

EUROPEAN EXTERNAL ACTION SERVICE



2012 Annual Activity Report

Table of Contents

Part 1 - Management and Internal Control Systems	4
1.1 The building up of the EEAS	4
1.1.1 Main characteristics of the management environment	4
1.1.2 Challenges and achievements in 2012	5
1.2 The functioning of the entire internal control system at Headquarters.....	6
1.2.1 Implementation of the administrative budget.....	6
1.2.2 Internal Control Standards and Financial Circuits	8
1.2.3 Ex ante control function	10
1.2.4 Ex post control, Delegations Support and Evaluation and Internal Audit Division	11
1.2.5 Accounting function	12
1.2.6 Internal Audit function	13
1.2.7 Relations with OLAF	13
1.2.8 The setting up of a Financial Irregularities Panel	14
1.3 The functioning of Internal Control Standards in Delegations.....	14
1.3.1 Compliance with Internal Control Standards (ICS).....	14
1.3.2 Effectiveness of Internal Control Standards.....	16
Part 2 – Buildings blocks towards the Declaration of Assurance	17
2.1 Assessment by the Management	17
2.1.1 Assessment by management at Headquarters - synthesis of the AOSD reports.....	17
2.1.2 Assurance in Delegations – synthesis of the DAS of the Delegations	18
2.1.3 Accounting information.....	19
2.1.4 Ex ante control results.....	19
2.1.5 Ex post control results	23
2.1.6 Delegation Support and Evaluation.....	27
2.2 Results from audits during the reporting year	27
2.2.1 European Court of Auditors	27
2.2.2 Internal Audit Division	28
2.3 Follow up of previous years’ reservations.....	29
2.4 Follow up of audits from previous years	30
2.4.1 European Court of auditors.....	30
2.4.2 Internal Audit Division	30

2.5 Assurance received from other Authorising Officers in cases of crossed sub-delegation.....	32
2.6 Reservations	32
2.6.1 Headquarters.....	32
2.6.2 Delegations.....	32
2.7 Overall conclusions on the combined elements on the Declaration as a whole	32
Part 3 – Declaration of Assurance	33
ANNEXES	34
Annex 1: List of Acronyms	35
Annex 2: Organigramme	37
Annex 3: Statement of the Managing Director for Administration and Finance	378
Annex 4: Human Resources.....	39
Annex 5: Financial reports and annual accounts	40
Annex 6: Assurance of the Accounting Officer of the EEAS	103
Annex 7: Materiality criteria	104
Annex 8: Internal Control Templates for Budget Implementation	105
Annex 9: Delegations IC Effectiveness assessment – per question	107

NB: Policy achievements of the EEAS are covered separately in the annual report of the Council on the Common Foreign and Security Policy (CFSP), this annual activity report 2012 therefore concentrates on the management of budget and human resources and on the effectiveness of the underlying control systems.

Part 1 - Management and Internal Control Systems

1.1 The building up of the EEAS

In 2012, the EEAS pursued its institutional building-up started in 2010-2011 and continued implementing the Council Decision 2010/427/EU of 26 July 2010¹.

The main goals while creating the EEAS were to provide a platform for coherent and effective EU foreign policy and to bring together all foreign policy assets/instruments and levers at the EU's collective disposal. In terms of management, the interaction with the Commission Services functions as follows:

- The EEAS is responsible for the financial management of the administrative expenditure of its Headquarters and of EU Delegations. Also, the Service is responsible for preparing a number of Commission Decisions regarding the programming cycle of external instruments (*country allocations, country and regional strategic papers, as well as country and regional indicative programmes for the relevant financial instruments*).
- The “Foreign Policy Instruments” (FPI) Service, which belongs to the Commission², is responsible for managing the operational budgets for the Common Foreign and Security Policy (CFSP), the Instrument for Stability (IfS), crisis response and peace-building, the Industrialised Countries Instrument (ICI), the Election Observation Missions (EOMs) and Press and Public Diplomacy (PPD).
- The Directorate-General for Development and Cooperation - EuropeAid (DG DEVCO) of the European Commission is responsible for managing development and cooperation related instruments, which provide assistance of direct benefit to partner countries.

1.1.1 Main characteristics of the management environment

The management environment in which the EEAS operates is largely determined by the following:

- The EEAS is the first Institution created by transferring staff from two already existing Institutions, the Council and the Commission (Article 7 of Council Decision creating the EEAS). At the same time, the Council Decision gave the new Institution the target of having one third of its entire AD staff recruited from Member States.

¹ Council Decision of 26 July 2010 establishing the organisation and functioning of the European External Action Service (2010/427/EU).

² Although the FPI is a Commission service, it is placed under the authority of the High Representative in her capacity as Vice-President of the Commission.

- The creation of the EEAS meant that the staff in EU Delegations which formerly belonged to just one institution (the Commission), now belong either to the Commission or to the EEAS. Only the Head of Delegation, by amendment of the Financial Regulation, was given the possibility to act as sub-delegated authorising officer for operational expenditure of the Commission and also for the administrative expenditure of the EEAS. This meant that Commission staff that previously substituted as sub-delegated authorising officer for administrative expenditure in the absence of the Head of Delegation could no longer do so. Since 36 delegations only had one EEAS AD official in 2012, this development created problems for the business continuity of the administrative expenditure of the Delegations. On a lower level, the split of staff between the two institutions also meant that staff of the EEAS that previously acted in a verification role for operational expenditure of the Commission could no longer do so, and that staff of the Commission which previously acted in a verification role for administrative expenditure of the EEAS could no longer do so.
- The EEAS, as a separate Institution, had to manage its own budget for the first time in 2011. In addition to the administrative budget of the Delegations (implemented by DG RELEX Directorate K in the past), the budget of the EEAS included for the first time appropriations covering administrative costs of EEAS Headquarters (HQ) which would previously have been managed by the various central support services of the Commission or the General Secretariat of the Council.
- Also, the creation of the EEAS required the design and implementation of autonomous financial circuits and the adoption of internal rules for budget implementation³. It was necessary to appoint an EEAS Accounting Officer⁴, to adopt Charters setting out the obligations and rights of the Authorising Officer, Accounting Officer, sub-delegated authorising officers and of imprest account holders⁵. In addition, specific implementation rules for the payment and reimbursement of expenditure related to missions⁶ and the reimbursement of experts⁷ were adopted.

1.1.2 Challenges and achievements in 2012

The major management challenge of 2012 was to consolidate internal structures and systems and to promote the development of a coherent corporate culture.

The EEAS signed a series of Service Level Agreements (SLAs) with the Commission and the General Secretariat of the Council for its corporate support. These agreements cover the hosting of political meetings in Council Buildings to the control of mission expense claims for EEAS staff. One of the main challenges of 2012, like in 2011, consisted in working with these SLAs.

³ PROC HR (2011) 001 of 31.01.2011

⁴ PROC HR (2011) 002 of 01.02.2011

⁵ PROC HR (2011) 003 of 21.02.2011

⁶ PROC HR (2010) 001 of 17.12.2010

⁷ HR Decision of 18.1.2011

Besides, as regards SLAs in phasing out phase, in particular the SLAs between the EEAS and the Secretariat General of the Council on the management of Seconded National Experts (SNEs) and the management of infrastructure in HQ, one substantial challenge was to take over new responsibilities without any corresponding transfer of staff and without additional resources.

As regards EEAS' achievements in 2012, the successful and relatively smooth incorporation of staff from different EU Institutions and the Member States, all with different corporate backgrounds, was one of the major successes of the Service.

Moreover, during 2012, the limits of the split of EU Delegations staff between two institutions (either Commission or EEAS) were tested and a reflection on modalities for further improvement of the financial circuits in Delegations is currently under way.

Besides, the EEAS Human Resources Directorate (MDR-C) of the Finance and Administration Department was reformed in 2012. The internal division of tasks was previously based on the place where staff was serving, either HQ or Delegations. It has been replaced by a division of tasks per function, thus reinforcing the coherence and unity of the EEAS staff policy.

Last but not least, after a test period in 2011, EEAS new autonomous financial circuits and internal rules for budget implementation were progressively improved in 2012.

1.2 The functioning of the entire internal control system at Headquarters

1.2.1 Implementation of the administrative budget

The draft budget for 2012 presented to the Budget Authority requested an amount of 490.8 M€, representing an increase of 5.8% compared to the budget of 2011. This needed increase was to fill gaps in the EEAS budget created by the transfers from the Commission and the Council in 2011, as well as to meet the increased needs arising from statutory obligations such as increases in staff salaries, rents and security contracts, particularly in Delegations.

A budget of 488.6 M€ (including reserves of 3.772 M€), representing a 5.3% increase was finally approved by the Budget Authority.

Management of the budget of the EEAS continued to be a challenging exercise, particularly in relation to shared costs in the Delegations. As a matter of fact, Delegations' costs are shared between the EEAS and contributions from the Commission, where budget is spread over 27 different lines originating in both Heading IV and Heading V of the Commission's budget. The unequal treatment of these different funding sources created significant challenges in implementing the budget.

Although the budget adopted for 2012 (488.6 M€) meant that many of the gaps present in 2011 were now filled, at times availability of appropriations on certain lines was inadequate to deal with the actual expenditure on those lines and this necessitated transfers either from Title to Title, Chapter to Chapter or from Article to Article and also within articles. On four occasions the Budget Authority was informed of intended transfers in accordance with Article 22 of the Financial Regulation. In

absolute terms, the value of transfers made within the EEAS administrative budget amounted to 26.4 M€. This includes transfers to the value of 3.772 M€ from the reserve which had been created by the Budget Authority:

(1) To cover exchange rates fluctuations (1.272 M€)

(2) Pending the provision of detailed information by the EEAS on staff gender/nationality and status (2.5 M€).

In addition, the non-adoption by the Court of Justice and the Council of decisions in relation to salary adaptations for 2011 and 2012 meant that appropriations for salary increases were not required and could be transferred to other budget lines such as 3003 - "Building and Associated Costs", which was reinforced during the year by 7.95 M€.

Some difficulties in execution were also encountered with the Commission's contribution to the administrative costs of the Delegations. In particular it was necessary to reinforce the budget lines related to Salaries of Commission Local Agents (1.7 M€) and the ex-BA lines 19.010401 (1.725 M€) and 19.010402 (2.979 M€). The reinforcement of ex-BA lines was funded either by internal transfers from other lines (0.8 M€) or by additional contributions from the Commission.

The final budget for EEAS HQ amounted to 184.1 M€. The execution in commitments at 31/12/2012 amounted to 182.9 M€ or 99.35% and in payments to 165.3 M€ or 90%.

The final EEAS budget for the delegations was 304.5 M€. The execution commitments at 31/12/2012 was 302.9 M€ or 99.45% and in payments to 278.2 M€ or 91%.

Overall, the EEAS budget of 488.6 M€ for 2012 has been executed at 31/12/2012 to 99.41% in commitments and 91% in payments. The rate of execution in payments will increase with payments made in 2013 on commitments entered into before 31/12/2012 but not liquidated.

During 2012, assigned revenues carried over from 2011 of 1.8 M€ were also available on EEAS budget lines. At 31/12/2012, commitments of 1.78 M€ (99%) had been made and payments amounted to 1.057 M€ (59%). The rate of execution in payments will increase with payments made in 2013 on commitments entered into before 31/12/2012 but not liquidated.

Furthermore, assigned revenues received during 2012 generated an additional 1.589 M€ in appropriations on EEAS budget lines. This amount will be carried over to 2013 to be used in priority in accordance with the provisions of the Financial Regulation.

As far as the EEAS budget for 2011 is concerned, payments on commitments carried over to 2012 amounted to 30.832 M€. This brought total expenditure on the 2011 budget to 449.6 M€ or 97%. This level of execution, for an Institution in its first year of existence, and incorporating a network of more than 140 Delegations can be considered as highly satisfactory.

The budget of the Delegations was supplemented by a Commission contribution intended to finance the costs of Commission staff in Delegations. The total contribution received was 268 M€. In addition, EDF credits of 1.6 M€ were released from unused commitments carried over from 2011 providing a total net budget of 269.8 M€. At 31/12/2012 execution in commitments was 263.6 M€ (98%) and in payments 228.9 M€ (85%). The payments include an amount of 3.567 M€ returned to the

Commission. The rate of execution in payments will increase with payments made in 2013 on commitments entered into before 31/12/2012 but not liquidated.

During 2012, assigned revenues carried over from 2011 of 3.04 M€ were also available on Commission budget lines (Heading V and ex-BA lines) lines. At 31/12/2012, commitments of 3.04 M€ (100%) had been made and payments amounted to 2.96 M€ (97.4%). The rate of execution in payments may increase with payments made in 2013 on commitments entered into before 31/12/2012 but not liquidated.

Assigned revenues received during 2012 on Commission budget lines (Heading V, ex-BA, EDF) generated an additional 0.94 M€ in appropriations. This amount will be carried over to 2013 to be used in priority in accordance with the provisions of the Financial Regulation.

As far as the Commission contribution for 2011 is concerned, additional payments on commitments carried over to 2012 amounted to 24.04 M€. This brought total expenditure on the 2011 contribution to 243.6 M€ or 96.3%.

Full tables of budgetary execution are contained in Annex 5.

1.2.2 Internal Control Standards and Financial Circuits

In order to demonstrate that its internal control systems provide sufficient assurance in the execution of its activities, the EEAS has established an internal control framework, both at Headquarters and in the Delegations. The internal control framework is guided by the principles laid down in the 'Internal Control Standards' (ICS) for effective management⁸.

The framework set out in the ICS for effective management⁹, is structured around six control building blocks, which are the following:

1. Mission and Values,
2. Human Resources,
3. Planning and Risk Management Processes,
4. Operations and Control Activities,
5. Information and Financial Reporting, and
6. Evaluation and Audit.

Management at all levels are required to demonstrate that they have put controls in place, that these controls take account of the risks involved and that they function as intended.

⁸ See Article 60(a)(3) of the Financial Regulation: Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002, as last amended by Regulation (EU, Euratom) No 1081/2010 of the European Parliament and of the Council of 24 November 2010, which entered into force in 2012.

⁹ Communication on the revision of the Internal Control Standards and Underlying Framework - Strengthening Control Effectiveness (SEC(2007)1341).

In order to properly report on the implementation of the ICS in Delegations, the EEAS has launched yearly surveys to assess the state of implementation of the ICS (compliance and effectiveness) using an IT tool. The results of these surveys in the Delegations are also shared with the Commission for the purposes of reporting.

All Authorising Officers by sub-Delegation (AOSD) are required to produce an annual report as to the level of sound financial management they practise. In addition the Chief Operating Officer and the Heads of Delegations are required to give a Declaration of Assurance (DAS). In arriving at their AOSD reports and declarations, the officials draw on several control building blocks including ex ante and ex post reports, internal audit opinions, the results of controls over procurement files and the results of their own internal controls.

The EEAS, represented by the High Representative for Foreign Affairs and Security Policy, performs the duties of authorising officer in accordance with Article 65(1) of the Financial Regulation. The powers of authorisation have been delegated, in accordance with the Decision on the Internal Rules on the implementation of the Budget¹⁰, to the Chief Operating Officer who in turn has the possibility to sub-delegate those powers to Managing Directors, Directors, Heads of Delegation and Heads of Division. In practical terms, the budget is implemented at an operational level by the Heads of Division in Headquarters and by the Heads of Delegations throughout the Delegations network.

For the purpose of budget implementation, the EEAS adopted the following financial circuits at Headquarters:

1. EEAS STANDARD - This is a fully de-centralised model with all operations, including operational and financial initiation and verification, taking place within the line manager's services. The operations processed using this circuit are those consisting of provisional commitments/de-commitments, accounting regularisations and payments to members of staff;
2. EEAS STANDARD A2 – Also a de-centralised model with all operations, including financial and operational initiation and operational verification, taking place within the line manager's services. However, this model also contains an ex-ante financial verification which is carried out by a service independent of the line managers' services. This model is used in respect of procurement operations and/or payments to external service or goods providers,
3. EEAS EXTRA LIGHT - This is a fully de-centralised model with all operations, including operational and financial initiation and verification, taking place within the line manager's services. It is used in particular for low risk operations, for example the payment of mission expense claims which have been examined by the PMO for conformity with the mission guide and for other payments to EEAS staff members.

¹⁰ Commission Decision of 17.6.2011 on the Internal Rules on the implementation of the general budget of the European Union (C(2011) 4211 final).

The financial circuits used by the EEAS in the Delegations during 2012 were:

1. DEL_NORM (IA – VA/IAH – AOSD) - this is the standard workflow in application in the Delegations. The function of operational and financial initiation is normally performed by a local agent (accountant or administrative assistant). The role of operational and financial verification is performed by the Head of Administration/Imprest Account Holder. The role of the AOSD role is performed by the Head of Delegation or another AD official of the EEAS;
2. DEL_SMALL (IA/IAH – VA – AOSD) - This second workflow permits the signature by the same AOSD, of both the VA and AOSD roles. It is used in absence of sufficient personnel. The responsible authorising officer shall define the framework for the use of these financial workflows.

These circuits are considered to be the most appropriate taking into account the nature of the transactions to be authorized (entirely administrative expenditure) and the resources available to the EEAS. At Headquarters, the financial circuits are operated entirely by EEAS staff.

