-	1,560,077
<i>Adjustment for items included in the Statement of Financial Performance but not in the budgetary outturn</i>		
Adjustments for cut-off postings - reversal 2014	-	1,856,549
Adjustments for cut-off postings - 2015 cut-off	+	3,290,066
Unpaid invoices at year-end 2015 booked to expenses	+	54,722
Depreciation of intangible and tangible fixed assets *	+	9,503,832
Provisions *	+	1,000
Value reductions *	+	55,569
Recovery Orders issued in 2015 booked to revenue, but not yet cashed	-	299,132
Payments made from carry-forward of payment appropriations 2014	+	5,025,095
Other ¹⁴	+	363,425
<i>Adjustment for items included in the budgetary outturn but not in the Statement of Financial Performance</i>		
Asset acquisitions (less unpaid amounts)	-	3,216,020
New pre-financing <u>paid</u> in the year 2015 and remaining open as at 31.12.2015 ¹⁵	-	3,144,245
New pre-financing <u>received</u> during 2015 and remaining open as at 31.12.2015 ¹⁶	+	8,397,850
Budgetary recovery orders issued before 2015, but cashed in the year 2015	+	10,510
Payment appropriations carried over to 2016	-	15,131,537
Cancellation of unused carried-forward payment appropriations from 2014	+	700,502
Adjustment for carry-forward from 2014 of appropriations available at 31.12.15 arising from assigned revenue	+	303,136
Other ¹⁷	-	1,600,296
Total		897,850
Budgetary result (+ for surplus)	+	897,850
Difference	+/-	-

* Impact of the year

¹⁴ Mainly fixed-asset related adjustments.

¹⁵ Relates to the Delegation Agreement - separate financial statements issued in accordance with the delegation agreement - ref EDOC#815372.

¹⁶ Includes € 7M for Delegation Agreement - separate financial statements issued in accordance with the delegation agreement - ref EDOC#815372.

¹⁷ Mainly unpaid invoices booked to expenses at year end 2014 and paid in 2015.

Budget implementation 2015

Budget Item	Appropriation		Modification		Commitments		Payments		Payment approp. to CF to 2016 (i=e-g)	Cancelled (j=b-e)	Final Outturn (k=g+i)
	Initial Budget (a)	Final Budget (b=a+c+d)	Amending budget (c)	Transfer (d)	Executed (e)	% (f=e/b)	Executed (g)	% (h=g/b)			
1 STAFF											
1 1 Staff in active employment											
<i>1 1 0 Temporary staff holding a post provided for in the establishment plan</i>											
1100 Basic salaries	32,153,000	31,794,019	358,000	(716,981)	31,791,696	100.0%	31,791,696	100.0%	-	2,323	31,791,696
1101 Family allowances	4,205,000	4,306,187		101,187	4,306,187	100.0%	4,306,187	100.0%	-	-	4,306,187
1102 Expatriation and foreign-residence allowances	4,855,000	4,952,188		97,188	4,952,188	100.0%	4,952,188	100.0%	-	-	4,952,188
<i>1 1 1 Other staff</i>											
1110 Contract staff	5,740,000	5,976,812		236,812	5,976,812	100.0%	5,976,812	100.0%	-	-	5,976,812
<i>1 1 2 Employer's social security contributions for temporary agents</i>											
1120 Insurance against sickness	1,105,500	1,106,156		656	1,106,156	100.0%	1,106,156	100.0%	-	-	1,106,156
1121 Insurance against accidents and occupational disease	163,000	163,249		249	163,249	100.0%	163,249	100.0%	-	-	163,249
1122 Insurance against unemployment	403,000	423,871		20,871	423,871	100.0%	423,871	100.0%	-	0	423,871
<i>1 1 3 Miscellaneous allowances and grants for temporary agents</i>											
1130 Childbirth and death allowances and grants	6,000	5,354		(646)	5,354	100.0%	5,354	100.0%	-	-	5,354
1131 Travel expenses for annual leave	680,000	718,860		38,860	718,860	100.0%	718,860	100.0%	-	-	718,860
<i>1 1 4 Overtime, shift-work and standby duty</i>											
1141 Shift work and standby duty	265,000	207,679		(57,321)	207,679	100.0%	207,679	100.0%	-	-	207,679
<i>1 1 5 Allowances and expenses on entering and leaving the service and on transfer</i>											
1150 Expenditure related to Recruitment	204,000	421,700	33,000	184,700	421,700	100.0%	321,674	76.3%	100,026	-	421,700
1151 Travel expenses on taking up duties and at end of contract	40,000	41,774		1,774	41,774	100.0%	41,774	100.0%	-	-	41,774
1152 Installation, resettlement and transfer allowances for temporary agents	300,000	407,340		107,340	407,340	100.0%	407,340	100.0%	-	-	407,340
1153 Removal expenses for temporary agents	209,000	145,198		(63,802)	145,198	100.0%	145,198	100.0%	-	-	145,198
1154 Temporary daily subsistence allowances for temporary agents	216,000	145,965		(70,035)	145,965	100.0%	145,965	100.0%	-	-	145,965
<i>1 1 6 Salary weightings</i>											
1160 Salary weightings	2,767,000	2,856,794		89,794	2,856,794	100.0%	2,856,794	100.0%	-	-	2,856,794
<i>1 1 8 Staff expenditure for continuation of staff contracts under the Europol Convention</i>											
1180 Europol Staff	-	3,320		3,320	3,320	100.0%	3,320	100.0%	-	-	3,320
1181 Local Staff	400,000	415,000		15,000	414,979	100.0%	414,979	100.0%	-	21	414,979
1184 Pensions under Europol Convention	-	250		250	250	100.0%	250	100.0%	-	-	250
Chapter 1 1 – Total	53,711,500	54,091,716	391,000	(10,784)	54,089,372	100.0%	53,989,346	99.8%	100,026	2,344	54,089,372
1 3 Socio-medical infrastructure											
<i>1 3 0 Restaurants and canteens</i>											
1300 Catering costs	425,000	405,000		(20,000)	405,000	100.0%	352,849	87.1%	52,151	-	405,000
<i>1 3 1 Medical service</i>											
1310 Medical service	490,000	466,200		(23,800)	466,200	100.0%	335,735	72.0%	130,465	-	466,200
<i>1 3 2 Sports activities and social events</i>											
1320 Sports activities	20,000	20,000		-	20,000	100.0%	20,000	100.0%	-	-	20,000
1321 Social events	23,000	23,000		-	22,393	97.4%	19,613	85.3%	2,780	607	22,393
<i>1 3 5 Other socio-medical expenditure</i>											
1350 Other socio-medical expenditure	5,000	42,800		37,800	42,716	0.0%	42,716	0.0%	-	84	42,716
Chapter 1 3 – Total	963,000	957,000		(6,000)	956,308	99.9%	770,912	80.6%	185,396	692	956,308
1 4 Training											
<i>1 4 0 Training of staff</i>											
1400 Training of staff	200,000	237,000		37,000	236,452	99.8%	110,410	46.6%	126,042	548	236,452
Chapter 1 4 – Total	200,000	237,000		37,000	236,452	99.8%	110,410	46.6%	126,042	548	236,452

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Budget Item	Appropriation		Modification		Commitments		Payments		Payment approp. to CF to 2016 (i=e-g)	Cancelled (j=b-e)	Final Outturn (k=g+i)
	Initial Budget (a)	Final Budget (b=a+c+d)	Amending budget (c)	Transfer (d)	Executed (e)	% (f=e/b)	Executed (g)	% (h=g/b)			
1 5 Other staff-related expenditure											
1 5 0 PMO Services											
1501 PMO Management costs	312,000	302,000		(10,000)	302,000	100.0%	297,439	98.5%	4,561	-	302,000
1 5 1 Supplementary clerical and interim services											
1510 Supplementary clerical and interim services	200,000	260,000		60,000	258,000	99.2%	257,041	98.9%	959	2,000	258,000
1 5 2 Other external services											
1520 Other external services	857,000	956,800		99,800	956,729	100.0%	759,466	79.4%	197,264	71	956,729
1 5 3 European School											
1530 European School	1,320,000	1,320,000		-	1,320,000	100.0%	1,320,000	100.0%	-	-	1,320,000
Chapter 1 5 – Total	2,689,000	2,838,800		149,800	2,836,729	99.9%	2,633,945	92.8%	202,784	2,071	2,836,729
1 6 Entertainment and representation expenses											
1 6 0 Entertainment and representation expenses											
1600 General entertainment and representation expenses	73,000	71,000		(2,000)	67,218	94.7%	53,947	76.0%	13,271	3,782	67,218
Chapter 1 6 – Total	73,000	71,000		(2,000)	67,218	94.7%	53,947	76.0%	13,271	3,782	67,218
TITLE 1 – TOTAL	57,636,500	58,195,516	391,000	168,016	58,186,081	100.0%	57,558,561	98.9%	627,520	9,435	58,186,081
2 OTHER ADMINISTRATIVE EXPENDITURE											
2 0 Rental of buildings and associated costs											
2 0 0 Rent											
2000 Rent	375,000	248,452		(126,548)	248,452	100.0%	248,452	100.0%	-	-	248,452
2 0 1 Insurance of building(s)											
2010 Insurance of building(s)	42,000	36,196		(5,804)	36,196	100.0%	36,196	100.0%	-	-	36,196
2 0 2 Water, gas, electricity and local taxes											
2020 Water, gas, electricity and local taxes	590,000	493,500		(96,500)	493,458	100.0%	415,705	84.2%	77,753	42	493,458
2 0 3 Cleaning and maintenance											
2030 Cleaning and treatment of waste	550,000	460,300		(89,700)	460,237	100.0%	332,562	72.2%	127,675	63	460,237
2 0 4 Security of buildings and persons											
2040 Security equipment and maintenance of security installations	56,000	52,613		(3,387)	51,803	98.5%	50,803	96.6%	1,000	810	51,803
2041 Security services	-	-		-	-	0.0%	-	0.0%	-	-	-
2042 Health and safety at work	10,000	7,800		(2,200)	7,602	97.5%	4,742	60.8%	2,861	198	7,602
2 0 5 Other building related expenditure											
2050 Other building related expenditure	3,422,500	4,459,094	66,894	969,700	4,459,094	100.0%	1,553,309	34.8%	2,905,785	-	4,459,094
Chapter 2 0 – Total	5,045,500	5,757,955	66,894	645,561	5,756,842	100.0%	2,641,768	45.9%	3,115,074	1,113	5,756,842
2 1 Administrative information technology											
2 1 0 Costs of administrative information technology equipment and related expenditure											
2100 Administrative purchase and maintenance of HW and SW	1,040,000	811,100		(228,900)	810,002	99.9%	653,615	80.6%	156,387	1,098	810,002
2104 Administrative ICT consultancy	126,500	157,125		30,625	157,125	0.0%	157,125	0.0%	-	-	157,125
2105 Administrative ICT External Service Provision	1,700,500	1,340,451		(360,049)	1,340,451	100.0%	918,177	68.5%	422,274	-	1,340,451
Chapter 2 1 – Total	2,867,000	2,308,676		(558,324)	2,307,578	100.0%	1,728,917	74.9%	578,661	1,098	2,307,578
2 2 Movable property and associated costs											
2 2 0 Technical equipment and installations											
2200 Technical equipment and installations	12,000	12,000			12,000	100.0%	10,674	89.0%	1,326	-	12,000
2 2 1 Furniture and other acquisitions											
2210 Furniture and other acquisitions	60,000	190,706		130,706	189,138	99.2%	15,447	8.1%	173,691	1,568	189,138