In Delegations, where a large proportion of the personnel are Commission staff members, the role of initiating agent (both financial and operational) is often performed by members of the Commission staff. The roles of financial and operational verification are restricted to EEAS staff members. The function of sub-delegated authorising officer is performed by the Head of Delegation or by another EEAS member of staff in the category AD. As a large number of Delegations only have two EEAS staff members of the AD category (including the Head of Delegation) and 36 delegations had only one EEAS staff member of the AD category in 2012, ensuring business continuity during absences for professional purposes, holidays or illness of the Head of Delegations can be problematic.

The EEAS endeavours to overcome this problem, which did not exist when Commission staff could also be involved at all levels of the financial workflows, by anticipating as much as possible transactions prior to absences and by a system of remote authorisation by the sub-delegated authorising officer.

1.2.3 Ex ante control function

L'article 60§4 du Règlement Financier (CE, Euratom N°1605/2002 du Conseil du 25 juin 2002) prévoit que « l'ordonnateur délégué met en place, conformément aux normes minimales arrêtées par chaque institution et en tenant compte des risques associés à l'environnement de gestion et à la nature des actions financées, la structure organisationnelle ainsi que les systèmes et les procédures de gestion et de contrôle internes adaptés à l'exécution de ses tâches (...). Avant qu'une opération soit autorisée, ses aspects opérationnels et financiers sont vérifiés par des agents distincts de l'agent ayant initié l'opération (...). » (Cet article a été remplacé par l'article 66 du règlement N°966/2012 applicable à partir du 1 janvier 2013).

Au sein du SEAE/Siège trois circuits financier ont été établis: « Extra Light», «Standard» et «Standard-A2».

Pour les transactions liées à des marchés publics se référant à la fourniture de biens mobiliers ou immobiliers, l'exécution de travaux ou la prestation de services par des contractants extérieurs, le circuit financier applicable est le modèle «Standard-A2». Dans ce circuit, les fonctions d'initiation (opérationnelle et financière) ainsi que la vérification opérationnelle relèvent la plupart des divisions

opérationnelles du MDR (à l'heure actuelle A.1, A.3, A.4, B.1, B.2, B.3, C.3, C.4, C.5, C.6) et les divisions F.3 (Ex-Post Control) et K.2 (Conflict prevention, peace building and mediation instruments).

En application de l'article 47 des Modalités d'Application du Règlement Financier (article 49 des règles d'application du règlement financier -RAP- à partir du 1 janvier 2013), cette vérification ex-ante a pour objet de :

- constater la régularité et la conformité de la dépense et de la recette au regard des dispositions applicables, notamment du budget et des réglementations pertinentes, ainsi que de tout acte pris en exécution des traités et des règlements et, le cas échéant, des conditions contractuelles;
- vérifier l'application du principe de bonne gestion financière.

La fonction de vérification financière ex-ante ainsi que le contrôle de tous les contrats dont la valeur est supérieure à 60.000 € (*à l'exception des contrats d'emploi et des contrats immobiliers*) sont assurés par la Division MDR A.2. (Contracts). Cette division avait été créée en 2011 en vue de renforcer la correcte application du Règlement financier.

Dans la pratique, après avoir effectué les fonctions relevant de leur responsabilité, les divisions ordonnatrices transmettent à la Division MDR A.2 les dossiers concernant les transactions pour vérification financière ex-ante. Chaque dossier est accompagné d'une liste de contrôle harmonisée pour toutes les divisions du Siège dûment remplie ainsi que d'une fiche de transmission.

La Division MDR A.2 procède, à son tour, à la vérification financière ex-ante des transactions sur base d'un tableau de contrôle, propre à MDR A.2, adapté aux besoins de ses vérifications. Les champs de contrôle définis dans ce tableau sont : respect de la base légale, respect de la procédure de validation, conformité des pièces justificatives, validité de la transaction et finalement qualité de l'information comptable et extracomptable. Sur base de l'analyse intégrale du dossier, le vérificateur financier ex-ante appose son visa et retourne le dossier à la division opérationnelle pour ordonnancement.

Lorsque l'agent vérificateur ex-ante constate des anomalies et/ou des irrégularités qui empêchent l'acceptation d'une transaction, une fiche de renvoi est adressée au gestionnaire et/ou à l'ordonnateur pour expliquer les raisons du blocage de la transaction ainsi que pour proposer les actions à entreprendre afin de régulariser la situation. Il appartient aux ordonnateurs subdélégués de prendre toutes les mesures nécessaires pour corriger les erreurs et les anomalies constatées avant de procéder à la finalisation de la transaction.

1.2.4 Ex post control, Delegations Support and Evaluation and Internal Audit Division

The Ex post control Division's mandate is primarily to support the annual Declaration of Assurance by the Chief Operating Officer, as well as the annual Declarations of Assurance by the Heads of Delegations, as to the level of sound financial management practised by the EEAS in the execution of the administrative budget.

The Ex post Control Division accomplishes this work through the ex post transactional control of financial operations concerning the administrative budget of the EEAS, both for EEAS Headquarters

and the Delegations. The results of this work are communicated to senior management and form one of the building blocks used by senior management in giving their annual Declaration of Assurance.

The Delegations Support and Evaluation Service (DSES) was established in mid-2012 to give guidance and support to Delegations by conducting on-the-spot evaluations of their operations, in line with art. 5.5 of the Council Decision establishing the EEAS which stipulates that the operations of each Delegation shall be evaluated periodically. The new DSES has absorbed and replaced the former “Inspection of Delegations”. The Service is tasked with supervising the overall management and performance of Delegations and external Offices/Missions of the EU. It provides the EEAS and also the relevant services of the Commission with an integrated view of functioning of the Delegations network, giving advice and making recommendations.

The evaluations do not include the control of administrative expenditure, which falls under the responsibility of the Ex Post Control Division, nor the audit and verification of the operational implementation of external cooperation programmes, which is the responsibility of DG DEVCO and DG ELARG.

An Internal Audit Division (F.1) has been set up, as foreseen by the Council Decision establishing the organisation and functioning of the EEAS.¹¹

The mission of the Internal Audit Division is to assist senior management with independent, objective assurance and consulting services mainly to evaluate and improve the effectiveness of governance, risk management and control processes.

Assignments cover all the activities of the EEAS in relation to:

- management and risk control;
- monitoring of control systems, including financial, operational and management controls,
- assessment of performance.

The Internal Audit Division operates in accordance with internationally established professional internal auditing standards (Institute of Internal Auditors - IIA) and best practices.

These professional standards require that the Internal Audit Division should be independent of the activities it reviews and therefore has no executive responsibilities. There should be no conflict of interest. The audit opinions and recommendations should be objective and free from bias.

To ensure independence vis-à-vis operational Divisions/Departments, the Division F.1 reports directly to the Chief Operating Officer.

1.2.5 Accounting function

The EEAS, as a separate institution, is responsible for the preparation of its own accounts which will be the subject of the discharge procedure. It is worth noting in this respect that the EEAS has not been granted, at its creation, the resources to deal with the tasks of accountant (treasury management,

¹¹ Council Decision of 26 July 2010 (2010/427/EU), Article 4.3(b).

preparation of general accounts, etc.). Therefore, in order to benefit from economies of scale and the experience and resources already existing within the Commission, the Accountant of the Commission was also nominated as Accountant of the EEAS and the bulk of the accounting functions of the EEAS are implemented by the services of the Accountant (DG BUDG).

The accounts for the EEAS have been produced in close cooperation between the Finance & Corporate Support Division of the EEAS and the Accounting Officer's (DG BUDG.C) services. The difficulties and heavy workload experienced underline the need for an increase in the level of expertise required and the need for additional resources in this area.

1.2.6 Internal Audit function

The Internal Auditor of the Commission (IAS) assumes the same function for the EEAS, as set out under the Financial Regulation. An internal audit charter has been signed for this purpose on 6th September 2011. Their audit scope includes all the relevant departments in the General Secretariat of the Council and in the Commission which have been transferred to the EEAS with effect from 1st January 2011.

The IAS has started at the end of 2011 with a consulting engagement to facilitate a self-assessment exercise by the EEAS management concerning the management of risk and with a limited review on financial circuits in EU Delegations for which the draft report is being finalized.

The main outcome of the risk self-assessment is the audit engagements that the IAS will carry out until 2013, which corresponds to the date foreseen in the Financial Regulation regarding the revision of the provision relating to the appointment of the Internal Auditor of the EEAS.

1.2.7 Relations with OLAF

Following the decision of January 2011 by the High Representative of allowing OLAF to conduct internal investigations inside the EEAS and in Delegations, an OLAF contact point was established in MDR. The cooperation with OLAF has proven to be very satisfactory in the course of 2012 on the open cases.

In 2012, the EEAS started discussing with OLAF on a new anti-fraud strategy to be finalised in 2013.

Also, a Memorandum of Understanding between OLAF and the EEAS is under discussion. Given the large number of Commission staff in Delegations, the EEAS is closely coordinating this process with the Commission.

1.2.8 The setting up of a Financial Irregularities Panel

The EEAS joined the Financial Irregularities Panel set up by the European Commission. Relevant provisions have been added in the SLA between the EEAS and DG Human Resources of the Commission in 2012.

1.3 The functioning of Internal Control Standards in Delegations

The internal control framework had to take into account the separation of EEAS and Commission human and financial resources in EU Delegations.

In order to ensure business continuity and in view of establishing a coherent system for all Delegations' activities, the EEAS and the Commission have decided to apply the same Internal Control Framework based on Internal Control Standards (ICS) for effective management.¹²

According to this Internal Control Framework, a review of the state of implementation of the ICS and an assessment of the internal control arrangements were launched on 10 January 2012 by means of an on-line questionnaire. The questionnaire was developed by the EEAS in close cooperation with DG DEVCO and with the support of DG BUDG through access by all the Delegations in the Internal Control Management Tool (ICMT).

The exercise consists of 2 parts:

- assessment of *compliance* with the Internal Control Standards,
- assessment of *effectiveness* of the implemented control arrangements.

1.3.1 Compliance with Internal Control Standards (ICS)

Each ICS relates to several actions to be implemented (65 actions in total). The Delegations were requested to indicate whether on 31 December 2012 each of the actions was “implemented”, “partially implemented”, “not implemented” or “not applicable”. A substantial number of Delegations used the possibility to provide comments, which are obligatory in case an action is not implemented or partially implemented.

¹² Communication of the Commission on the revision of ICS and underlying framework (SEC(2007)1341).

The following table presents an overview of the results for the 136 Delegations which participated in the survey:

Delegations IC Compliance assessment 31.12.2012						
ICS	Implemented as of 31/12/2012	Partially implemented as of 31/12/2012	Not implemented as of 31/12/2012	Not applicable	Number of Answers	Weighted Percentage
ICS 1. Mission	107	26	3	0	136	88%
ICS 2. Ethical and Organisational Values	378	14	5	11	408	97%
ICS 3. Staff Allocation and Mobility	286	105	7	10	408	85%
ICS 4. Staff Evaluation and Development	521	233	29	33	816	81%
ICS 5. Objectives and Performance Indicators	806	55	44	47	952	92%
ICS 6. Risk Management Process	212	35	12	13	272	89%
ICS 7. Operational Structure	596	25	12	47	680	96%
ICS 8. Processes and Procedures	622	41	14	3	680	95%
ICS 9. Management Supervision	499	29	4	8	540	97%
ICS 10. Business Continuity	431	75	26	12	544	88%
ICS 11. Document Management	576	86	15	3	680	91%
ICS 12. Information and Communication	1110	58	13	43	1224	96%
ICS 13. Accounting and Financial Reporting	737	41	13	25	816	96%
ICS 14. Evaluation of Activities	230	16	8	18	272	94%
ICS 15. Assessment of Internal Control Systems	201	29	26	16	272	84%
ICS 16. Internal Audit Capability	124	1	0	11	136	100%
Total:	84%	10%	3%	3%	8,836	92.20 %

63 Delegations indicated a percentage of full or partially implemented superior or equal to 95%, against 51 in 2011. 9 Delegations indicated a 100% implementation level, against 2 in 2011. Only 5 Delegations indicated their ICS compliance as being below 70%, the lowest percentage being 42%.

Each standard related to several actions to be implemented (65 actions in total). One action is reported to have been complied by all Delegations (*16.1 The Delegation provides relevant information to support EEAS Internal Audit function in the establishment of its annual work programme if so requested*).

Furthermore, 31 actions showed a rate of compliance above 95%. Also, only 2 actions displayed a compliance rate below 75% (*4.3 By the end of 2012, a global average of 10 working days shall have been devoted to training activities of all staff; 4.5 A training map should be completed by each staff member, discussed with and approved by the Head of Delegation*), with the lowest percentage being 64%.

1.3.2 Effectiveness of Internal Control Standards

The Delegations were requested to assess (based on experience and available information) if the system in place provide *reasonable* assurance that the associated internal controls are effectively achieving their goals and work as intended. They had to answer 33 questions related to 15 ICS (the effectiveness of ICS 16 Internal Audit Capabilities cannot be evaluated by Delegations) indicating whether for each of them “measures taken are effective”, “improvements are needed”, “not able to conclude” or “not applicable”. For this part of the exercise, comments were to be provided in all cases explaining the judgement on the degree of effectiveness.

The following table summarizes the results of this survey for the 15 ICS:

Delegations IC Effectiveness assessment 31.12.2012						
ICS	1. Yes, the measures taken are effective	2. No, improvements are needed	3. Not able to conclude	4. Not applicable	Number of Answers	Percentage
ICS 1. Mission:	110	25	1		136.00	91%
ICS 2. Ethical and Organisational Values:	360	31	9	8	408.00	96%
ICS 3. Staff Allocation and Mobility:	170	97	1	4	272.00	82%
ICS 4. Staff Evaluation and Development:	374	156	7	7	544.00	85%
ICS 5. Objectives and Performance Indicators:	110	17	5	4	136.00	93%
ICS 6. Risk Management Process:	299	81	12	16	408.00	89%
ICS 7. Operational Structure	313	82	2	11	408.00	90%
ICS 8. Processes and Procedures:	237	31	1	3	272.00	94%
ICS 9. Management Supervision:	234	34	2	2	272.00	94%
ICS 10. Business Continuity:	279	120	9		408.00	85%
ICS 11. Document Management:	104	32			136.00	88%
ICS 12. Information and Communication:	321	65	10	12	408.00	92%
ICS 13. Accounting and Financial Reporting:	252	20			272.00	96%
ICS 14. Evaluation of Activities:	115	8	4	9	136.00	97%
ICS 15. Assessment of Internal Control Systems:	199	57	8	8	272.00	89%
Total:	77%	19%	2%	2%	4,488	90.12 %

44 Delegations indicated their ICS effectiveness level as being superior or equal to 95%, against 14 Delegations in 2011. 9 Delegations indicated a level of effectiveness of 100%, against 5 in 2011.

No Delegation showed effectiveness results below 50%, against 14 in 2011, and one Delegation displayed results below 75%. This shows that effective measures have been taken in 2012.

The lowest level of effectiveness concerned mainly staff recruitment and allocation.

2.1 Assessment by the Management

2.1.1 Assessment by management at Headquarters - synthesis of the AOSD reports

In accordance with the Charter of tasks and responsibilities of authorising officers by Delegation, the sub-delegated authorising officers (AOSD) assist the delegated authorising officer in the drafting of the annual activity report.

For this purpose, all the sub-delegated authorising officer have been asked to submit a report for the financial year 2012 based on a common template in order to consolidate the results and provide an overall assessment for the EEAS 2012 Annual Activity Report.

The analysis of the AOSD reports lead to the following conclusions:

- During 2012, the second year of existence of the EEAS, the teething problems referred to in the 2011 Annual Activity report continued to exist, albeit sometimes to a lesser extent;
- The underlying problem of lack of support staff to manage appropriations covering administrative costs at HQ and activities which had previously been managed by the various central support services of the Commission and of the General Secretariat of the Council continued to exist. This situation put a severe strain on the management and on the AOSDs;
- Some Service Level Agreements with the General Secretariat of the Council expired and the activity was taken over by the EEAS without adequate transfer of resources. The transition led to difficulties for some activities, which are reflected in one report in particular;
- More generally, while avoiding duplication of administrative support function with the EEAS, the high dependency on the Commission and the General Secretariat of the Council for corporate support (IT, including critical application in the area of the management of human resources, security, etc.) is an obstacle to efficiency and flexibility;
- The general increase in the number of transactions at HQ as shown in section 2.1.4 without quantitative reinforcement of resources is seen as a potential risks by several AOSD;
- The complex budgetary structure for the expenditure in Delegations, with often three sources of funding (EEAS credits, COM administrative credits and ex BA lines) creates considerable rigidity and hampers significantly the ability of AOSD at HQ to plan the allocation and consumption of appropriation in Delegations;
- An effort has been made at HQ to increase the quality of the financial management in particular through the reinforcement of the financial capabilities in several operational divisions within the Department for Resources (MDR).

Following the reservation issued in the 2011 Annual Activity Report, an action plan has been adopted and implemented. While substantial progress have been made leading to an improvement of the

situation, the level of administrative errors as shown by the Ex post control remains too high. In this context, the reservation will be maintained for 2012 and efforts will be pursued.