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Budget Item	Appropriation		Modification		Commitments		Payments		Payment approp. to CF to 2016 (i=e-g)	Cancelled (j=b-e)	Final Outturn (k=g+i)
	Initial Budget (a)	Final Budg-et(b=a+c+d)	Amending budget (c)	Transfer (d)	Executed (e)	% (f=e/b)	Executed (g)	% (h=g/b)			
2 2 2 Transport equipment											
2220 Purchases and long-term lease of transport equipment	60,000	-		(60,000)	-	0.0%	-	0.0%	-	-	-
2221 Maintenance, repair and other expenditures of transport equipment	50,000	36,800		(13,200)	36,269	98.6%	33,794	91.8%	2,475	531	36,269
2222 Car insurance	20,000	16,976		(3,024)	16,976	100.0%	16,976	100.0%	-	-	16,976
2223 Fuel	30,000	20,000		(10,000)	20,000	100.0%	18,521	92.6%	1,479	-	20,000
2 2 3 Documentation and Open Sources											
2230 Library expenses, purchase of books, subscriptions to newspapers and periodicals	50,000	45,100		(4,900)	45,081	100.0%	44,954	99.7%	127	19	45,081
2231 Open sources	300,000	300,000		-	298,822	99.6%	297,908	99.3%	914	1,178	298,822
Chapter 2 2 – Total	582,000	621,582		39,582	618,286	99.5%	438,274	70.5%	180,011	3,296	618,286
2 3 Current administrative expenditure											
2 3 0 Stationery and office supplies											
2300 Stationery and office supplies	60,000	55,500		(4,500)	55,301	99.6%	54,588	98.4%	713	199	55,301
2 3 1 Financial charges											
2310 Bank charges	5,000	5,000		-	5,000	100.0%	5,000	100.0%	-	-	5,000
2 3 2 Legal expenses and damages											
2320 Legal expenses	35,000	62,000		27,000	61,575	99.3%	54,470	87.9%	7,105	425	61,575
2321 Damages and compensation	-	2,000		2,000	797		797		-	1,204	797
2 3 3 Other administrative expenditure											
2330 Miscellaneous insurance	30,000	30,000		-	30,000	100.0%	27,866	92.9%	2,134	-	30,000
2331 Uniforms and working clothes	16,000	21,700		5,700	21,645	99.7%	21,645	99.7%	-	55	21,645
2332 Administrative translation services	6,000	2,706		(3,294)	2,706	100.0%	2,706	100.0%	-	-	2,706
2334 External administrative expertise	75,000	53,000		(22,000)	52,758	99.5%	42,873	80.9%	9,885	242	52,758
2335 Administrative meetings	13,000	6,000		(7,000)	5,287	88.1%	5,287	88.1%	-	713	5,287
2336 Other expenditure	20,000	30,000		10,000	28,887	96.3%	11,885	39.6%	17,002	1,113	28,887
Chapter 2 3 – Total	260,000	267,906		7,906	263,956	98.5%	227,118	84.8%	36,838	3,950	263,956
2 4 Postal charges and telecommunications											
2 4 0 Postal and delivery charges											
2400 Postal and delivery charges	75,000	55,516		(19,484)	55,500	100.0%	49,957	90.0%	5,543	16	55,500
2 4 1 Administrative Telecommunications											
2410 Administrative Telecommunications costs	422,500	301,500		(121,000)	300,617	99.7%	206,610	68.5%	94,006	883	300,617
Chapter 2 4 – Total	497,500	357,016		(140,484)	356,117	99.7%	256,567	71.9%	99,549	899	356,117
2 5 Statutory expenditure											
2 5 0 Management Board											
2500 Management Board Meetings	515,000	474,284		(40,716)	474,281	100.0%	394,466	83.2%	79,815	3	474,281
2501 Management Board Working Groups	60,000	31,000		(29,000)	30,400	98.1%	26,198	84.5%	4,202	600	30,400
2502 Management Board Secretariat	5,000	5,000		-	5,000	100.0%	5,000	100.0%	-	-	5,000
2 5 1 Joint Supervisory Body											
2510 Joint Supervisory Body Costs	423,000	356,025		(66,975)	346,019	97.2%	269,758	75.8%	76,261	10,006	346,019
2 5 2 Internal auditor											
2520 Internal auditor	10,000	2,500		(7,500)	2,500	100.0%	2,098	83.9%	402	-	2,500
Chapter 2 5 - Total	1,013,000	868,809		(144,191)	858,200	98.8%	697,520	80.3%	160,680	10,609	858,200
2603 Community subsidy											
TITLE 2 – TOTAL	10,265,000	10,181,944	66,894	(149,950)	10,160,978	99.8%	5,990,164	58.8%	4,170,814	20,966	10,160,978