2.1.2 Assurance in Delegations – synthesis of the DAS of the Delegations

The requirement for Heads of Delegations to give a Declaration of Assurance (DAS) and an Annual Report as sub-Delegated Authorising Officers arises from the provisions of the Financial Regulation in force for 2012 under articles 59(3) and 60 (7).

In order to accomplish this exercise for 2012, a template covering both the DAS and the AOSD reports 2012 was dispatched to 142¹³ Delegations. The exercise was officially launched with the opening of the IT tool ‘e-DAS’ on 6 December 2012. The final closure date was set on 15 February 2013.

141 Delegations out of the 142 Delegations invited responded. The only exception was Syria which for reasons outside of its control could not respond within the delay established.

The responses for 2012 demonstrate an improvement over the equivalent exercise for 2011, with a significant increase in the number of positive declarations. Also, no declarations were received which were not in conformity with the model foreseen.

Positive Declaration		Declaration given with a reservation or observation		Declaration not in conformity with the model foreseen	
2011	2012	2011	2012	2011	2012
100	120	27	21	9	0
73.52 %	85.10 %	19.85 %	14.90 %	6.63 %	0 %

Where declarations were given with a reserve, and or observation, these principally concerned issues such as: matters arising from Ex post control reports; a lack of human resources or training; the absence of procurement procedure; and issues with the management of contracts and assets.

Management Environment	Control Environment	Ad-hoc Operations	Presence of corrective measures/ action plan	Possibility to de-qualify as a positive declaration
10			7/10	7/10
	8		5/8	5/8
		15	12/15	12/15

¹³ There have been 141 EU Delegations since end 2011 as a result of the 2011 Decisions to open Libya and South Sudan. Burma/Myanmar was opened in 2012, first as an office then as a Delegation. This brought the total number of Delegations actually up and running in 2012 to 142.

After examining those declarations with reservations, or observations, with the work underway a further improvement should be obtainable for the next exercise.

2.1.3 Accounting information

During year 2012 supplementary efforts were maintained to reduce the balance and number of outstanding open entries on the suspense accounts, used in particular by the Delegations. A Review of the management of the suspense accounts was carried out by the Internal Audit Division of the EEAS. This Review resulted in the adoption of an action plan containing six points, which have been acted upon in 2012. In particular the two last actions, related to the verification of the rental and non-rental guarantees, have been completely achieved.

As a result of the efforts deployed in the area of the management of the suspense accounts by the central services of the EEAS and DG BUDG in coordination with the Delegations, it has been possible to reduce the number of outstanding entries to the level of approximately 46,000 open transactions on 31 December 2012, compared to 51,000 transactions on 31 December 2011.

The accounting information for the EEAS has been produced in close cooperation between the Finance & Corporate Support function of the EEAS and the Accounting Officer's (DG BUDG) services.

Concerning the provisional annual accounts of the EEAS for the financial year 2012, the Accounting Officer concluded that the risk of material misstatement as a result of fraud in the 2012 EEAS financial statements has been reasonably mitigated (see Annex 4).

2.1.4 Ex ante control results

Du 1^{er} janvier au 31 décembre 2012, un total de 3.071 transactions financières ont fait l'objet de vérification financière ex-ante par la Division MDR A.2 (Contracts).

La distribution de ces transactions, par division émettrice et par type de transaction, est la suivante :

Transactions vérifiées au 31 décembre 2012

Division	Type de transaction						Total cumulé		
	Engagements		Paiements		Recouvrements		Transactions		
	Nombre	Montant €	Nombre	Montant €	Nombre	Montant €	Nombre	Montant €	Valeur moyen.
A1	2	15.957	316	5.208.444	1	830	319	5.225.231	16.380
A3	256	38.052.374	397	34.923.679	0	0	653	72.976.054	111.755
A4	142	5.306.978	284	8.961.609	0	0	425	14.262.698	33.559
B1	240	37.334.534	258	25.397.759	0	0	498	62.732.294	125.968
B2	31	9.866.530	68	4.110.830	0	0	99	13.977.360	141.185
B3	69	3.006.985	94	3.743.691	0	0	163	6.750.676	41.415
C3	15	192.601	171	625.392	0	0	186	817.993	4.398
C4	88	710.741	170	662.118	0	0	258	1.372.858	5.321
C5	4	160.000	28	76.690	0	0	32	236.690	7.397
C6	1	2.798	412	1.492.038	1	2.263	414	1.497.099	3.616
F3	1	14.855	1	3.000	0	0	2	17.855	8.928
K2	14	726.690	8	332.557	0	0	22	1.059.247	48.148
Totaux	863	95.391.044	2.206	85.531.917	2	3.093	3.071	180.926.054	58.914

Le montant moyen contrôlé par transaction s'élève à **58.914** Euros.

Un total de 523 transactions contrôlées pendant l'exercice 2012 présente des anomalies (une ou plusieurs), le taux d'anomalie s'élevant à 17 %.

La distribution de ces transactions présentant des anomalies, par type de transaction, est la suivante :

Résultats vérification par type de transaction

Type de transaction	Transactions contrôlées	Transactions présentant anomalies		Nombre total anomalies constatées
		Nombre	Taux anomalie	
Engagement	863	153	17,7%	207
Paiement	2.206	369	16,7%	474
Recouvrement	2	1	50,0%	1
Total	3.071	523	17,0%	682

Pour l'ensemble de ces 523 transactions présentant des anomalies, un total de 682 anomalies a été relevé, certaines transactions cumulant plusieurs anomalies.

La distribution du total des anomalies par champ de contrôle est la suivante :

Analyse des anomalies par champs de contrôle

Champ de contrôle	Engagements		Paiements		Recouvrements		Total anomalies	
	Nombre	% du total	Nombre	% du total	Nombre	% du total	Nombre	% du total
Conformité cadre légal	82	39,6%	41	8,6%	0	0,0%	123	18,0%
Procédure de validation	45	21,7%	196	41,4%	1	100,0%	242	35,5%
Pièces justificatives	40	19,3%	62	13,1%	0	0,0%	102	15,0%
Validité de la transaction	17	8,2%	54	11,4%	0	0,0%	71	10,4%
Délai de paiement	0	0,0%	40	8,4%	0	0,0%	40	5,9%
Qualité de l'information	23	11,1%	81	17,1%	0	0,0%	104	15,2%
Totaux	207		474		1		682	

Les causes principales des anomalies sont :

- Problèmes liées à la mise en œuvre des conditions prévues aux contrats (18 % des anomalies). Dans ce sens un nombre important de « saisines a posteriori » (21 cas) a été constaté. En outre, la non utilisation d'un contrat type en vigueur ainsi que l'existence de prestations non couvertes par un engagement juridique (absence de contrat, bon de commande, etc.) est aussi à signaler dans certains cas.
- Non-respect de la procédure de validation prévue au sein du SEAE MDR (35,5 % des anomalies). Entre autres :
 - "Conforme aux faits" non signé/non daté sur facture originale;
 - la liste de contrôle fait défaut ou elle n'est pas entièrement remplie;
 - Circuit financier utilisé non conforme;
 - Incohérences, sans explication, entre les circuits ABAC et papier.
- Les anomalies concernant les champs de contrôle « disponibilité et validité des pièces justificatives » atteignent 15 % du total des anomalies. Il faut signaler, entre autres, la demande d'enregistrement de notes d'exception lorsque nécessaire ainsi qu'un certain nombre de dossiers renvoyés pour complément d'information concernant notamment le calcul des montants engagés ou payés.
- Les anomalies concernant le champ de contrôle « validité de la transaction » atteignent 10,4 %. Des montants non cohérents avec les documents joints et, pour les paiements, quelques cas des montants partiellement non éligibles sont les causes principales d'anomalies.
- Quant à « qualité de l'information » le taux d'anomalies est de 15,2 %, les principales causes d'anomalies étant :

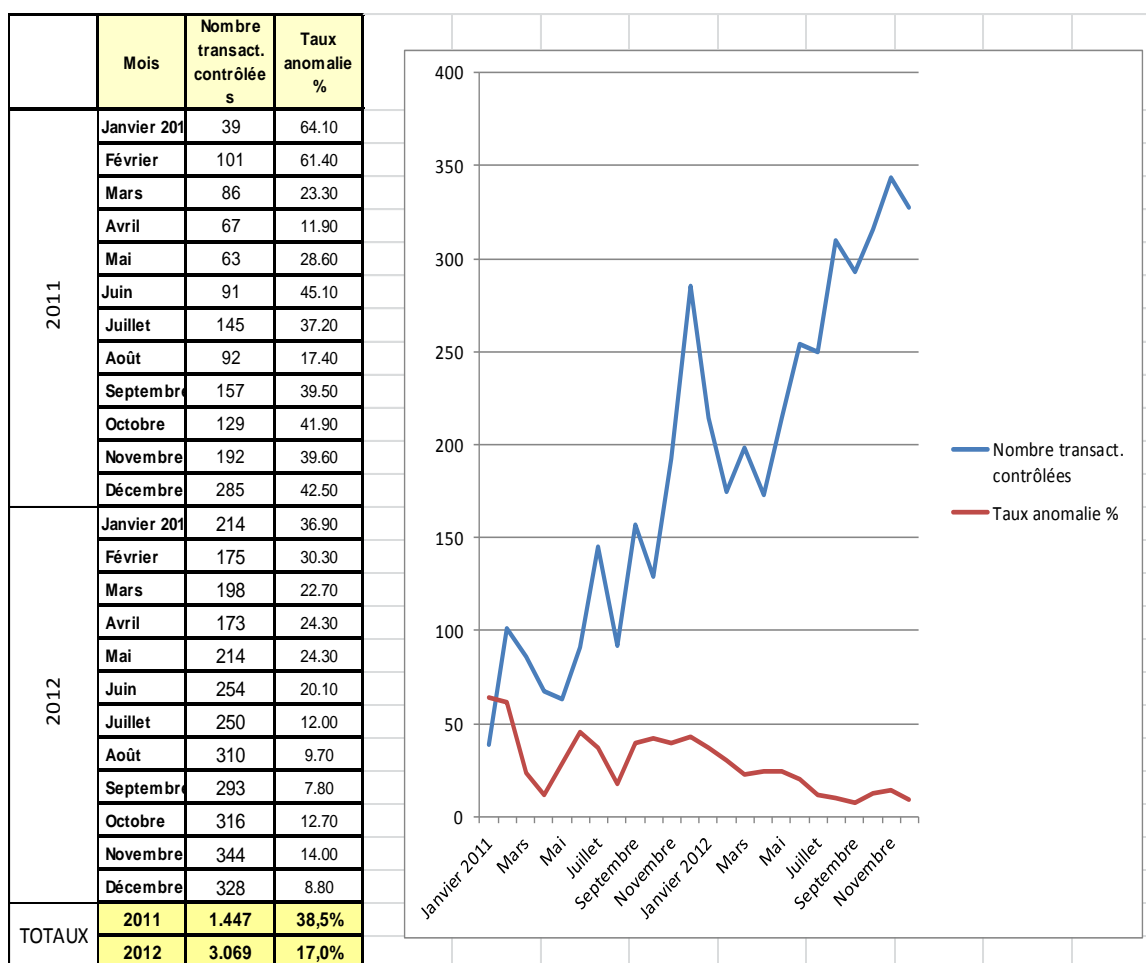
- "Postings criteria" et/ou "GLA" incorrects;
- Contrats non-inscrits dans ABAC Contrats;
- Ligne budgétaire incorrecte;
- Mauvais taux pour les intérêts de retard;
- Délais de paiement inapproprié;
- " User reference" non harmonisé;
- Type d'engagement incorrects sont les causes principales d'anomalie.

Comparison of results between 2011 and 2012

Compared with 2011, 2012 has seen a significant increase of the number of files presented by the operational divisions for the ex-ante control, with a significant reduction of the number of errors detected in the files.

Although the average of files presenting anomalies is still important, it is encouraging that there is a descending trend during the year with percentages of less than 10% for the last months of 2012. The trend is confirmed for all Headquarters' operational Divisions without exception. Although two years is a short period for comparison, the following statistical information is relevant for a better understanding of the value added by the ex-ante control to the operational divisions' transactions of the EEAS (Headquarters):

Number of files submitted by Headquarters Divisions for ex-ante control



As the creation of the EEAS and of the ex-ante circuits is still too recent, the result of this analysis is not conclusive as in certain cases anomalies are just caused by Divisions still adapting to the circuits. However the trend confirms a substantial improved performance.

2.1.5 Ex post control results

The annual ex post control assessment of the level of sound financial management of the EEAS' administrative budget, covering both Headquarters and the Delegations, is used to support the Annual Declaration of Assurance both by the Chief Operating Officer and by individual Heads of Delegations, as is required under article 60.7 of the Financial Regulation in force for 2012.

For 2012, the Ex post control Division has produced information according to the same methodology as the one applied in 2011.

Population checked from the administrative budget:

Transactions	Delegations		HQ Divisions		Total	
	Nbr	Euro	Nbr	Euro	Nbr	Euro
1-Out of the scope	0	0	318	232,505,566	318	232,505,566
2-Out of the scope	28,486	70,713,574	2,305	31,017,754	30,791	101,731,328
3-Not checked	117,717	226,873,560	10,222	61,988,111	127,939	288,861,671
4-Checked	2,891	69,609,049	221	38,644,562	3,112	108,253,611
Total	149,094	367,196,183	13,066	364,155,993	162,160	731,352,176
Checked / scope (3-4)	2.4%	23.5%	2.1%	38.4%	2.4%	27.3%
Checked / Total	1.9%	19.0%	1.7%	10.6%	1.9%	14.8%

The following were outside of the scope of the ex post controls actually carried out:

- The salaries managed between the EEAS and the European Commission under Service Level Agreements, as these would have to be jointly audited.
- The period November to December 2012 - this is in order to produce results for publication after the year-end - however, transactions for these two months are still subject to standard controls.

The number of Delegations controlled ex post totalled 140 including 11 on the spot (Syria and Libya were not checked ex post for 2012 due to local circumstances).

The number of Headquarters' Divisions controlled ex post amounted to 14.

The number of draft reports issued was of 140 for the Delegations and 13 for the HQ Divisions.

The total number of transactions checked equalled 3,112 transactions.

Representativeness of the samples:

Ex post control selected for verification 2.4% and 2.1% of the 2012 population of "Payment Request Headers" (i.e. requests for one or more payments) respectively for the Delegations and for the Headquarters' Divisions. These represent in monetary value terms 23.5% and 38.4% of their respective populations chosen for sampling.

Due to the fact that the samples selected covered the majority of the categories of expenditures for the 140 Delegations controlled and all of the Divisions at Headquarters responsible for managing funds, they are considered as being representative of the transactions concerning the functioning of the EEAS Delegations and Headquarters' Divisions during 2012.

As in previous years, it can be underlined that the level of administrative errors is significant in the management of the security contracts, with issues such as : - the absences of prior budgetary commitments; - erroneous choice of tender procedures; - inconsistencies between the financial workflows; - absences of, or too many, "certified corrects"; - absences of a check-list; - supporting documents not conclusive; - late payments; - incorrect or incomplete accounting information registered in ABAC.

Concerning the recommendations resulting from Ex post controls - for the Delegations 2,388 recommendations have been issued (an average of 17 per Delegation) - and for the Headquarters' Divisions 150 recommendations have been issued (an average of 12 per Division).

Material errors:

However it is very important to point out that when applying the established methodology, the value amount and percentage of material errors is very low:

Material errors	Delegations	HQ Divisions
Euro	363,780	263,540
Euro % *	0.51 %	0.69 %

* % of the population checked

Consequently, we have positive results on the most relevant parameter to be used to determine the correct implementation of the EU budget (material errors relates to those errors which have a financial consequence, either positive or negative). In fact, both for Delegations and Headquarters' Divisions, the percentage of material errors is below the limit of 2% above which a reservation may be given¹⁴.

Extrapolation of the results

The extrapolation from the sample of financial transactions controlled to the reference population of transactions (this requires the use of an established the risk analysis tool and is carried out in terms of euro value, not in the number of transactions, and is before considering the respect for Internal Control Standards) results in one additional percentage point improvement in the compliance rate. With one additional point only after extrapolation the rate of compliance to the internal rules and regulations for the Delegations is at: overall 73%. This means that the original risk analysis carried out was accurate in the selection of the sample from the population for control.

Concerning the ex post controls of the respect for internal control standards on the average 6.5 points were deducted due to non-respect of certain parts of the Internal Control Standards ICS (from ICS 7 to 13) for 2012 this gives an administrative compliance rate of 66.5%.

The extrapolation from the sample of financial transactions to the reference population (predefined weightings by HQ divisions) gives the following rates of compliance to the internal rules and also regulations applicable for the Headquarters Divisions at 66.3% (after considering the level of implementation of the Internal Control Standards from 7 to 13).

¹⁴ It should be noted that the results announced here are, as for the previous year at this time, draft results and that they will be subject to later revision when finalised in the coming months.

The extrapolation from the sample of transactions to the reference population gives the following material error rates:

Material errors	Delegations *	HQ Divisions **
Euros	€ 2.1 M	€ 0.7 M
Euro %	0.63 %	0.69 %

* Extrapolation by applying the rate of material error by Delegation to the budget actually spent.

** Extrapolation by applying rate of material error for the Divisions to the budget actually spent.

Appreciation of the results of the Ex post controls

The financial management of administrative expenditures by the Delegations and Headquarters' Divisions for the functioning of the EEAS and the EU Delegations did not result in a significant level of material financial errors.

This is characterized by a negligible rate of financial irregularities which may lead to the emission of recovery orders at 0.51% and 0.69% of the sample, respectively for the Delegations and Headquarters, and 0.63% and 0.69% with extrapolation, see above.

Ex-post control results confirmed the need to further promote the follow-up of ex post control reports; the need to refine the IT tool(s) to provide more timely management information; and the need to provide continuous training and guidance to colleagues in Delegations. The EEAS will also consider revising some internal rules applied in Delegations, in particular those established years ago in different operational contexts.

In conclusion:

The Delegations and the Headquarters' Divisions that have been checked for 2012 have made significant efforts to apply the principle of sound financial management to achieve the objectives of economy, efficiency, effectiveness and relevance. Certain Delegations and most of the Headquarters' Divisions have nonetheless still encountered difficulties to comply with a number of financial and administrative rules. However, these difficulties have not translated into losses for the EU Budget.

In certain Delegations and for most of the Headquarters' Divisions, areas of improvement are still to be found concerning compliance with certain financial and administrative rules that still require remedying measures of internal organization and training.

For the Delegations in particular there is a need to: rationalize certain of the internal rules to conform better to the actual needs of the EEAS; promote better compliance with the procedures for public procurement, and to improve the quality and timeliness of both the accounting and non-accounting information available (e.g. data recorded in the ABAC Contracts database & the information and use of the 'Register of exceptions').

At Headquarters, the level of compliance with the tendering procedures established could also be further improved. For both Headquarters and the Delegations there is a need to improve the timeliness of management information.

2.1.6 Delegation Support and Evaluation

In 2012, the Delegation Support and Evaluation Service (DSES) and the former Inspection of Delegations undertook 17 evaluation missions covering a total of 23 Delegations, as follows: Lebanon, Geneva (UN and WTO), Tunisia, Barbados, China, Timor Leste, Ghana, Kenya/Somalia, Tanzania, Rwanda, Brazil, Lesotho and Swaziland, Malawi and Zambia, Colombia and Ecuador, Norway and Iceland, Libya, Vietnam and Cambodia.

Under the new methodology, gradually implemented as of the missions to the Kenya/Somalia, Tanzania and Rwanda Delegations, the evaluations cover four areas:

- implementation of and contribution to EU policies falling within the remit both of the EEAS and the Commission;
- use and management of resources across all areas of activity in relation to the objectives and responsibilities of the Delegation. This includes all staff irrespective of their origin, interaction with EEAS and Commission services in HQ and the general management environment in the Delegation;
- security issues, including physical security for staff and premises of Delegations, notably those in hostile environments, as well as protection of classified information, and
- financial management and administration of Delegations.

In addition to the evaluation reports, which are short and action-oriented, the missions of the DSES result in operational and binding Action Plans for each Delegation adopted by the Corporate Board of the EEAS and presented to the HR VP. Before adoption in their final form, the Action Plans are subject to agreement of the Commission whenever there are budgetary or organisational implications for that Institution.

The 2013 programme will cover an even larger number of Delegations bearing in mind that the aim is to ensure all Delegations are covered once during the normal mandate of the Head of Delegation.

2.2 Results from audits during the reporting year

2.2.1 European Court of Auditors

The Court carried DAS audits for 2011, which results were published in the Court Annual Report 2011 released on 12 November 2012. The main Court's observations concerned:

- The outdated information on the personal and family situation of the staff members, leading to incorrect payment of social allowances and benefits to staff members;

- The practice of signing employment contracts with temporary staff members after they have taken up their duties;
- The management of a contract for the provision of security services in the Delegation to Venezuela: lack of tender procedure for security contracts for the last 24 years and lack of formal VAT exemption, although the VAT recovery legislation has been in force since the year 2000, and
- As regards the procurement procedures related to the provision of security services, the weaknesses in the definition and application of award criteria, in the evaluation of tenders, in the drafting of tendering documents, in the definition and application of selection criteria and in the opening and evaluation committees' performance of their respective roles.

A new DAS audit for 2012 is under way and its conclusions will be taken into account in the Court Annual Report 2012 which will be published in the last quarter of 2013.

Also, in 2011 the Court of Auditors conducted a performance audit on EU assistance to Kosovo related to the Rule of Law. The conclusions were released on 30 October 2012.

During 2012, the Court launched a number of sectoral audits, among which: "EU cooperation with Egypt in the field of Governance", "Direct Financial Support to the Palestinian Authority", "Aid to Central Asian countries", "Audit concerning Climate change and climate finance to developing countries" etc.

For the EEAS, the most important audit amongst those carried out was the EEAS Performance Audit 2012, whose preliminary study was carried out between September 2012 and January 2013. The Performance audit was launched in 2013.

2.2.2 Internal Audit Division

The audit team from the former Internal Audit Capability of DG RELEX, which had been transferred to the EEAS has been completely renewed during the year 2012 due to the mobility of all staff (3 AD including the Head of Division and 2 AST).

A new internal audit charter has been established in order to set out the mission, objectives, reporting and working arrangements essential to the proper fulfillment of the Internal Audit Division's role in the interests of the EEAS.

Due to the complete reorganisation of the division, 2012 was a year of transition. The activity was mainly focused on the following assignments:

Topics	Results
Consulting on a risk management framework for the EEAS	A first working document was issued on September 2011. An exchange of views within the EEAS led to adjustments to the document. The latest version was sent to senior management and a presentation was made during a senior management meeting in the beginning of 2012.
Support to the Human Resources screening exercise at Headquarters	The Division supported the Administration and Finance Department for the screening process as from September 2011, in the final stage of this exercise (action plan done in March 2012)
Audit risk assessment of the EEAS Carried out by the Internal Audit Service (IAS) in close cooperation with the Internal Audit Division.	An audit risk assessment on administrative and financial matters was initiated at the end of 2011. This assessment continued throughout the first half of 2012. The result of this exercise led to the drafting of the audit work program for the next two years.
Follow-up audit reports	A follow-up audit report on the management of the suspense account was done during the first quarter of 2012 (Delegation in Tanzania). All the recommendations following the initial audit have been followed.
Audit on the management of the Service Level Agreements (SLAs) with the General Secretariat of the Council and the Commission	Following the risk assessment exercise, it has been decided to proceed with an audit on supervision and monitoring of SLAs, given the nature and importance of services provided. Due to the wide scope of services covered by this audit, it has been agreed to share the work by businesses areas between the Internal Audit Division and the IAS. The preliminary study of this audit has started at the end of 2012.

2.3 Follow up of previous years' reservations

A Reservation concerning the management in HQ of security contracts for Delegations was made by the Chief Operating Officer in the Annual Activity Report for 2011. In 2012, an action plan has been adopted to address existing deficiencies. It includes the following actions:

- Enhanced training in finance and contract management procedures for the staff dealing with security contracts;
- Efforts to reduce unnecessary extensions of security contracts through timely tendering;
- Improvement in programming and in budget execution;
- Efforts to reduce administrative error.

The results achieved at the end of 2012 were the following:

- Administrative errors have been reduced to a average level;
- The backlog of late payments has been corrected;
- No contract extensions granted, except when specifically stipulated in the original contract or when imposed by exceptional circumstances.

These efforts will be continued in 2013.

2.4 Follow up of audits from previous years

2.4.1 European Court of Auditors

On the basis of the Court of Auditors' observations published in the 2011 Annual Activity Report, the EEAS addressed the points raised by the Court (see 2.2.1.) in the following manner:

- A clear workflow for the recruitment procedure for temporary staff has been set up, in order to prevent the late signing of contracts to occur;
- The scrutiny of the staff situation regarding incorrect amount of deducted social allowances perceived from other sources has been reinforced. Two hundred recovery orders have been sent. In addition, the Paymaster Office has introduced a new IT application in February 2013 allowing a better monitoring of the staff situation regarding social allowances. This should contribute to reduce the number of cases where undue social allowances are paid and need to be recovered;
- The tender procedure for a contract for the provision of security services in the Delegation to Venezuela was launched and the Delegation has taken necessary measures to obtain formal exemption from paying VAT;
- A procurement guide and a set of templates for security contracts in Delegations and other contracts have been established and are currently being revised,
- The scrutiny of the staff situation regarding social allowances has been reinforced. Two hundred recovery orders have been sent. In addition, the Paymaster Office has introduced a new IT application in February 2013 allowing to better monitor the staff situation regarding social allowances. This should contribute to reduce the number of cases where undue social allowances are paid.

2.4.2 Internal Audit Division

As of 31 December 2012, 6 audits with recommendations classified “Very Important” and “Important” from an audit point of view have been closely monitored by all the services concerned.

Most of the recommendations have been followed:

- Management of physical security of people and installations in the External Service (2007)

This report was initially classified “Restreint UE until 31 December 2010”. The two remaining “Very Important” recommendations concerning the priority setting & budgeting activities and the management of inventory at Headquarters could be considered as closed.

Moreover with the creation of the EEAS, a fully-fledged Security Directorate has been set up.

- Management of remunerations and individual rights for officials and contract agents in the External Service (2008)

The transfer to PMO of the pay production on the basis of the SLA PMO/EEAS, changes considerably the background which existed at the time of the audit.

New working procedures have been set and an internal control strategy agreed between the two services should be put in place during the year 2013 as foreseen in the SLA.

- Management of the remunerations of local agents in the External Service (2010)

The remaining “Very Important” recommendation concerns the salary revision process, the method and its implementation.

The draft of a revised method was prepared on 3 March 2010. The business process analysis to build a new IT tool in e-Del-HRM for the new method has started.

- Execution of the security contract in Afghanistan (2010)

The audit report is classified “Restreint UE”.

The main issue has been to strengthen the organization and procedures with regard to the management of this type of contract.

Since this audit, the financial circuit for the payment of invoices has been more clearly defined.

A settlement agreement has been also signed with the contractor to recover the calculated sums.

- CAMAR activities (2010)

Management has already clearly taken action in dismantling the CAMAR (Comité d'Analyse des Marchés de la DG RELEX) and in creating a new “Contracts” Division, taking over CAMAR activities.

For the processing of building dossiers, new internal rules have been established (VM 353 of 7 June 2011).

- Review of the management of suspense accounts (2011)

Given the nature of the Audit Division engagement, no formal recommendations have been issued.

Nevertheless, the review stressed the need to closely follow the situation of some delegations concentrating a large part of the old backlog from 2008 and before.

A follow-up system of the suspense accounts has been agreed with DG BUDG with the setting-up of a specific monthly reporting tool (a sort of “early warning system”).

In addition, a thorough verification of all the rental and non-rental guarantees accounts has been done in 2012. This exercise resulted in a confirmation by all the Delegations that the accounting statements correspond to the legal status of the guarantees.

2.5 Assurance received from other Authorising Officers in cases of crossed sub-delegation

The EEAS does not receive any sub-delegations from any other Institutions.

2.6 Reservations

2.6.1 Headquarters

There has been considerable progress as regards last year's reservation on the financial management by Headquarters of security contracts for Delegations, i.e. late payments, extension of contracts and high level of administrative errors. The backlog has been cleaned up and late payments have been reduced, the level of administrative errors has significantly decreased and the situation of the extension of contracts has improved on the basis of a clear action plan.

However, the security contracts for the Delegations in Libya and in Afghanistan have still required extensions in order to ensure business continuity of the Delegations. Against this background and given the potential reputational risk, the Chief Operating Officer has decided to maintain the reservation issued in the 2011 Annual Activity Report.

2.6.2 Delegations

A few Delegations expressed reservations. The main reservations relates to a lack of human resources and training, the absence of procurement procedure and issues with the management of contracts and assets.

2.7 Overall conclusions on the combined elements on the Declaration as a whole

To the best of the knowledge of the Chief Operating Officer, based on the information, assessments, observations and opinions provided by sub delegated authorising officers and those responsible for internal control and by the internal and external auditors, the elements of appreciation and considerations emerging from the building blocks are complete and reliable and give a true picture of the state of the internal control system in 2012.

As a result of continued improvement for all significant administrative expenditure and all management modes in the performance of both ex ante and ex post controls, measures taken regarding the detection of fraud and follow up given to audit recommendations, as presented above, the EEAS considers that reasonable assurance has been achieved for 2012 regarding a true and fair presentation, the resources used, sound financial management, and the legality and regularity of transactions.

Part 3 – Declaration of Assurance

I, the undersigned, Chief Operating Officer of the EEAS, in my capacity as authorising officer by delegation,

Declare that the information contained in this report gives a true and fair view.

State that I have a reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principle of sound financial management and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, the ex post controls, the work of the internal audit Division, the observations of the Internal Audit Service and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported which could harm the interests of the institution.

However, a reservation should be noted in the management by Headquarters of security contracts for Delegations.

Brussels, date

Signature

A handwritten signature in black ink, appearing to read 'Stuina', is written over a horizontal line. The signature is stylized and cursive.

ANNEXES

Annex 1: List of Acronyms

Annex 2: Organigramme

Annex 3: Statement of the Managing Director for Administration and Finance

Annex 4: Human Resources

Annex 5: Financial reports and annual accounts

Annex 6: Assurance of the Accounting Officer of the EEAS

Annex 7: Materiality criteria

Annex 8: Internal Control Templates for Budget Implementation

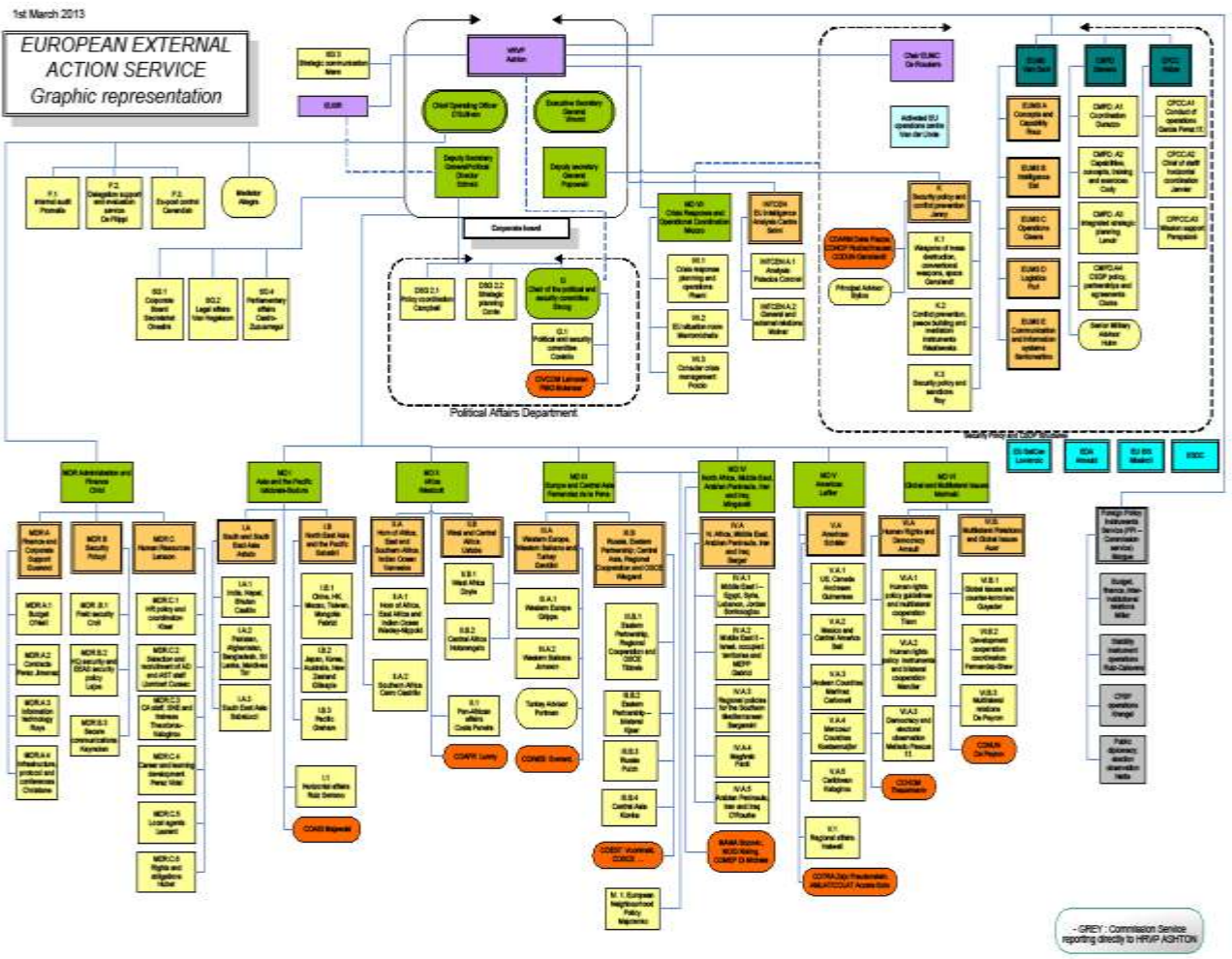
Annex 9: Delegations IC Effectiveness assessment – per question

Annex 1: List of Acronyms

ABAC	Accrual Based Accounting
AD	Administrator
AOSD	Subdelegated Authorising Officer
AST	Assistant
BUDG	Directorate-General for Budget
CAMAR	Comité Achat Marchés RELEX
CE	Communauté Européenne
CFSP	Common Foreign and Security Policy
CHAR	Charlemagne Building
DAS	Annual Declaration of Assurance
DEL	Delegation
DG	Directorate-General
DG HR	Directorate-General for Human Resources
DSES	Delegation Support and Evaluation Service
DEVCO	DG for Development & Cooperation-EuropeAid
ECA	European Court of Auditors
EDF	European Development Fund
EEAS	European External Action Service
EOMs	Election Observation Missions
EU	European Union
EUCI	European Union Classified Information
EU MS	EU Member States
FPI	Service for Foreign Policy Instruments
GL Account	General Ledger Account
GSC	General Secretariat of the Council
HQ	Headquarters
HR	High Representative of the European Union for Foreign Affairs and Security Policy
HRM	Human Resource Management
IA	Initiating Agent
IAH	Imprest Account Holder
IAS	Internal Audit Service
ICI	Industrialised Countries Instrument
ICMT	Internal Control Management Tool
ICS	Internal Control Standards
IFS	Instrument for Stability
IIA	Institute of Internal Auditors
MDR	Managing Directorate Resources
OLAF	European Anti-fraud Office
PMO	European Union Office for Administration and Payment
PPD	Press and Public Diplomacy

RELEX	Directorate-General External Relations
RO	Recovery Order
SDAO	Subdelegated Authorising Officer
SEAE	Service de l'Action Extérieure de l'UE
SLA	Service Level Agreement
SNE	Seconded National Expert
UN	United Nations
VA	Verifying Agent
VAT	Value-Added Tax
VM	Vademecum
VP	Vice-President of the European Commission
WTO	World Trade Organization

Annex 2: Organigramme



Annex 3: Statement of the Managing Director for Administration and Finance

I declare that in accordance with the responsibilities of the key actors in the domain of internal audit and internal control in the EEAS, I have reported my advice and recommendations to the Chief Operating officer on the overall state of internal control in the EEAS.