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Budget Item	Appropriation		Modification		Commitments		Payments		Payment approp. to CF to 2016 (i=e-g)	Cancelled (j=b-e)	Final Outturn (k=g+i)
	Initial Budget (a)	Final Budget (b=a+c+d)	Amending budget (c)	Transfer (d)	Executed (e)	% (f=e/b)	Executed (g)	% (h=g/b)			
3 OPERATIONAL ACTIVITIES											
3 0 Operations											
3 0 0 Expenditure for strategic and operational activities											
3000 Meetings	2,017,000	2,007,076	33,000	(42,924)	1,952,869	97.3%	1,842,342	91.8%	110,527	54,207	1,952,869
3001 Translations	17,500	66,042		48,542	64,606	97.8%	64,606	97.8%	-	1,436	64,606
3002 Printing	100,000	103,000		3,000	101,793	98.8%	73,155	71.0%	28,638	1,207	101,793
3003 Missions	1,735,800	2,024,630		288,830	2,024,600	100.0%	1,918,303	94.7%	106,297	30	2,024,600
3004 External expertise	72,000	64,259		(7,741)	63,833	99.3%	48,673	75.7%	15,160	426	63,833
3005 Expertise training for third parties	317,000	278,323		(38,677)	262,120	94.2%	251,789	90.5%	10,331	16,203	262,120
3006 Operational equipment	5,000	8,134		3,134	7,497	92.2%	6,178	76.0%	1,319	637	7,497
3007 Operational subsidies	100,000	130,000		30,000	115,637	89.0%	113,137	87.0%	2,500	14,363	115,637
3008 Operational training	445,000	356,470		(88,530)	335,416	94.1%	306,174	85.9%	29,242	21,054	335,416
3 0 1 Liaison Bureaux outside the Netherlands											
3010 Liaison Bureaux outside the Netherlands	54,000	59,000		5,000	59,000	100.0%	18,508	31.4%	40,492	-	59,000
Chapter 3 0 – Total	4,863,300	5,096,934	33,000	200,634	4,987,371	97.9%	4,642,865	91.1%	344,506	109,564	4,987,371
3 1 Operational information technology											
3 1 0 Operational information technology and related expenditure											
3100 Operational purchase and maintenance of HW and SW	11,002,800	11,680,600		677,800	11,678,283	100.0%	10,098,409	86.5%	1,579,874	2,317	11,678,283
3105 Operational ICT External Service Provision	6,503,400	5,674,400		(829,000)	5,633,984	99.3%	2,764,841	48.7%	2,869,143	40,416	5,633,984
Chapter 3 1 – Total	17,506,200	17,355,000		(151,200)	17,312,267	99.8%	12,863,250	74.1%	4,449,017	42,733	17,312,267
3 2 Telecommunication costs for operational activities											
3 2 0 Telecommunication costs for operational activities											
3200 Operational telecommunications costs	1,435,000	1,532,500		97,500	1,532,500	100.0%	846,929	55.3%	685,571	-	1,532,500
Chapter 3 2 – Total	1,435,000	1,532,500		97,500	1,532,500	100.0%	846,929	55.3%	685,571	-	1,532,500
3 3 Seconded National Experts (Operational)											
3 3 0 Seconded National Experts (Operational)											
3300 Seconded National Experts (Operational)	2,500,000	2,310,000		(190,000)	2,310,000	100.0%	2,308,398	99.9%	1,602	-	2,310,000
Chapter 3 3 – Total	2,500,000	2,310,000		(190,000)	2,310,000	100.0%	2,308,398	99.9%	1,602	-	2,310,000
3 4 EPCC / COSI											
3 4 0 EPCC / COSI											
3400 EPCC	140,000	165,000		25,000	155,232	94.1%	155,232	94.1%	-	9,768	155,232
Chapter 3 4 – Total	140,000	165,000		25,000	155,232	94.1%	155,232	94.1%	-	9,768	155,232
3 5 Heads of Europol National Units											
3 5 0 Heads of Europol National Units											
3500 Heads of Europol National Units	90,000	90,000		-	83,800	93.1%	83,381	92.6%	419	6,200	83,800
Chapter 3 5 – Total	90,000	90,000		-	83,800	93.1%	83,381	92.6%	419	6,200	83,800
Title 3 – TOTAL	26,534,500	26,549,434	33,000	(18,066)	26,381,169	99.4%	20,900,055	78.7%	5,481,114	168,265	26,381,169
Total expenditure (Titles 1-3)	94,436,000	94,926,894	490,894	-	94,728,228	99.8%	84,448,779	89.0%	10,279,449	198,666	94,728,228

Europol Public Information

Budget implementation of assigned revenue and expenditure

Fund source C5 - Assigned revenue appropriations carried forward from 2014

Budget Item	Carry forward ap- propr.	Implementation 2015				Carry over appropri- ations	
		Comm	Paym	Comm rate	Paym rate	Open comm	Available budget
	a	b	c	d=b/a	e=c/a	f=b-c	g=a-b
1100 Basic salaries	26,608	26,608	26,608	100%	100%	-	-
1101 Family allowances	9,665	9,665	9,665	100%	100%	-	-
1200 Administrative Missions	285	285	285	100%	100%	-	-
1600 General entertainment and representation expenses	22,736	22,736	21,222	100%	93%	1,514	-
2020 Water gas electricity and local taxes	11,578	11,578	11,578	100%	100%	-	-
2336 Other expenditure	58,319	58,110	58,026	100%	99%	84	210
2603 Community subsidy	8,765	8,765	8,765	100%	100%	-	-
3000 Meetings	236	236	236	100%	100%	-	-
3005 Expertise training for third parties	6,000	6,000	6,000	100%	100%	-	-
3007 Operational subsidies	34,784	34,784	34,784	100%	100%	-	-
3200 Operational telecommuni- cations costs	113,740	113,740	46,848	100%	41%	66,892	-
3300 Seconded National Experts (Operational)	420	420	420	100%	100%	-	-
3400 EPCC	10,000	10,000	9,516	100%	95%	484	-
Total	303,136	302,926	233,953	100%	77%	68,973	210

Europol Public Information

Fund source C4 – Internal and external assigned revenue and expenditure

		Implementation 2015				Carry over appropriations	
Budget item	Cashed Revenue (IC4/IC41)	Comm	Paym	Comm rate	Paym rate	Open comm	Available budget
	a	b	c	d=b/a	e=c/a	f=b-c	g=a-b
1100	Basic salaries	-	-	0%	0%	-	41,521
1181	Local Staff	-	-	0%	0%	-	1,499
1510	Supplementary clerical and interim services	-	-	0%	0%	-	121
1600	General entertainment and representation expenses	-	-	0%	0%	-	26,362
2105	Administrative ICT External Service Provision	62,989	-	24%	0%	62,989	197,306
2221	Maintenance repair and other expenditures of transport equipment	-	-	0%	0%	-	700
2336	Other expenditure	-	-	0%	0%	-	58,867
2410	Administrative Telecommunications costs	-	-	0%	0%	-	26,934
3000	Meetings	-	-	0%	0%	-	987
3001	Translations	-	-	0%	0%	-	12,762
3005	Expertise training for third parties	-	-	0%	0%	-	500
3007	Operational subsidies	-	-	0%	0%	-	35,013
3100	Operational purchase and maintenance of HW and SW	-	-	0%	0%	-	69,126
3200	Operational telecommunications costs	42,369	-	46%	0%	42,369	49,916
3500	Heads of Europol National Units	-	-	0%	0%	-	178
Total	627,150	105,358	-	17%	0%	105,358	521,792