I hereby certify that the information provided in Parts 1 and 2 of the present Annual Activity Report and in its annexes is, to the best of my knowledge accurate and exhaustive.

Brussels, date 15.4.2013.

Signature



Annex 4: Human Resources

Posts occupied on 31.12.2011	Officials		Temporary Agents		Seconded National Experts	Young Experts in Delegations	Contract Agents	Local Agents	Total
	AD	AST	AD	AST					
Headquarters	432	433	117	31	315	N/A	139	N/A	1467
Delegations	212	182	142	0	41	32	184	1116	1909
Total	644	615	259	31	356	32	323	1116	3376

Annex 5: Financial reports and annual accounts

TABLE 1: Outturn on commitment appropriations in 2012 (in Mio €)

Note: The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

OUTTURN ON COMMITMENT APPROPRIATIONS IN 2012 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	11	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	112.72	112.32	99.65 %
	12	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	15.93	15.74	98.78 %
	13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	3.29	3.27	99.56 %
	14	MISSIONS	7.84	7.78	99.15 %
	15	MEASURES TO ASSIST STAFF	1.48	1.42	95.97 %
Total Title 1			141.26	140.53	99.48%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	20	BUILDINGS AND ASSOCIATED COSTS	18.85	18.56	98.47 %
	21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	20.67	20.37	98.53 %
	22	OTHER OPERATING EXPENDITURE	4.70	4.40	93.63 %
Total Title 2			44.22	43.32	97.99%
Title 3 DELEGATIONS					
3	30	DELEGATIONS	581.33	570.43	98.13 %
Total Title 3			581.33	570.43	98.13%
Title X OTHER EXPENDITURE					
X	X0	PROVISIONAL APPROPRIATIONS	0	0	0
Total Title X			0	0	0
Total DG EEAS			766.81	754.29	98.37 %

** Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).*

% Outturn on commitment appropriations

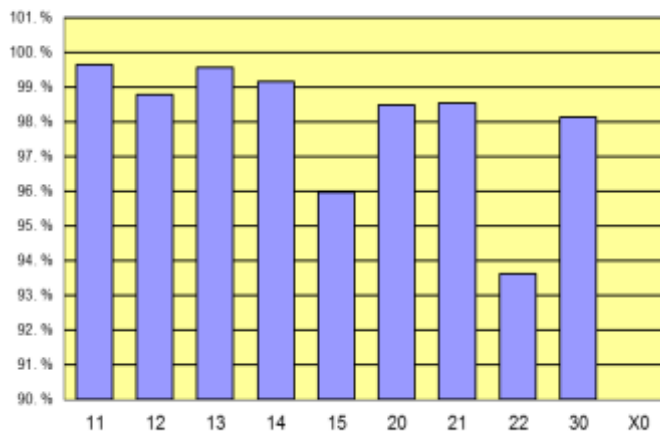


TABLE 2: Outturn on payment appropriations in 2012 (in Mio €)

Note: The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

OUTTURN ON PAYMENT APPROPRIATIONS IN 2012 (in Mio €)					
Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 1 STAFF AT HEADQUARTERS					
1	11	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	112.72	111.76	99.15 %
	12	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	16.37	15.46	94.45 %
	13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	3.75	2.91	77.58 %
	14	MISSIONS	9.72	7.72	79.39 %
	15	MEASURES TO ASSIST STAFF	2.01	1.81	90.05 %
Total Title 1			144.57	139.66	96.60%
Title 2 BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS					
2	20	BUILDINGS AND ASSOCIATED COSTS	20.68	15.56	75.26 %
	21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	25.76	17.05	66.19 %
	22	OTHER OPERATING EXPENDITURE	5.85	3.18	54.36 %
Total Title 2			52.29	35.80	68.45%
Title 3 DELEGATIONS					
3	30	DELEGATIONS	633.67	555.90	87.73 %
Total Title 3			633.67	555.90	87.73%
Title X OTHER EXPENDITURE					
X	X0	PROVISIONAL APPROPRIATIONS	0	0	0
	X1	CONTINGENCY RESERVE	0	0	0
Total Title X			0	0	0
Total DG EEAS			830.53	731.35	88.06 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

"% Outturn on payment appropriations"

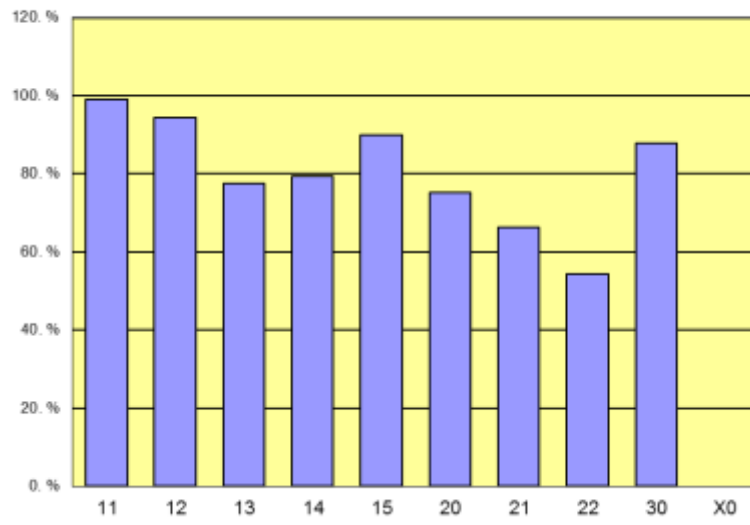


TABLE 3: Breakdown of commitments to be settled at 31/12/2012 in Mio €)

BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2012 (in Mio €)									
Chapter			2012 Commitments to be settled				Commitments to be settled from financial years previous to 2012	Total of commitments to be settled at end of financial year 2012(incl corrections)	Total of commitments to be settled at end of financial year 2011(incl. corrections)
			Commitments 2012	Payments 2012	RAL 2012	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 1 : STAFF AT HEADQUARTERS									
1	11	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO STATUTORY STAFF	111.76	111.76	0	0.00 %	0.00	0.00	0.00
	12	REMUNERATION AND OTHER ENTITLEMENTS RELATING TO EXTERNAL STAFF	15.50	15.17	0.33	2.14 %	0.00	0.33	0.44
	13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	3.27	2.49	0.78	23.82 %	0.00	0.78	0.46
	14	MISSIONS	7.78	6.38	1.40	17.96 %	0.00	1.40	1.88
	15	MEASURES TO ASSIST STAFF	1.42	1.34	0.08	5.84 %	0.00	0.08	0.53
Total Title 1			139.73	137.14	2.59	1.85%	0	2.59	3.31
Title 2 : BUILDINGS, EQUIPMENT AND OPERATING EXPENDITURE AT HEADQUARTERS									
2	20	BUILDINGS AND ASSOCIATED COSTS	18.56	13.75	4.81	25.91 %	0.00	4.81	1.83
	21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	20.37	12.33	8.04	39.47 %	0.00	8.04	5.09
	22	OTHER OPERATING EXPENDITURE	4.40	2.34	2.06	46.88 %	0.00	2.06	1.07
Total Title 2			43.32	28.41	14.91	34.42%	0.00	14.91	8.00
Title 3 : DELEGATIONS									
3	30	DELEGATIONS	569.28	510.91	58.37	10.25 %	0.43	58.80	53.37
Total Title 3			569.28	510.91	58.37	10.25%	0.43	58.80	53.37
Total DG EEAS			752.34	676.47	75.87	10.08 %	0.43	76.30	64.67

TABLE 4: Balance sheet

BALANCE SHEET		
		EUR '000
	31.12.2012	31.12.2011
NON CURRENT ASSETS		
Intangible assets	1 106	1 421
Property, plant and equipment	616 175	83 533
Receivables	4 368	4 079
Pre-financing	1 563	-
	623 212	89 033
CURRENT ASSETS		
Pre-financing	902	1 659
Receivables & recoverables	67 182	49 614
Cash and cash equivalents	61 615	140 347
	129 699	191 620
TOTAL ASSETS	752 911	280 653
NON-CURRENT LIABILITIES		
Other long-term liabilities	(588 299)	(46 151)
	(588 299)	(46 151)
CURRENT LIABILITIES		
Provisions	(8 140)	-798
Payables	(42 293)	(37 244)
	(50 433)	(38 042)
TOTAL LIABILITIES	(638 732)	(84 193)
NET ASSETS	(114 179)	196 460
Accumulated surplus	196 460	12 003
Economic result of the year	(82 281)	184 457
NET ASSETS	114 179	196 460

Footnote:

The figures included in table 4 are provisional since they are, at this date, still subject to audit by the Court of Auditors.

It is therefore possible that amounts included in this table may have to be adjusted following this audit

TABLE 5: Statement of financial performance

STATEMENT OF FINANCIAL PERFORMANCE		
	<i>EUR '000</i>	
	2012	2011
OPERATING REVENUE		
Funds transferred from the Commission	611 871	711 864
Other operating revenue	48 740	172 477
	660 611	884 341
OPERATING EXPENSES		
Administrative expenses	(732 895)	(692 872)
Other operating expenses	(8 172)	(7 416)
	(741 067)	(700 288)
(DEFICIT) / SURPLUS FROM OPERATING ACTIVITIES	(80 456)	184 053
Financial revenue	175	767
Financial expenses	(2 000)	-363
ECONOMIC RESULT OF THE YEAR	(82 281)	184 457

Footnote:

The figures included in table 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is therefore possible that amounts included in this table may have to be adjusted following this audit

TABLE 6: Average payment times for 2012 - DG

Note: The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

TABLE 6: AVERAGE PAYMENT TIMES FOR 2012 - DG

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
3	187	1	0.53 %	3.00	186	99.47 %	24.01
5	114	2	1.75 %	3.00	112	98.25 %	29.21
10	58	10	17.24 %	7.17	48	82.76 %	24.96
15	2	1	50.00 %	14.00	1	50.00 %	16.00
25	1	1	100.00 %	21.00			
30	122900	91501	74.45 %	15.89	31399	25.55 %	49.25
31	1				1	100.00 %	49.00
34	1	1	100.00 %	17.00			
41	1	1	100.00 %	13.00			
42	1	1	100.00 %	10.00			
45	29923	28512	95.28 %	17.50	1411	4.72 %	80.50
60	2224	2183	98.16 %	23.16	41	1.84 %	113.83

Total Number of Payments	155413	122214	78.64 %		33199	21.36 %	
Average Payment Time	23.66			16.40			50.41

Target Times							
Target Payment Time (Days)	Total Number of Payments	Nbr of Payments within Target Time	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
3	187	1	0.53 %	3.00	186	99.47 %	24.01
5	114	2	1.75 %	3.00	112	98.25 %	29.21
10	58	10	17.24 %	7.17	48	82.76 %	24.96
15	2	1	50.00 %	14.00	1	50.00 %	16.00
20	40	25	62.50 %	14.38	15	37.50 %	39.52
25	1	1	100.00 %	21.00			
30	155011	119791	77.28 %	15.79	35220	22.72 %	49.19

Total Number of	155413	119831	77.10 %		35582	22.90 %	
------------------------	---------------	---------------	----------------	--	--------------	----------------	--

Payments							
Average Payment Time	23.39			15.79			48.95

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspende d Payments	% of Total Number	Total Number of Payments	Amount of Suspende d Payments	% of Total Amount	Total Paid Amount
0	24	376	0.24 %	155413	5,098,628.90	0.65 %	780,632,978.15

Late Interest paid in 2012			
DG	GL Account	Description	Amount (Eur)
EEAS	65010000	Interest expense on late payment of charges	30.30
EEAS	65010100	Interest on late payment of charges New FR	137 714.37
			137 744.67

TABLE 7: Situation on revenue and income in 2012

Note: The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

SITUATION ON REVENUE AND INCOME IN 2012								
Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance	
	Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total		
	1	2	3=1+2	4	5	6=4+5		7=3-6
40	DEDUCTIONS FROM STAFF REMUNERATION	19,984,236.38	-	19,984,236.38	19,984,236.38	-	19,984,236.38	-
41	CONTRIBUTIONS TO THE PENSION SCHEME	17,779,235.05	-	17,779,235.05	17,779,235.05	-	17,779,235.05	-
52	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	63,969.48	-	63,969.48	63,969.48	-	63,969.48	-
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	271,224,743.74	234,599.35	271,459,343.09	271,004,542.07	233,090.14	271,237,632.21	221,710.88
90	MISCELLANEOUS REVENUE	400,054.58	-	400,054.58	400,054.58	-	400,054.58	-
Total DG EEAS		309,452,239.23	234,599.35	309,686,838.58	309,232,037.56	233,090.14	309,465,127.70	221,710.88

TABLE 8: Recovery of undue payments (number of recovery context and corresponding transaction amount)

Note: The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

**RECOVERY OF UNDUE PAYMENTS
(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2012 Year of Origin (commitment)	Irregularity		TOTAL Qualified		TOTAL RC(incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
	No Link	1	489.02	1	489.02	66	265,301,914.21	1.52 %
Sub-Total	1	489.02	1	489.02	69	265,520,730.08	1.45 %	0.00%

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		TOTAL Qualified		TOTAL RC(incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES									4	5.40		
NON ELIGIBLE IN COST CLAIMS												
CREDIT NOTES			16	20,049.63			16	20,049.63	113	640,533.20	14.16 %	3.13%
Sub-Total			16	20,049.63			16	20,049.63	117	640,538.60	13.68 %	3.13%

GRAND TOTAL			17	20,538.65			17	20,538.65	186	266,161,268.68	9.14%	0.01%
--------------------	--	--	-----------	------------------	--	--	-----------	------------------	------------	-----------------------	--------------	--------------

TABLE 9: Ageing Balance of recovery orders at 31/12/2012 for EEAS

Note: The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2012 FOR EEAS						
Year of Origin	Number at 01/01/2012	Number at 31/12/2012	Evolution	Open Amount (Eur) at 01/01/2012	Open Amount (Eur) at 31/12/2012	Evolution
2011	21	4	-80.95 %	371,976.29	95,742.29	-74.26 %
2012	1	17	1600.00 %	197,837,439.85	263,107.36	-99.87 %
Totals	22	21	-4.55 %	198,209,416.14	358,849.65	-99.82 %

TABLE 10: Recovery order waivers in 2012 >= EUR 100.000

RECOVERY ORDER WAIVERS IN 2012 >= EUR 100.000						
	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments

Total DG	
-----------------	--

Number of RO waivers	
-----------------------------	--

Justifications:

TABLE 11: Census of negotiated procedures (> 60.000 €, excluding building contracts)

CENSUS OF NEGOTIATED PROCEDURES - EEAS - YEAR 2012

Contracts > 60.000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Art. 126 1a)	2.	251,000.00
Art. 126 1b)	6.	37,594,532.50
Art. 126 1f)	4.	398,905.75
Art. 126 1j)	4.	532,399.93
Art. 127 1a)	1.	407,104.82
Total		

TABLE 12 (a): Building contracts signed in 2012 (Headquarters)