Fund source R0 – Internal and external assigned revenue and expenditure

		Implementation 2015				Carry over appropriations	
Budget Item	Cashed Revenue (IR)	Comm	Paym	Comm rate	Paym rate	Open comm	Available budget
	a	b	c	d=b/a	e=c/a	f=b-c	g=a-b
3600	Operational expenditure related to subsidies and grants / DA	4,409,043	3,344,245	63%	48%	1,064,798	2,590,957
3700	Operational expenditure related to research and development projects / OHIM	310,000	-	62%	0%	310,000	190,000
Total	7,500,000	4,719,043	3,344,245	63%	45%	1,374,798	2,780,957

Implementation of appropriations carried forward from 2014 to 2015

Chapter Heading	Carry forward to 2015	Payments	Implem. rate	Unused carry forward
11 Staff in active employment	112,680	96,689	86%	15,990
12 Administrative Missions	-	-	-	-
13 Socio-medical infrastructure	134,151	118,162	88%	15,989
14 Training	69,403	69,403	100%	-
15 Other staff-related expenditure	99,975	76,166	76%	23,809
16 Entertainment and representation expenses	4,338	2,413	56%	1,925
Title 1	420,547	362,834	86%	57,713
20 Rental of buildings and associated costs	1,182,011	1,146,784	97%	35,227
21 Administrative information technology	386,407	336,777	87%	49,630
22 Movable property and associated costs	78,479	76,386	97%	2,093
23 Current administrative expenditure	51,478	47,795	93%	3,683
24 Postal charges and telecommunications	71,362	45,397	64%	25,964
25 Statutory expenditure	94,787	67,864	72%	26,923
	8,200	6,695	82%	1,505
Title 2	1,872,724	1,727,698	92%	145,026
30 Operations	228,347	133,067	58%	95,280
31 Operational information technology	2,549,428	2,239,833	88%	309,596
32 Telecommunication costs for operational activities	654,527	561,663	86%	92,864
33 Seconded National Experts (Operational)	-	-	-	-
34 EPCC / COSI	-	-	-	-
35 Heads of Europol National Units	23	-	-	23
Title 3	3,432,326	2,934,563	85%	497,763
TOTAL	5,725,597	5,025,095	87.8%	700,502

Appropriations carried forward from 2015 to 2016

	Carry forward of payment appropriations	Carry forward of commitment appropriations
A: Payment appropriations (C1)	10,279,449	
B: Appropriations arising from assigned revenue (C5)	68,973	210
C: Appropriations arising from assigned revenue (C4)	105,358	521,792
D: Appropriations arising from assigned revenue (R0)	1,374,798	2,780,957
	11,828,578	3,302,958

Total carry forward of appropriations	15,131,537
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A: Payment appropriations (from fund source C1)

Chapter Heading	Commitments	Payments	Carry forward to 2016 (C8)
11 Staff in active employment	54,089,372	53,989,346	100,026
12 Administrative Missions	-	-	-
13 Socio-medical infrastructure	956,308	770,912	185,396
14 Training	236,452	110,410	126,042
15 Other staff-related expenditure	2,836,729	2,633,945	202,784
16 Entertainment and representation expenses	67,218	53,947	13,271
Title 1	58,186,081	57,558,561	627,520
20 Rental of buildings and associated costs	5,756,842	2,641,768	3,115,074
21 Administrative information technology	2,307,578	1,728,917	578,661
22 Movable property and associated costs	618,286	438,274	180,011
23 Current administrative expenditure	263,956	227,118	36,838
24 Postal charges and telecommunications	356,117	256,567	99,549
25 Statutory expenditure	858,200	697,520	160,680
Title 2	10,160,978	5,990,164	4,170,814
30 Operations	4,987,371	4,642,865	344,506
31 Operational information technology	17,312,267	12,863,250	4,449,017
32 Telecommunication costs for operational activities	1,532,500	846,929	685,571
33 Seconded National Experts (Operational)	2,310,000	2,308,398	1,602
34 EPCC	155,232	155,232	-
35 Heads of Europol National Units	83,800	83,381	419
Title 3	26,381,169	20,900,055	5,481,114
TOTAL	94,728,228	84,448,779	10,279,449

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B: Appropriations arising from assigned revenue (fund source C5)

Budget Item		Appropriations	Comms	Payms	Carry over of payment app. to C8	Carry over of commitment app. to C5
		a	b	c	d=b-c	e=a-b
1100	Basic salaries	26,608	26,608	26,608	-	-
1101	Family allowances	9,665	9,665	9,665	-	-
1200	Administrative Missions	285	285	285	-	-
1600	General entertainment and representation expenses	22,736	22,736	21,222	1,514	-
2020	Water gas electricity and local taxes	11,578	11,578	11,578	-	-
2336	Other expenditure	58,319	58,110	58,026	84	210
2603	Community subsidy	8,765	8,765	8,765	-	-
3000	Meetings	236	236	236	-	-
3005	Expertise training for third parties	6,000	6,000	6,000	-	-
3007	Operational subsidies	34,784	34,784	34,784	-	-
3200	Operational telecommunications costs	113,740	113,740	46,848	66,892	-
3300	Seconded National Experts (Operational)	420	420	420	-	-
3400	EPCC	10,000	10,000	9,516	484	-
Total		303,136	302,926	233,953	68,973	210

C: Appropriations arising from assigned revenue (fund sources C4 to C5)

Heading		Appropriations	Comms	Payms	Carry over of payment app. to C8	Carry over of commitment app. to C5
		a	b	c	d=b-c	e=a-b
1100	Basic salaries	41,521	-	-	-	41,521
1181	Local Staff	1,499	-	-	-	1,499
1510	Supplementary clerical and interim services	121	-	-	-	121
1600	General entertainment and representation expenses	26,362	-	-	-	26,362
2105	Administrative ICT External Service Provision	260,295	62,989	-	62,989	197,306
2221	Maintenance repair and other expenditures of transport equipment	700	-	-	-	700
2336	Other expenditure	58,867	-	-	-	58,867
2410	Administrative Telecommunications costs	26,934	-	-	-	26,934
3000	Meetings	987	-	-	-	987
3001	Translations	12,762	-	-	-	12,762
3005	Expertise training for third parties	500	-	-	-	500
3007	Operational subsidies	35,013	-	-	-	35,013
3100	Operational purchase and maintenance of HW and SW	69,126	-	-	-	69,126
3200	Operational telecommunications costs	92,285	42,369	-	42,369	49,916
3500	Heads of Europol National Units	178	-	-	-	178
Total		627,150	105,358	-	105,358	521,792

Revenue

Item	Heading	Budget 2015	Established Revenue	Cashed Revenue 2015	Outstanding amount
9000	Regular subsidy from the Community (IC1)	94,447,000	94,447,000	94,447,000	-
9001	Subsidy for European School (IC1)	413,000	413,000	413,000	-
9200	Other revenue (IC1)	66,894	66,894	66,894	-
9200	Other revenue (IC11)		420	-	420
9200	Other revenue (IC41)		20,808	10,510	10,298
9200	Other revenue (IC4)		913,639	614,096	299,543
9201	Proceeds of taxation of staff (IC4)		2,544	2,544	-
9010	Other subsidies and grants (IR)		7,500,000	7,500,000	-
	Total revenue	94,926,894	103,364,305	103,054,044	310,261

Budget transfers

Article Heading		Adopted budget	Sum of Transfers	Amending Budget	Final Budget
110	Temporary staff holding a post provided for in the establishment plan	41,213,000	(518,606)	358,000	41,052,394
111	Other staff	5,740,000	236,812		5,976,812
112	Employer's social security contributions for temporary agents	1,671,500	21,776		1,693,276
113	Miscellaneous allowances and grants for temporary agents	686,000	38,214		724,214
114	Overtime shift-work and standby duty	265,000	(57,321)		207,679
115	Allowances and expenses on entering and leaving the service and on transfer	969,000	159,977	33,000	1,161,977
116	Salary weightings	2,767,000	89,794		2,856,794
118	Staff expenditure for continuation of staff contracts under the Euro-pol Convention	400,000	18,570		418,570
130	Restaurants and canteens	425,000	(20,000)		405,000
131	Medical service	490,000	(23,800)		466,200
132	Sports activities and social events	43,000	-		43,000
133	Staff Committee	-	-		-
135	Other socio-medical expenditure	5,000	37,800		42,800
140	Training of staff	200,000	37,000		237,000
150	PMO Services	312,000	(10,000)		302,000
151	Supplementary clerical and interim services	200,000	60,000		260,000
152	Other external services	857,000	99,800		956,800
153	European School	1,320,000	-		1,320,000
160	Entertainment and representation expenses	73,000	(2,000)		71,000
1	STAFF TOTAL	57,636,500	168,016	391,000	58,195,516
200	Rent	375,000	(126,548)		248,452
201	Insurance of building(s)	42,000	(5,804)		36,196
202	Water gas electricity and local taxes	590,000	(96,500)		493,500
203	Cleaning and maintenance	550,000	(89,700)		460,300
204	Security of buildings and persons	66,000	(5,587)		60,413
205	Other building related expenditure	3,422,500	969,700	66,894	4,459,094
210	Costs of administrative information technology equipment and related expenditure	2,867,000	(558,324)		2,308,676
220	Technical equipment and installations	12,000	-		12,000
221	Furniture and other acquisitions	60,000	130,706		190,706
222	Transport equipment	160,000	(86,224)		73,776
223	Documentation and Open Sources	350,000	(4,900)		345,100
230	Stationery and office supplies	60,000	(4,500)		55,500
231	Financial charges	5,000	-		5,000
232	Legal expenses and damages	35,000	29,000		64,000
233	Other administrative expenditure	160,000	(16,594)		143,406
240	Postal and delivery charges	75,000	(19,484)		55,516
241	Administrative Telecommunications	422,500	(121,000)		301,500
250	Management Board	580,000	(69,716)		510,284
251	Joint Supervisory Body	423,000	(66,975)		356,025
252	Internal auditor	10,000	(7,500)		2,500
	TITLE 2 – TOTAL	10,265,000	(149,950)	66,894	10,181,944
300	Expenditure for strategic and operational activities	4,809,300	195,634	33,000	5,037,934
301	Liaison Bureaux outside the Netherlands	54,000	5,000		59,000
310	Operational information technology and related expenditure	17,506,200	(151,200)		17,355,000
320	Telecommunication costs for operational activities	1,435,000	97,500		1,532,500
330	Seconded National Experts (Operational)	2,500,000	(190,000)		2,310,000
340	EPCC / COSI	140,000	25,000		165,000
350	Heads of Europol National Units	90,000	-		90,000
	Title 3 – TOTAL	26,534,500	(18,066)	33,000	26,549,434
	Total expenditure (Titles 1-3)	94,436,000	-	490,894	94,926,894

Explanatory notes

The Europol budget 2015 amounting to € 94.4M was adopted by the Management Board in December 2014.