BUILDING CONTRACS HEADQUARTERS SIGNED IN 2012				
	Legal base	Contractor name	Description	Amount
Headquarters	Art. 126 1h)	Bundersrepublik Deutschland	Purchase Nigeria Offices	3 775 000 total value
Headquarters	Art. 126 1h)	Allianz	Lease of the KO 150	2 407 246,77 per Year
Headquarters	Art. 126 1h)	Belgian State	Lease of the KO 115	469 321,08 per Year

TABLE 12 (b): Building contracts signed in 2012 (Delegations)

BUILDING CONTRACTS DELEGATIONS SIGNED IN 2012				
		Total number of contracts :		416
		Total amount :		21,629,425.21
Legal base	Contract Number	Contractor name	Description	Amount
Art. 126 1h)	0484012	AHMAD WALI DAYANI	RENTING OF CARAVANSERAI	3,508
Art. 126 1h)	0550502	MONTEPIO FERROVIARIOS DE ANGOLA ASS OCIACAO*MFA	CONTRATO DE RENDA CASA	133,908
Art. 126 1h)	0551402	FRANCISCO DE CASTRO	CONTRATO RENDA CASA MAIO 2012	164,014
Art. 126 1h)	0549111	GOLDEN EAGLE SHPK*HOTEL ROGNER EURO PA PARK	RENTING OF PARKING SPACES FOR ONE YEAR 2012	5,250
Art. 126 1h)	0549361	HOXHAJ	DELALBT LEASE CONTRACT / CONTRACT AGENT O.CH 36 MONTHS	15,600
Art. 126 1h)	0528087	SAHARYAN	HOUSING RENT	6,060
Art. 126 1h)	0539046	AYVAZYAN	HOUSING RENT	4,800
Art. 126 1h)	0539447	GRIGORYAN	HOUSING RENT	5,253

Art. 126 1h)	0485569	MOSSUTO	HOUSING RENT	27,456
Art. 126 1h)	0539067	RENCO ARMESTATE LLC*	HOUSING RENT	27,480
Art. 126 1h)	0496618	AZATYAN	RESIDENCE OF HEAD OF DELEGATION	72,336
Art. 126 1h)	0544640	HUSEYNOVA	ACCOMMODATION FOR OFFICIAL TP	9,828
Art. 126 1h)	0545372	SHUKUROVA	RENT OF ACCOMMODATION FOR OFFICIAL FB	17,281
Art. 126 1h)	0502469	DIFEZI IMMOBILIER SA*	BAIL RÉSIDENCE	51,833
Art. 126 1h)	0520850	LOKO	CONTRAT DE BAIL LOGEMENT	21,953
Art. 126 1h)	0520941	KARL	CONTRAT DE BAIL LOGEMENT	18,294
Art. 126 1h)	0524552	KIKISSAGBE	BAIL LOGEMENT	22,237
Art. 126 1h)	0524845	HOUINSOU BOYA	BAIL LOGEMENT	26,994
Art. 126 1h)	0479565	SEKONE BAMBARA	LOGEMENT	13,720
Art. 126 1h)	0479925	KABORE	LOCATION DES ARCHIVES	14,727
Art. 126 1h)	0479150	CONGO OUEDRAOGO	CONTRAT DE LOYER L077	15,550
Art. 126 1h)	0479596	KOANDA	RESIDENCE	42,076
Art. 126 1h)	0509060	ANJUMAN ARA AHMED	LEASE AGREEMENT FOR ACCOMODATION	14,008
Art. 126 1h)	0546596	QUADRI	K080 SR - LEASE CONTRACT FOR ACCOMMODATION	54,325
Art. 126 1h)	0490573	KOKANOVIC	DELBIHB RENT BRANCH OFFICE	14,667

Art. 126 1h)	0483878	CAMO	DELBIHS RENT HEAD OF OPERATIONS	16,873
Art. 126 1h)	0492223	SLAKOVIC	DELBIHS RENT HEAD OF CFA 1/1/2012-31/12/2015	24,542
Art. 126 1h)	0492255	TRALJIC	DELBIHS RENT HEAD OF POLITICAL SECTION 1/2/2012-31/1/2020	27,720
Art. 126 1h)	0536193	SISIC	DELBIHS RENT HEAD OF OPERATIONS II	20,861
Art. 126 1h)	0536391	BOLIC	DELBIHS RENT	19,940
Art. 126 1h)	0496677	JSC MATENA*	OFFICE RENT INCLUDING UTILITIES AND MAINTENANCE	337,580
Art. 126 1h)	0477944	ALIPAZ DE ZAVALETA	RENTAL OF AN APPARTMENT FOR CA	14,102
Art. 126 1h)	0534710	ZUBIETA DE BERSATTI	ALQUILER DE DEPARTAMENTO	11,855
Art. 126 1h)	0534707	BACIGALUPO WEEKS	OFICINAS	44,832
Art. 126 1h)	0535038	SAAVEDRA CALDERON	ALQUILER DEPARTAMENTO	37,000
Art. 126 1h)	0535582	MORALES DE MITRIU	ALQUILER DE CASA	17,500
Art. 126 1h)	0535656	ZAVALETA ALIPAZ	ALQUILER DE CASA	47,000
Art. 126 1h)	0534566	ERGUETA RADA	CONTRATO DE ALOJAMIENTO	65,500
Art. 126 1h)	0535029	FUENTES DURAN	ALQUILER DE CASA	67,500
Art. 126 1h)	0535761	PEREZ GUEILER	ALQUIER DE CASA	62,000
Art. 126 1h)	0537793	KRAU DE URURAHY	DELBRA-2012-02 - RENT	120,000
Art. 126 1h)	0543529	EXITO IMOBILIARIA LTDA*EXITO COMPAN HIA IMOBILIARIA	DELBRA-2012-13 - RENT I	70,500

Art. 126 1h)	0544105	MONDIM LEIVAS	DELBRA-2012-14- RENT	110,000
Art. 126 1h)	0550700	SANZ BENITO	DELBRA-2012-15 - RENT	70,500
Art. 126 1h)	0517092	BRASSARD	DELCAÑO - RENT	7,925
Art. 126 1h)	0522767	BESSON, DUMONT, DELAUNAY & CIE SA*	LOGEMENT FONCTIONNAIRE	9,090
Art. 126 1h)	0523918	MAJOR	DELCHÉU - LOGEMENT	12,082
Art. 126 1h)	0525125	FRIEDRICH	DELCHÉU - LOGEMENT	14,275
Art. 126 1h)	0510513	LACOUR EDMOND*AGENCE IMMOBILIERE ED LACOUR	LOGEMENT	43,089
Art. 126 1h)	0520333	ARIEX SA*ARIEX IMMOBILIER ZURICH VERSICHERUNGS-GESELLSCHAFT A G*ZURICH INSURANCE COMPANY ZURICH C OMPAGNIE D ASSURANCES ZURIGO COMPAG NIA DI ASSICURAZIONI	LOGEMENT FONCTIONNAIRE	15,988
Art. 126 1h)	0522721		ICHEGL098 - LOGEMENT FONCTIONNAIRE	44,205
Art. 126 1h)	0522750	COMPTOIR GENEVOIS IMMOBILIER SA*	ICHEGL097 - LOGEMENT FONCTIONNAIRE	54,636
Art. 126 1h)	0523829	CREDIT SUISSE SA*CREDITO SVIZZERO S CHWEIZERISCHE KREDITANSTALT	DELCHÉU - LOGEMENT	16,571
Art. 126 1h)	0532865	MOSER VERNET & CIE SOCIETE EN COMMA NDITE*	DELCHÉU - RESIDENCE CDD ONU -	20,687
Art. 126 1h)	0545289	MOSER VERNET & CIE SOCIETE EN COMMA NDITE*	RESIDENCE CHEF DE DELEGATION	20,759
Art. 126 1h)	0549103	LACOUR EDMOND*AGENCE IMMOBILIERE ED LACOUR	DELCHÉU - LOGEMENT	54,636
Art. 126 1h)	0524064	RIROROCO HEY	CHILE ARRIENDO YED	12,450
Art. 126 1h)	0507252	SBROLLA	CHILE ARRIENDO DEPTO	19,227

Art. 126 1h)	0507258	MACAYA DANUS	CHILE ARRIENDO CASA	15,930
Art. 126 1h)	0507023	BANCO SANTANDER CHILE SA*	CHILE ARRIENDO RESIDENCIA JEFE DE DELEGACION	74,327
Art. 126 1h)	0521608	UNION INVESTMENT CHILE S.A.*UICSA V	CHILE RENTAL CONTRACT OFFICES DELEGATION	119,860
Art. 126 1h)	0531180	ASSISTANCE, GESTION ET MARKETING SA RL*AGEMA	LOCATION VILLA	25,611
Art. 126 1h)	0488197	SOCIETE GENERALE DE BANQUES EN COTE D IVOIRE SA*SGBCI	CONTRAT DE BAIL POUR LES LOGEMENTS DU PERSONNEL EXPATRIE DE LA DUE	327,877
Art. 126 1h)	0528486	DEVIA GONZALEZ	ARRIENDO APTO FUNCIONARIO	10,376
Art. 126 1h)	0483477	MALDONADO DE BARAYA Y CIA S EN C*	ARRIENDO APTO FUNCIONARIO	54,057
Art. 126 1h)	0483477	MALDONADO DE BARAYA Y CIA S EN C*	ARRIENDO APTO FUNCIONARIO	54,057
Art. 126 1h)	0483936	MC ALLISTER POMBO	ARRIENDO APTO FUNCIONARIO	47,299
Art. 126 1h)	0524594	ARIAS DE FAJARDO	ARRIENDO APTO FUNCIONARIO	29,830
Art. 126 1h)	0509892	MALAVAR AVELLA	ARRIENDO RESIDENCIA	135,155
Art. 126 1h)	0450055	MONTEIRO CARDOSO JUNIOR	LOYER LOGEMENT	726
Art. 126 1h)	0509496	SOARES	BAIL LOGEMENT	8,997
Art. 126 1h)	0527941	FERREIRA MEDINA	LOYER LOGEMENT	9,069
Art. 126 1h)	0548030	SOFIA IMOBILIARIA, SOCIEDADE UNIPES SOAL, LIMITADA*	DELCPVP - CONTRAT LOGEMENT	9,795
Art. 126 1h)	0384120	FELHOFER	LOYER DE LA RESIDENCE DU CHARGÉ D'AFFAIRES	50,064
Art. 126 1h)	0537556	TOMAS FERNANDEZ	LOYER MAISON AGENT CONTRACTUEL	27,460

Art. 126 1h)	0516523	REPUBLICA DE CUBA*REPUBLIQUE DE CUB A REPUBLIC OF CUBA	RENTAL OF ACCOMMODATION	42,749
Art. 126 1h)	0516523	REPUBLICA DE CUBA*REPUBLIQUE DE CUB A REPUBLIC OF CUBA	RENTAL OF ACCOMMODATION FOR PREDRAG AVRAMOVIC	42,749
Art. 126 1h)	0518306	REPUBLICA DE CUBA*REPUBLIQUE DE CUB A REPUBLIC OF CUBA	RENTAL OF ACCOMODATION FOR CONTRACTUAL AGENTS	31,357
Art. 126 1h)	0518744	REPUBLICA DE CUBA*REPUBLIQUE DE CUB A REPUBLIC OF CUBA	RENTAL OF ACCOMODATION OF CONTRACTUAL AGENTS	38,591
Art. 126 1h)	0517093	REPUBLICA DE CUBA*REPUBLIQUE DE CUB A REPUBLIC OF CUBA	RENTAL OF ACCOMODATION	79,250
Art. 126 1h)	0537001	ACOSTA DE HAZOURY	RENTAL OF ACCOMMODATION	3,694
Art. 126 1h)	0520579	BENTOUMI	LOYER LOGEMENT	27,000
Art. 126 1h)	0511445	BERMEO BARDAGI NELLY BETTY EUGENIA*	RENT - HOUSING FOR AC	9,663
Art. 126 1h)	0534729	VALENCIA SALA	RENT HOUSING FOR OFFICIAL	12,863
Art. 126 1h)	0513422	CHIRIBOGA CHIRIBOGA	HOUSING RENT FOR CONTRACTUAL AGENT	18,414
Art. 126 1h)	0410688	YACOB RASSU	RENT- HOUSE	9,600
Art. 126 1h)	0539020	ALBINI	RENTAL CONTRACT FOR HOUSE	8,760
Art. 126 1h)	0545207	SIUM	RENTAL HOUSE CONTRACT	11,185
Art. 126 1h)	0550512	ALI	LEASE CONTRACT ACCOMODATION	11,400
Art. 126 1h)	0535231	WOLDU	DELERIASM - RENTING HOD RESIDENCE	34,200
Art. 126 1h)	0550598	KIDANE	DELETHA - LEASE CONTRACT	32,310
Art. 126 1h)	0551811	TSEGAYE GEBREHIWOT	LEASE CONTRACT	27,915

Art. 126 1h)	0552119	KAHSAY	ACCOMMOATION FOR OFFICIAL	26,586
Art. 126 1h)	0551642	ANTONIOS	ACCOMMODATION FOR OFFICIAL	124,068
Art. 126 1h)	0517318	CHARAN KATONIVERE HOLDINGS LIMITED* CKHL	BUILDING RENTAL - HOUSES	68,000
Art. 126 1h)	0526833	BONGO	LOYER RESIDENCE	8,000
Art. 126 1h)	0526845	BALOCHE ONDIMBA	LOGEMENT	7,318
Art. 126 1h)	0526875	AGENCE IMMOBILIERE DE LIBREVILLE SA RL*AIL	LOGEMENT	8,475
Art. 126 1h)	0530700		IMMEUBLE	32,929
Art. 126 1h)	0488592	GURGENIDZE	RENT OF ACCOMMODATION	14,919
Art. 126 1h)	0494359	HEISLER	RENT OF ACCOMMODATION	14,967
Art. 126 1h)	0504577	NIJARADZE	RENT OF ACCOMMODATION	13,393
Art. 126 1h)	0524132	TSKHOVREBASHVILI	RENT OF ACCOMMODATION	13,887
Art. 126 1h)	0552151	AFRIQU MAINTENANCE CONSTRUCTION EN GUINEE SA*	CONTRAT DE BAIL RESIDENCE CDD	58,740
Art. 126 1h)	0552332	SOCIETE D'INVESTISSEMENT DES PROJETS DOMICILIAIRES ET CONSTRUCTION SA* SIPDC SA	BAIL A LOYER	15,200
Art. 126 1h)	0532284	SOCIETE DE GESTION IMMOBILIERE SARL SOFIMMO*	BAIL A LOYER BUREAU	307,080
Art. 126 1h)	0518036	SAVKOVIC LIMA GOMES	BUILDING RENTAL	14,635
Art. 126 1h)	0535813	INMOBILIARIA COFIPIVA SA*	CONTRATO DE ALQUILER DE ALOJAMIENTO	12,961
Art. 126 1h)	0537967	CHINCHILLA GODOY DE PEREZ OLGA MARG ARITA*	CONTRATO DE ALQUILER DE ALOJAMIENTO	12,961

Art. 126 1h)	0538385	INVERSIONES ZETA SA*	ALQUILER DE ALOJAMIENTO	12,699
Art. 126 1h)	0548793	PROPERTY INVESTMENTS LIMITED*	DELGUYG - RENT	770
Art. 126 1h)	0489930	MERCERON	LOCATION LOGEMENT AC	49,056
Art. 126 1h)	0509671	ROUZIER	UE/EEAS DELHTIP-LOCATION MAISON AC	57,980
Art. 126 1h)	0509941	PHILIPPEAUX	UE/EEAS DELHTIP CONTRAT	44,596
Art. 126 1h)	0511951	GODEFROY IMMOBILIER REGINE*GG	LOGEMENT	34,788
Art. 126 1h)	0499073	HOLLANT	LOGEMENT	101,595
Art. 126 1h)	0510202	VILLARD	LOGEMENT	108,230
Art. 126 1h)	0510903	LEMKE D'ABESKY	LOGEMENT	208,729
Art. 126 1h)	0521674	CANEZ	CONTRAT LOCATION LOGEMENT CHEF OPERATIONS	214,286
Art. 126 1h)	0537858	ROUSSEAU	CONTRAT LOCATION LOGEMENT HOA	149,977
Art. 126 1h)	0537915	SERULLE CHABEBE	CONTRAT LOCATION LOGEMENT HOD	444,376
Art. 126 1h)	0537917	CHARLES	CONTRAT LOCATION LOGEMENT FO DEVCO	192,957
Art. 126 1h)	0537961	FARAH	LOCATION LOGEMENT FO INFRA	185,157
Art. 126 1h)	0476041	ZAINOEDDIN	RENTAL OFFICE DELEGATION EUROPE	41,190
Art. 126 1h)	0520802	SETHI	LEASING OF OFFICIAL ACCOMMODATION	10,031
Art. 126 1h)	0432710	PAINTAL	LEASING OF RESIDENCE	24,227