The budget 2015 was amended in the second half of the year by € 491K in total. An amount of € 424K was added with the aim to reinforce resources to manage migration and refugee flows. In addition the budget was amended for the bank interest received (€ 67K).

The total adopted budget excluding assigned revenue was € 94.9M. Compared to the adopted budget 2014 (€ 84.3M) this is an increase of € 10.6M or 12.6%.

Budgetary Outturn 2015

The overall draft budgetary outturn for the financial year 2015 comes to € 898K. This includes the following:

- An amount of € 199K of the 2015 budget was not committed and lapsed.
- An amount of € 700.5K of the appropriations carried forward from 2014 to 2015 was not used (including € 47.6K not used as internal assigned revenue arising from fund source C5).
- The exchange rate difference was -€ 1.3K

Budget implementation 2015

In order to measure the budget performance, several key performance indicators (KPIs) directly linked to the Europol Work Plan 2015 were set at the beginning of the year, following the recommendations from the Commission and the European Court of Auditors.

Budget performance was measured for the overall budget based on the implementation of the budget (commitments and payments). The target set for the commitment implementation rate was at least 95% and for the payment implementation rate it was recommended at least 90% of the budget at the end of the year in order to secure a reasonable carry forward to the next year.

The final outcome of the KPIs for 2015 is as follows:

- The implementation of commitment appropriations (referred to in this report under Section 2.2 'Expenditure (C1 – current year)') must reach at least 95%; this target was achieved as the implementation rate reached 99.8%.
- The targets for the payment implementation rates are at least:
 - 90% for Title 1, 80% for Title 2 and 70% for Title 3.

In line with the expectation Europol exceeded the target for Title 1 and Title 3, while for Title 2 the target was not reached. The reason for not achieving the target for Title 2 (Administrative expenditure) is mainly due to the structure of the expenditure and the lengthy process which is necessary before (sub-) contractors and the Host State can invoice SLA activities related to maintenance and additional work to the building. The payment rate for Title 1 and Title 3 was above target (98.9% and 78.8% respectively) while the payment rate for Title 2 (58.8%) was below the target set.

The overall payment rate was just under the target of 90% and came to 89%.

The cancellation of the carry forward commitments from 2014 should not exceed 5%. This target was not reached as the cancelled carry forward amounted to 12%. A total of € 700.5K was not used and is incorporated in the final budget outturn. The unused carry forward from 2014 to 2015 mainly relates to an overestimation of some commitments for running costs (the final reimbursement of various meeting and mission expenditure turned out to be lower than expected) and lower final expenditure for ICT consultancy and sTesta.

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Title 1 – Staff related expenditure

The implementation rate of commitments for Title 1 was 100% and the payment rate came to 98.9%.

A number of transfers from other Titles were made to Chapter 11 to cover the shortage in the budget related to the salary increase.

Title 2 – Other administrative expenditure

The implementation rate for commitments came to 99.8% and the payment rate came to 58.8%.

The expenditure for the large building-related projects (operational room, video wall) will only occur in 2016 and other building-related expenditure is traditionally slower as it requires involvement of (sub-) contractors and Host State before invoicing. In addition, a transfer was made late in the year to place orders for furniture (for the new staff resulting from amending budget) and the invoices will only be received in 2016.

The commitment implementation rate for the administrative ICT was 100% and relates mostly to on-going running network and telecommunication expenditure (Call centre services, ABAC fees, internet website hosting, etc.) as well as software maintenance and consultancy services for the ICT administrative systems (FMIS, HR, IRIS, etc.).

For the rest of this Title, the majority of the budget is foreseen for statutory expenditure (Management Board, including working groups and JSB) with a high commitment implementation rate (98.8%).

Title 3 – Operational activities

The overall commitment implementation rate under Title 3 came to 99.4% and the payment rate was 78.7%.

The implementation for the operational ICT amounted to € 18.8M out of which € 11.9M corresponds to services (software maintenance renewals for different systems, consultancy, service desk, etc.) and around € 6.9M relates to different projects and work-packages. The main areas of lower payment implementation are consultancy (for example for EAS due to project implementation issues) and operational telecommunication (Testa) due to the delay in invoicing.

An amount of € 5.48M is carried forward, representing 20.6% of the budget in Title 3. Out of the carried forward amount, 94% is for the operational information and telecommunication costs; the remaining 6% is for operational activity related costs (Chapter 30).

Budget implementation of assigned revenue and expenditure

As regards the implementation of the internal assigned revenue, there is a distinction between the funds carried forward (fund source C5) and the funds that have been established in 2015 (fund source C4):

Fund source C5: The assigned revenue appropriations carried forward amounted to € 303K which derives from various refunds. During the year almost all funds have been committed (99.9%). A total of 77.1% of all commitment appropriations were paid, amounting to € 234K. The remaining outstanding appropriations amounting to € 69K is carried forward to 2016 for future implementation.

Fund source C4: The assigned revenue established under fund source C4 consists of two different parts; commitment appropriations (amounting to € 522K) for internal assigned revenue which are carried over (to fund source C5) and payment appropriations (commitments amounting to € 105K) which shall be carried forward automatically (to fund source C8). During the year 2015 an overall amount of € 627K was established and cashed. The majority of funds, amounting to € 448.6K, were recovered for various ICT purposes, € 129K relating to administrative refunds and the remaining € 49.4K for refunds relating to operational activities.

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Fund source R0: The external assigned revenue included in the budgetary accounts amounted to € 7.5M relating to two different agreements for which the implementation was started in 2015 and will continue into 2016:

- € 7M for a delegation agreement¹⁸ with DG Home which entrusts Europol with support tasks during a portion of the policy cycle 2014-2017 for EMPACT activities (European Multidisciplinary Platform against Criminal Threats) prioritised by JHA Council and as laid down in the Operational Action Plans. During 2015 € 4.4M was committed and payments were made amounting to € 3.3M.
- € 500K for a grant agreement with the Office for the Harmonization in the Internal Market for the fight against Intellectual Property Rights infringements. No payments were made in 2015 but commitments amounted to € 310K.

Implementation of appropriations carried forward from 2014 to 2015

The carry forward to 2015 came to a total of € 5.7M of payment appropriations to cover existing commitments, representing 6.7% of the 2014 budget. This was almost € 3.8M lower compared to the previous year (payment appropriations carried forward from 2013 to 2014).

The final implementation rate of the carry forward was 87.8% at the end of the year, which was 13% higher than in 2014. A total of € 700.5K was not used and is incorporated in the final budget outturn. The unused carry forward from 2014 to 2015 mainly relates to an overestimation of some commitments for running costs (the final reimbursement of various meeting and mission expenditure turned out to be lower than expected) and lower final expenditure for ICT consultancy and sTesta.

Appropriations carried forward from 2015 to 2016

Carry-forward of appropriations (fund source C1 to C8)

In accordance with Article 14.5 of the Financial Regulation applicable to Europol, non-differentiated appropriations corresponding to obligations duly contracted at the end of the financial year shall be carried forward automatically to the following financial year only.

Payment appropriations to cover existing commitments amounting to € 10.3M were carried forward representing 10.8% of the overall budget (€ 94.9M). Out of the € 10.3M carried forward:

- € 627.5K concerns Title 1 (Staff), being 1.1% of the Title 1 budget (€ 58.2M)
- € 4.17M concerns Title 2 (Administrative Expenditure), being 41.0% of the Title 2 budget (€ 10.2M)
- € 5.48M concerns Title 3 (Operational Expenditure), being 20.6% of the Title 3 budget (€ 26.5M)

Carry-forward of internal assigned revenue

Payment appropriations (fund source C5/C4 to C8)

In accordance with Article 15 of the Financial Regulation applicable to Europol, the payment appropriations available at 31 December 2015 arising from assigned revenue and not fully paid shall be carried forward automatically for one year only (to fund source C8).

- A part of the assigned revenue appropriations under fund source C4 which derived from various refunds was committed and not paid. The amount of payment appropriations of € 105K was carried forward to 2016 to fund source C8 for future payments.
- An amount of € 69K of payments appropriations (open commitments) not fully paid under fund source C5 was carried forward to fund source C8 for future payments.

Commitment appropriations (fund source C5/C4 to C5)

The appropriations available at 31 December 2015 arising from assigned revenue can be carried forward automatically for one year only, with the exception of external assigned revenue which may be used until the time the project is carried out. A total amount of € 522K was carried forward. This is broken down as follows:

¹⁸ Separate financial statements issued in accordance with the delegation agreement – ref EDOC#815372.

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- A total of € 522K was collected up until the end of December and not committed under fund source C4. This amount is carried forward to fund source C5 for commitments in 2016.
- A remaining amount of € 210 was not committed under fund source C5. This amount remains under fund source C5.

Carry-forward of external assigned revenue (fund source R0)

The unspent appropriations for external assigned revenue are carried forward automatically. Of the overall amount of € 7.5M of external assigned revenue, € 1.4M in payment appropriations and € 2.8M in commitment appropriations are carried forward.

Revenue 2015

The revenue of Europol was almost fully covered by the Community subsidy amounting to € 94.9M in 2015. Out of that total, € 413K related to the Subsidy for the European School. An amount of € 491K was added after the 2015 budget was amended with the aim to reinforce resources to manage migration and refugee flows and for the bank interest received in accordance with Article 58 FR.

All instalments of the Community subsidy, including the subsidy for European School, for the year 2015 were received from the Commission, amounting to € 94.9M.

The outstanding amount from 2014 (€ 21K) was carried over to 2015 mainly relating to open recovery orders for Non-EU States' connections and other secure communication links, travel expenditure and recoveries for court cases. Only half of the established revenue (€ 10.5K) was cashed and the outstanding amount was carried forward to 2016.

During 2015 other revenue (including proceeds of taxation) amounting to € 916K was established and 67% of this was cashed. This revenue was linked to expenditure budget items where it will be re-used for future expenditure of the same nature in the new budgetary year (2016).

With reference to the external assigned revenue related to the EMPACT delegation Agreement¹⁹ and the grant agreement on the fight against intellectual property right infringements, an amount of € 7.5M was cashed. This amount is excluded from the budgetary outturn and will be further implemented for its specific purpose in 2016.

Budget transfers 2015

Throughout the year a total number of 68 transfers were made for a total amount of almost € 4.36M (or 4.6% of the budget).

Overall the budget under Title 1 was increased (€ 168K) due to transfers from Title 2 (€ 150K) and Title 3 (€ 18K). In addition, amending budgets totalling € 491K were added of which € 392K was added to Title 1, € 67K to Title 2 and € 33K to Title 3.

The budget 2015 was drawn up without margins and contingencies. The budget implementation was carefully monitored throughout the year and all departments were encouraged to identify opportunities to reduce costs for their planned activities by applying efficiency savings or re-prioritising in order to support the salary increase (1.7%) later in the year. Also for particular needs concerning the office environment, transfers were made to continue with the necessary workspace initiatives in the area of facilities. Furthermore, a number of transfers within the ICT budget items were made in order to adjust the budget allocation to the latest developments with the ICT programmes. Due to some delay in consultancy expenditure for projects, transfers were made to facilitate hardware and software needs in order to efficiently implement the work plan 2015. In addition, some transfers were necessary to bear in mind differences between the planning and the implementation of the budget due to urgent situations in certain crime areas (for example for migration and counter terrorism activities).

All transfers were decided by the Director in accordance with Article 27(1) of the Financial Regulation applicable to Europol.

¹⁹ Separate financial statements issued in accordance with the delegation agreement – ref EDOC#815372.