Art. 126 1h)	0432710	PAINTAL	LEASING OF RESIDENCE	35,498
Art. 126 1h)	0490345	GARG	LEASING OF ACCOMMODATION FOR OFFICIAL	34,828
Art. 126 1h)	0491154	SHETH	LEASING OF ACCOMMODATION FOR OFFICIAL	29,490
Art. 126 1h)	0502919	JAIN	LEASING OF ACCOMMODATION FOR OFFICIAL	25,557
Art. 126 1h)	0504520	BAGAI	LEASING OF ACCOMMODATION FOR CONTRACT AGENT	20,017
Art. 126 1h)	0519343	JAGGI	LEASING OF ACCOMMODATION FOR OFFICIAL	30,951
Art. 126 1h)	0525711	CHHATWAL	LEASING OF ACCOMMODATION FOR CONTRACT AGENT	30,734
Art. 126 1h)	0527353	RIKHY	LEASING OF OFFICIAL ACCOMMODATION	35,124
Art. 126 1h)	0546113	UESISA SRL*	RENT OFFICES IN ROME	165,000
Art. 126 1h)	0546574	TOMLINSON	RENTAL OF HOUSE - ASSISTANT F & C SECTION	31,859
Art. 126 1h)	0546582	MARAGH	RENTAL OF HOUSE - HEAD OF SECTION - FINANCE & CONTRACTS	32,769
Art. 126 1h)	0546583	STAMP	RENTAL OF HOUSE - CA	31,859
Art. 126 1h)	0546585	ANDRADE	RENTAL OF HOUSE CA	25,032
Art. 126 1h)	0546689	HERNANDEZ-GONZALEZ	RENTAL HOUSE	21,164
Art. 126 1h)	0546725	MOORE MORALES	RENTAL OF HOUSE	20,532
Art. 126 1h)	0494374	FARIZ MOHAMMAD	DELJORAMM - LEASE CONTRACT	18,125
Art. 126 1h)	0539950	ALHALAWANI	DELJORAM- LEASE CONTRACT- HOA	48,205

Art. 126 1h)	0517978	DIYAROVA		RENT ACCOMMODATION FOR STAFF	12,147
Art. 126 1h)	0526489	ISSENGALIYEV		RENT ACCOMMODATION FOR STAFF	5,731
Art. 126 1h)	0535186	MEIRBEKOVA		RENT ACCOMMODATION FOR STAFF	5,092
Art. 126 1h)	0482456	ISSABEKOVA KABDRAHMANOVNA*	GULMIRA	RENT ACCOMMODATION OF STAFF	22,810
Art. 126 1h)	0495035	ZHUMAGULOVA BAKYTZHAROVNA*	ALINA	RENT ACCOMMODATION FOR STAFF	15,429
Art. 126 1h)	0499208	GABDULLIN		ACCOMMODATION FOR STAFF	20,863
Art. 126 1h)	0499581	SHARIPBAYEVA		RENT ACCOMMODATION FOR STAFF	27,419
Art. 126 1h)	0518163	MURZAGALIYEVA SAYUTOVNA*	YULIYA	RENT ACCOMMODATION FOR STAFF	15,784
Art. 126 1h)	0497980	ZHANYBEKOVA MAKSUTOVNA*	ZAURA	RENT RESIDENCE HOD	71,245
Art. 126 1h)	0546319	DZHUMAGULOV		RENT OF APT	10,523
Art. 126 1h)	0515284	NORTH DEVELOPMENT LIMITED*NORTHBRIDGE	BRIDGE-KC COMPANY NBC	RENT APPRT	11,857
Art. 126 1h)	0537995	SREY MANSION	SOTHIDA*GARDEN	DELKHMP_RENT CM ACCOMMODATION PERIOD 07 DEC 12 - 06 DEC 16	14,684
Art. 126 1h)	0541016	PICH		DELKHMP - RENT AV ACCOMMODATION PERIOD 21 DEC 12 - 20 DEC 16	12,929
Art. 126 1h)	0507300	KHIEV		RENT DGL ACCOMMODATION PERIOD 01 JUL 12 - 30 JUN 16	115,961
Art. 126 1h)	0343093	LENGSAVATH		ACCOMMODATION RENT	12,006
Art. 126 1h)	0545728	CHANTHAVONE		ACCOMMODATION RENT	13,034
Art. 126 1h)	0545741	VONGKHANTY		ACCOMMODATION RENT	8,496

Art. 126 1h)	0545947	LENGSAVATH	ACCOMMODATION	12,006
Art. 126 1h)	0545948	SUNDARA	ACCOMMODATION	10,055
Art. 126 1h)	0545949	SMIT	ACCOMMODATION	13,034
Art. 126 1h)	0469348	SIHOM COMMERCE CENTER COMPANY LIMIT ED*SCC LTD	LAO/EU LEASE CONTRACT - OFFICE	31,861
Art. 126 1h)	0515615	SISOUPHANH	LAOS/RENTING OF A RESIDENCE FOR THE CDA,	21,558
Art. 126 1h)	0543771	MANHCHANTHIVONG	ACCOMMODATION RENT	16,385
Art. 126 1h)	0545953	SIHOM COMMERCE CENTER COMPANY LIMIT ED*SCC LTD	LAOS PREMISES OFFICE AT SCC BUILDING	32,120
Art. 126 1h)	0525930	HADDAD	DELLBNB - LOYER	9,799
Art. 126 1h)	0526014	ABI TAYEH	DELLBNB - LOYER	9,709
Art. 126 1h)	0536254	BAAKLINI	DELLBNB - LOYER	10,029
Art. 126 1h)	0536300	MATTA	DELLBNB - LOYER	10,184
Art. 126 1h)	0545273	AL FAWZ PROCESS MANAGEMENT SAL*RADI SSON SAS MARTINEZ HOTEL	DELLBNB - LOYER PROVISOIRE	7,885
Art. 126 1h)	0545290	ACHRAFIEH 5418 SAL*ASHRAFIEH 5418 S AL	DELLBNB LOYER PROVISOIRE	5,325
Art. 126 1h)	0511333	JCN - COMMANDITE SIMPLE (C ASFAR & CO)*	DELLBNB LOYER	19,654
Art. 126 1h)	0511481	MOUZANNAR	DELLBNB LOYER	31,356
Art. 126 1h)	0512611	SARKIS	DELLBNB LOYER CD	34,225
Art. 126 1h)	0533440	NASSER ACHKAR MOUZANNAR	LOCATION PARCELLE 500 EXTENSION	46,289

Art. 126 1h)	0511712	MOHAMMED K KAFEL*M. K. KAFEL REAL E STATE & CONSTRUCTION	LEASE CONTRACT	37,907
Art. 126 1h)	0528837	OCEAN VIEW RESIDENCE INC*	LEASE CONTRACT	35,886
Art. 126 1h)	0542781	LEONE INVESTMENT INC CORPORATION*	LEASE CONTRACT	36,747
Art. 126 1h)	0546851	OCEAN VIEW RESIDENCE INC*	LEASE CONTRACT	38,838
Art. 126 1h)	0546899	OCEAN VIEW RESIDENCE INC*	LEASE CONTRACT	35,886
Art. 126 1h)	0546942	OCEAN VIEW RESIDENCE INC*	LEASE CONTRACT	35,886
Art. 126 1h)	0550002	LEONE INVESTMENT INC CORPORATION*	LEASE CONTRACT	36,747
Art. 126 1h)	0550038	MOHAMMED K KAFEL*M. K. KAFEL REAL E STATE & CONSTRUCTION	LEASE CONTRACT	39,569
Art. 126 1h)	0550094	MOHAMMED K KAFEL*M. K. KAFEL REAL E STATE & CONSTRUCTION	LEASE CONTRACT	39,569
Art. 126 1h)	0550508	REPUBBLICA ITALIANA* REPUBLIQUE ITA LIENNE ITALIAN REPUBLIC	LEASE CONTRACT	70,667
Art. 126 1h)	0478056	KANAGASUNDREM	LEASE CONTRACT FOR NEW CA	20,513
Art. 126 1h)	0503453	MURUGIAH	LEASE CONTRACT FOR MAIN OFFICE JULY 2012 TO JUNE 2017	42,366
Art. 126 1h)	0509330	MOHAMED IQBAL	LEASE CONTRACT FOR CA	46,405
Art. 126 1h)	0510564	MOHAMED	LEASE CONTRACT FOR UNIT	17,395
Art. 126 1h)	0515862	PANCH	LEASE CONTRACT	17,638
Art. 126 1h)	0516030	ABIDHUSEN HASSANALLY ESUFALLY ABIDHUSEIN	LEASE CONTRACT	15,679
Art. 126 1h)	0510378	BENCHEQROUN	LOYER LOGEMENT	14,669

Art. 126 1h)	0514308	QEBBAB	LOYER LOGEMENT	10,482
Art. 126 1h)	0526039	BENRYANE	LOGEMENT	8,952
Art. 126 1h)	0527899	TKITO	LOYER LOGEMENT FINCT	4,865
Art. 126 1h)	0479281	NAJIM	LOYER LOGEMENT	19,417
Art. 126 1h)	0479747	MASROUR	LOYER LOGEMENT FONCTIONNAIRE	26,968
Art. 126 1h)	0480496	EL MOUHANDIZ	LOYER LOGEMENT FONCTIONNAIRE	43,148
Art. 126 1h)	0480498	MASROUR	LOGEMENT FONCT	26,968
Art. 126 1h)	0480551	ENNASSIR	LOGEMENT FONCT	24,465
Art. 126 1h)	0480702	GENERAL MAROC CLEANING ENVIRONNEMENT SARL*GMCE	GMCE-NETTOYAGE BUREAUX	15,641
Art. 126 1h)	0491410	DINIA	LOYER LOGEMENT	26,041
Art. 126 1h)	0507065	MEDDOUN KABBAJ	LOYER	27,154
Art. 126 1h)	0507793	SALHI	LOYER LOGEMENT	29,339
Art. 126 1h)	0507851	RAISSI MOHAMMED FAOUZI*AGENCE FAOUZ I RAISSI	LOYER LOGEMENT	23,471
Art. 126 1h)	0508050	EL REFAEY	LOYER LOGEMENT	23,905
Art. 126 1h)	0508071	CHOUKR ALLAH	LOYER LOGEMENT FONCT	29,339
Art. 126 1h)	0508101	BOUDAIRI	LOCATION LOGEMENT	18,776
Art. 126 1h)	0508221	RAIS	LOYER LOGEMENT FONCT	21,732

Art. 126 1h)	0508334	CHALAK	LOYER LOGEMENT FONCT	21,732	
Art. 126 1h)	0508347	TOUHAMI	LOYER LOGEMENT FONCT	20,374	
Art. 126 1h)	0510312	RAISSI FAOUZI*AGENCE RAISSI	MOHAMMED FAOUZ I	LOYER LOGEMENT FONCT	28,249
Art. 126 1h)	0510330	CHEBIHI HASSANI	LOYER LOGEMENT FONCT	29,339	
Art. 126 1h)	0523682	FERRANDINA	LEASE CONTRACT, ACCOMMODATION	3,900	
Art. 126 1h)	0523682	GUZZO	LEASE CONTRACT, ACCOMMODATION	3,900	
Art. 126 1h)	0525633	DANU	LEASE CONTRACT ACCOMMODATION	3,500	
Art. 126 1h)	0465459	DEMCOVA	ACCOMMODATION	15,600	
Art. 126 1h)	0546427	BADOURALY	LOCATION LOGEMENT	10,800	
Art. 126 1h)	0546587	RAJOHNSON	LOGEMENT	14,660	
Art. 126 1h)	0546622	RABEKOTO	LOCATION	9,206	
Art. 126 1h)	0545198	RABEMANANTSOA	LOCATION LOGEMENT	15,120	
Art. 126 1h)	0546457	RANARIVELO	RESIDENCE CDD	27,797	
Art. 126 1h)	0546601	RABEKOTO	LOCATION LOGEMENT	21,738	
Art. 126 1h)	0546715	RAJAONA	LOCATION LOGEMENT	16,384	
Art. 126 1h)	0546127	ZONE IMMOBILIERE TALOUMIS SARL*	LOCATION BUREAUX	444,830	

Art. 126 1h)	0546127	ZONE IMMOBILIERE TALOUMIS SARL*	LOCATION BUREAUX	444,830
Art. 126 1h)	0520681	ANDONOVSKA	ACCOMMODATION	9,000
Art. 126 1h)	0521661	KONESKI	LEASE CONTRACT ACCOMMODATION	4,050
Art. 126 1h)	0537259	ROGLEV	ACCOMODATION LEASE CONTRACT	3,600
Art. 126 1h)	0506328	KAO	ACCOMODATION	15,300
Art. 126 1h)	0517861	GAMBY	CONTRAT DE BAIL RESIDENCE CHEF DE DELEGATION	13,873
Art. 126 1h)	0520288	DIAKITE	CONTRAT DE BAIL LOGEMENT	5,488
Art. 126 1h)	0495630	PEJOVIC	RENT OF THE APPARTMENT	10,395
Art. 126 1h)	0508342	COLOVIC	RENT OF THE HOUSE FOR CD	11,100
Art. 126 1h)	0508358	IVANOVIC	RENT OF APARTMENT	12,000
Art. 126 1h)	0540783	VUKCEVIC	RENT OF APARTMENT	7,400
Art. 126 1h)	0540844	RADUNOVIC	RENT OF HOUSE	4,500
Art. 126 1h)	0540873	RAONIC	RENT OF APARTMENT	1,403
Art. 126 1h)	0541078	KRNJEVIC	RENT OF HOUSE	774
Art. 126 1h)	0541080	CETKOVIC	RENT OF APARTMENT	1,000
Art. 126 1h)	0541816	CELEBIC	RENT OF APARTMENT	6,400
Art. 126 1h)	0488045	DJUROVIC	RENT OF APPARTMENT	16,500

Art. 126 1h)	0495209	RAKOCEVIC	RENT OF HOUSE	18,000
Art. 126 1h)	0496222	VUKOVIC	RENT OF HOUSE	22,200
Art. 126 1h)	0547057	NYAMBIR	RENTAL OF STAFF ACCOMMODATION	27,000
Art. 126 1h)	0547083	ISSUFO	RENTAL OF STAFF ACCOMMODATION	20,068
Art. 126 1h)	0547200	SCHREUDER	RENTAL STAFF ACCOMMODATION	18,000
Art. 126 1h)	0547227	GOMES SORES SOARES	RENTAL STAFF ACCOMMODATION	17,244
Art. 126 1h)	0527135	MONTOCCHIO	RENTAL OF ACCOMODATION	25,507
Art. 126 1h)	0527157	HAWTHORNE	RENTAL OF ACCOMODATION	20,516
Art. 126 1h)	0484981	DETTMER	ACCOMMODATION RENTAL FOR CONTRACT AGENT	50,270
Art. 126 1h)	0550646	LIM	RENTAL - TENANCY CONTRACT FOR	25,778
Art. 126 1h)	0551049	BHATIA	RENTAL ENANCY CONTRACT FOR	32,298
Art. 126 1h)	0551035	BINTI ABDULLAH	RENTAL TENANCY CONTRACT	61,024
Art. 126 1h)	0394314	ROCK-EDGE ESTATE AND PROPERTY DEVEL OPMENT COMPANY LTD*REPDCL	LEASE CONTRACT	47,446
Art. 126 1h)	0440492	LE BRISTOL LIMITED*	LEASE OF RESIDENTIAL ACCOMMODATION	54,759
Art. 126 1h)	0440857	LE BRISTOL LIMITED*	LEASE OF RESIDENTIAL ACCOMMODATION	54,759
Art. 126 1h)	0440861	LE BRISTOL LIMITED*	LEASE OF RESIDENTIAL ACCOMMODATION	54,759
Art. 126 1h)	0441571	ODOH HOLDINGS LIMITED*	LEASE OF RESIDENTIAL ACCOMMODATION	52,381

Art. 126 1h)	0393791	ROCK-EDGE ESTATE AND PROPERTY DEVELOPMENT COMPANY LTD*REPDCL	LEASE CONTRACT	94,893
Art. 126 1h)	0394006	ROCK-EDGE ESTATE AND PROPERTY DEVELOPMENT COMPANY LTD*REPDCL	LEASE CONTRACT	94,893
Art. 126 1h)	0394198	ROCK-EDGE ESTATE AND PROPERTY DEVELOPMENT COMPANY LTD*REPDCL	LEASE CONTRACT	94,893
Art. 126 1h)	0492930	ELITES PROGRESSIVE REALTORS LIMITED *EPRL	LEASE OF RESIDENTIAL ACCOMMODATION	97,951
Art. 126 1h)	0500806	RELAIS INTERNATIONAL NIGERIA LIMITE D*	LEASE CONTRACT FOR RESIDENTIAL ACCOMMODATION	60,271
Art. 126 1h)	0515343	KHAMAR PROPERTIES DEVELOPMENT COMPANY LIMITED*	LEASE CONTRACT	119,725
Art. 126 1h)	0515343	KHAMAR PROPERTIES DEVELOPMENT COMPANY LIMITED*	LEASE CONTRACT	119,725
Art. 126 1h)	0521648	AWARA	LEASE OF RESIDENTIAL ACCOMMODATION	111,607
Art. 126 1h)	0501777	KIX TRUSTEE COMPANY LIMITED*	LEASE CONTRACT	18,801
Art. 126 1h)	0522357	CANIWI PROPERTIES (PITT STREET) LIMITED*	LEASE - CAF RESIDENCE	147,579
Art. 126 1h)	0522317	STEINDL ORIHUELA	DELPERL ACCOMMODATION FONCTIONNAIRE SECTION FINANCES ET CONTRATS	5,022
Art. 126 1h)	0545241	ZEVALLS MOLINA	DELPERL ACCOMMODATION HEAD OF ADMINISTRATION	10,719
Art. 126 1h)	0459891	CHENG	LEASE CONTRACT	25,264
Art. 126 1h)	0478451	WPR REALTY & MANAGEMENT CORPORATION *	LEASE CONTRACT - HOUSE	33,161
Art. 126 1h)	0512430	CHENG	FOR THE ACCOMMODATION OF CONTRACT AGENT	35,831
Art. 126 1h)	0531900	CHENG	RENTAL - HOUSE	37,860
Art. 126 1h)	0549534	ESE REALTY CORP*	ACCOMMODATION OF OFFICIAL	42,811

Art. 126 1h)	0531104	ERA DORINA LTD*CREDIT CORPORATION	CONTRACT AGENT ACCOMMODATION	17,541
Art. 126 1h)	0534429	ERA DORINA LTD*CREDIT CORPORATION	OFFICIAL ACCOMODATION	47,362
Art. 126 1h)	0536164	STEAMSHIPS LTD*CORAL SEA HOTELS	OFFICIAL ACCOMODATION	36,179
Art. 126 1h)	0531109	ERA DORINA LTD*CREDIT CORPORATION	CONTRACT AGENT ACCOMODATION	82,006
Art. 126 1h)	0552234	SANCHEZ BAZAS	RENT	20,481
Art. 126 1h)	0552245	ARAUJO GARCIA	CASA	24,577
Art. 126 1h)	0552717	PROSEGUR PARAGUAY SA*	PROSEGUR 2013 - SECURITY	25,759
Art. 126 1h)	0511586	OOO ALMA*	ALMA LTD / HOTEL SERVICES	1,167
Art. 126 1h)	0532508	ROSSIJSKAJA FEDERACIJA*FEDERATION D E RUSSIE RUSSIAN FEDERATION	ACCOMODATION LEASE	45,393
Art. 126 1h)	0393844	ROSSIJSKAJA FEDERACIJA*FEDERATION D E RUSSIE RUSSIAN FEDERATION	RENT OF APARTMENT	85,419
Art. 126 1h)	0536952	ROSSIJSKAJA FEDERACIJA*FEDERATION D E RUSSIE RUSSIAN FEDERATION	ACCOMODATION / LEASE ACCOMODATION OFFICIALS/ APARTMENT	143,897
Art. 126 1h)	0542185	MUNYAMPIRWA	CONTRAT DE BAIL A LOYER	2,970
Art. 126 1h)	0500200	MUKAMASABO	CONTRAT DE BAIL - BUREAUX DE LA DELEGATION UE AU RWANDA	107,384
Art. 126 1h)	0524816	REAL ESTATE INVESTMENT COMPANY LLC* REIC	RENT CONTRACT FOR ACCOMMODATION	42,767
Art. 126 1h)	0541712	SHARFI	RENT OF HOUSE HOD	19,133
Art. 126 1h)	0542174	ELNOUR	RENT OF HOUSE	25,769
Art. 126 1h)	0490379	BASSE ABDOURAHMANE*CITY APARTMENTS	LOCATION APPARTEMENT	15,931

Art. 126 1h)	0522010	A.B. IMMOBILIER ET SERVICES SARL*	LOGEMENT ATTACHÉ 2 FIN_CO	23,416
Art. 126 1h)	0522156	SOCIETE CIVILE IMMOBILIERE BASSE & CIE*SCI BASSE & CIE	LOGEMENT CDS INFRASTRUCTURES	26,102
Art. 126 1h)	0550645	FIREGOLD LIMITED*	ACCOMMODATION OF CONTRACT AGENT (AK)	58,947
Art. 126 1h)	0549063	ALAVA TEJERA	ACCOMMODATION OF OFFICIAL (RQ)	64,902
Art. 126 1h)	0550642	YUSUF	ACCOMMODATION OF OFFICIAL (NC)	65,267
Art. 126 1h)	0494484	MACKIE	ACCOMMODATION FOR CONTRACT AGENT	18,083
Art. 126 1h)	0536432	MACKIE	ACCOMMODATION FOR CONTRACT AGENT	25,769
Art. 126 1h)	0539744	HARLESTON	ACCOMMODATION FOR CONTRACT AGENT	22,497
Art. 126 1h)	0540215	AYOUB	ACCOMMODATION FOR CONTRACT AGENT	16,428
Art. 126 1h)	0540688	NASSAR	ACCOMMODATION FOR CONTRACT AGENT	23,916
Art. 126 1h)	0516433	S.M.S. PROPRIETARY LIMITED*VJR AGEN CIES	RENTAL OF HOUSE FOR CONTRACT AGENT	8,952
Art. 126 1h)	0390309	REPUBLIQUE FRANCAISE*FRENCH REPUBLIC	BUREAUX ANNEXE DELEGATION	13,608
Art. 126 1h)	0537785	MAINA TOUKA	LOGEMENT	20,124
Art. 126 1h)	0513488	KPABRE-SYLLI	LOGEMENT	23,782
Art. 126 1h)	0524780	CHAWKI-KAMEL DEBBASCH	LOGEMENT	18,294
Art. 126 1h)	0517553	CHADAPORN	ACCOMMODATION RENT	14,661
Art. 126 1h)	0486666	MYINT	INAUGURATION OF A NEW OFFICE IN YANGON, MYANMAR	44,596

Art. 126 1h)	0517541	MECKING	ACCOMMODATION RENT	15,515
Art. 126 1h)	0542695	WANGLEE	ACCOMMODATION RENT	21,050
Art. 126 1h)	0543767	THE TOKYO ENTERPRISE COMPANY LTD*TT E	ACCOMMODATION RENT	46,606
Art. 126 1h)	0520108	WIN	ACCOMMODATION RENT	97,991
Art. 126 1h)	0516936	MARDONOV ZOHID SADIKOVICH*HOTEL CRY STAL	RENT AND REFURBISHMENT OF PARKING PLACE	44,197
Art. 126 1h)	0526653	MAHDAOUI	DELTUNT - LOYER LOGEMENT	8,832
Art. 126 1h)	0526824	EL MESTIRI	LOCATION LOGEMENT	6,869
Art. 126 1h)	0526872	FELLI	CONTRAT DE LOCATION LOGEMENT	5,005
Art. 126 1h)	0526984	EL HOUKBI BEN AMMAR	CONTRAT DE LOCATION LOGEMENT	6,673
Art. 126 1h)	0527003	BAYAR	CONTRAT DE LOCATION LOGEMENT	8,475
Art. 126 1h)	0526919	BELHAJ	CONTRAT DE LOCATION LOGEMENT	16,363
Art. 126 1h)	0545955	TLIBA	LOCATION LOGEMENT	23,409
Art. 126 1h)	0549838	BEN GHACHEM BEN YEDDER	LOYER LOGEMENT	19,898
Art. 126 1h)	0545030	OMURLU	LEASE CONTRACT	2,025
Art. 126 1h)	0545062	SENOL	LEASE CONTRACT	5,200
Art. 126 1h)	0545144	LATIF	LEASE CONTRACT	4,833
Art. 126 1h)	0545262	GUNER	LEASE CONTRACT	14,040

Art. 126 1h)	0545295	OZTURK	LEASE CONTRACT	5,200
Art. 126 1h)	0545343	INAN	LEASE CONTRACT	6,300
Art. 126 1h)	0521233	HURMI	ACCOMMODATION	18,000
Art. 126 1h)	0529747	TEKMEN	LEASE CONTRACT	16,800
Art. 126 1h)	0545156	ATES	LEASE CONTRACT	15,600
Art. 126 1h)	0552969	GUNAL INSAAT TICARET VE SANAYI AS*G UNAL CONSTRUCTION TRADE AND INDUSTRY	LEASE CONTRACT FOR DELEGATION PREMISES	808,000
Art. 126 1h)	0536172	TAIPEI WORLD TRADE CENTER INTERNATIONAL TRADE BUILDING CO LIMITED BY S HARES*TWTC TAIPEI OPERATION OFFICE	EETO OFFICE - ADDENDUM TO LEASE CONTRACT FOR TRANSFORMATIONS/RENOVATIONS 2012	22,705
Art. 126 1h)	0547871	MANDANIA	LEASE AGREEMENT	36,411
Art. 126 1h)	0548906	MASTER	LEASE AGREEMENT	36,411
Art. 126 1h)	0549553	ZIBARRAS DEMETRIOUS THEODORE*DIMITRIOS	LEASE AGREEMENT	31,859
Art. 126 1h)	0549977	MSASANI SLIPWAY LIMITED*	RENEWAL OF A LEASE CONTRACT	36,411
Art. 126 1h)	0550225	COMMUNITY DEVELOPMENT ENTERPRISES LIMITED*CDEL	LEASE AGREEMENT FOR ACCOMMODATION	31,859
Art. 126 1h)	0550482	PARASTATAL PENSION FUND*	LEASE AGREEMENT FOR ACCOMMODATION	40,962
Art. 126 1h)	0518408	MASTER	LEASE AGREEMENT	153,061
Art. 126 1h)	0488178	SASSK LLC*TOV SASSK	RENT OF PARKING LOT FOR ACCOMMODATION	1,575
Art. 126 1h)	0512680	REAL-2012 PRIVATE ENTERPRISE*	TEMPORARY ACCOMMODATION FOR EXPATRIATE STAFF	8,488
Art. 126 1h)	0530250	MARS JSC*	BUILDING&GROUNDS MAINTENANCE:	4,010

Art. 126 1h)	0530250	MARS JSC*	BUILDING&GROUNDS MAINTENANCE:	7,059
Art. 126 1h)	0530250	MARS JSC*	BUILDING&GROUNDS MAINTENANCE:	6,958
Art. 126 1h)	0530250	MARS JSC*	UTILITIES (ELECTRICITY, WATER SUPPLY, HEATING)	12,253
Art. 126 1h)	0530250	MARS JSC*	UTILITIES (ELECTRICITY, WATER SUPPLY, HEATING)	12,766
Art. 126 1h)	0530250	MARS JSC*	UTILITIES (ELECTRICITY, WATER SUPPLY, HEATING)	2,830
Art. 126 1h)	0351242	PHT LLC*	LEASE CONTRACT FOR DEL'S OFFICE	30,051
Art. 126 1h)	0383247	CLEAVE	ACCOMMODATION OF OFFICIAL	44,304
Art. 126 1h)	0413025	SENUK	ACCOMMODATION OF OFFICIALS	42,827
Art. 126 1h)	0487884	GOMON	ACCOMMODATION OF OFFICIAL	44,596
Art. 126 1h)	0492831	GUSHUL	ACCOMMODATION OF OFFICIAL	49,729
Art. 126 1h)	0492834	DASHUTINA	ACCOMMODATION OF OFFICIAL	45,773
Art. 126 1h)	0493631	AGEEVA	ACCOMMODATION OF OFFICIAL	46,112
Art. 126 1h)	0493631	UDOVYCHENKO	ACCOMMODATION OF OFFICIAL	46,112
Art. 126 1h)	0496508	KOSTYUK	ACCOMMODATION OF OFFICIAL	39,600
Art. 126 1h)	0507538	NAUMOVA	ACCOMMODATION OF OFFICIAL	28,944
Art. 126 1h)	0507538	NAUMOVA	ACCOMMODATION OF OFFICIAL	28,944
Art. 126 1h)	0517272	MARTYNENKO	ACCOMMODATION OF OFFICIAL	44,400

Art. 126 1h)	0517721	VAN ZELLER D'OOSTHOVE	ACCOMMODATION OF OFFICIAL	23,700
Art. 126 1h)	0530250	MARS JSC*	VARIATIONS TO WORKS FORESSEEN UNDER LEASE AGREEMENT - AS PER SIGNED VARIATIONS ORDERS	48,802
Art. 126 1h)	0534304	PASHCHENKO	ACCOMMODATION OF OFFICIAL	46,082
Art. 126 1h)	0351110	PROMHIMTEHNOLOGIJA LLC*	LEASE CONTRACT FOR DEL'S OFFICE	61,617
Art. 126 1h)	0351500	AKTIV KAPITAL GRUP LLC*ACTIVE CAPITAL GROUP	LEASE CONTRACT FOR DEL'S OFFICE	141,555
Art. 126 1h)	0351500	AKTIV KAPITAL GRUP LLC*ACTIVE CAPITAL GROUP	LEASE CONTRACT FOR DEL'S OFFICE	141,555
Art. 126 1h)	0512618	ROGOVYI	RESIDENCE OF THE HEAD OF DELEGATION	168,378
Art. 126 1h)	0530250	MARS JSC*	BUILDING&GROUNDS MAINTENANCE:	74,515
Art. 126 1h)	0530250	MARS JSC*	LEASE OF NEW OFFICE BUILDING OF EU D IN KYIV	1,263,024
Art. 126 1h)	0530250	MARS JSC*	PRE-RENT ADAPTATION WORKS - PROVIDED UNDER LEASE CONTRACT	1,853,859
Art. 126 1h)	0530250	MARS JSC*	RENTAL PAYMENT	285,341
Art. 126 1h)	0530250	MARS JSC*	RENTAL PAYMENT	151,553
Art. 126 1h)	0530250	MARS JSC*	UTILITIES (ELECTRICITY, WATER SUPPLY, HEATING)	136,712
Art. 126 1h)	0530250	MARS JSC*	SETTING UP FUNCTIONAL STRUCTURED CABLING SYSTEM IN THE NEW OFFICE BUILDING	105,059
Art. 126 1h)	0518328	FEMANOR SA*	RENT CONTRACT	13,393
Art. 126 1h)	0542136	COTELA LIMITED*	RENTAL	10,561
Art. 126 1h)	0541606	80-81 & FIRST ASSOCIATES FOR PROFIT CORPORATION* C/O JACK RESNICK & SO NS INC	RENT	16,664

Art. 126 1h)	0551761	ROSE HILL ASSOCIATES CORPORATION*	RENT	22,826
Art. 126 1h)	0540951	CROSSFIRE I LP*CHRYSLER EAST BUILDING	RENTAL OFFICE	313,831
Art. 126 1h)	0551743	KAUFMAN	RENT	68,930
Art. 126 1h)	0528490	JAYANATH PEIRIS	RENTAL CONTRACT	10,205
Art. 126 1h)	0520044	HINCKLEY	RENTAL CONTRACT	15,460
Art. 126 1h)	0527683	PALIC	RENTAL CONTRACT	37,523
Art. 126 1h)	0527685	SMITH PROPERTY HOLDINGS 4411 CONNECTICUT LLC*DBA THE PARK CONNECTICUT	RENTAL CONTRACT	34,488
Art. 126 1h)	0536143	WALTERS	RENTAL CONTRACT	34,254
Art. 126 1h)	0536156	MAKRAM EBEID	RENTAL CONTRACT	34,254
Art. 126 1h)	0550842	WALTERS	RENTAL - CORRECTED ENTRY	34,254
Art. 126 1h)	0550846	MAKRAM EBEID	RENTAL	34,254
Art. 126 1h)	0544844	HERNANDEZ PEREZ	RENTAL OF APARTMENT	40,657
Art. 126 1h)	0519115	CONG TY CO PHAN PHAT TRIEN TN*TN DE VELOPMENT JOINT STOCK COMPANY TND J SC	DELVNMHAN - LEASE CONTRACT FOR OFFICIAL - L074	14,558
Art. 126 1h)	0536873	NGUYEN PHUONG	DELVNMHAN - LEASE CONTRACT FOR OFFICIAL	10,017
Art. 126 1h)	0546380	VU HOA	DELVNMHAN - RENTAL ACCOMMODATION FOR OFFICIAL	23,667
Art. 126 1h)	0546408	CONG TY TNHH BAT DONG SAN ILF*ILF	DELVNMHAN - RENTAL ACCOMMODATION FOR OFFICIAL	25,518
Art. 126 1h)	0518905	BARHOOM	LEASE CONTRACT	11,500

Art. 126 1h)	0519415	ABU LEIL		LEASE CONTRACT	13,393
Art. 126 1h)	0519539	UWAYID		LEASE CONTRACT	13,920
Art. 126 1h)	0521611	SMOOM		LEASE CONTRACT	9,600
Art. 126 1h)	0482250	QAIMARY		LEASE CONTRACT	22,000
Art. 126 1h)	0495050	SAADEH		LEASE CONTRACT	16,880
Art. 126 1h)	0499717	NASHASHIBI		LEASE CONTRACT	16,933
Art. 126 1h)	0522756	GARBETT		LEASE CONTRACT	69,600
Art. 126 1h)	0492823	AL-AWAMI		HOUSE FOR HEAD OF OPERATION 2	13,379
Art. 126 1h)	0510501	MOHAMED ALASHAJA	MOSSLEH	HOUSE FOR THE DEPUTY OF FINANCE AND CONTRACT AND ANOTHER VACANCY	19,327
Art. 126 1h)	0535454	ENGELBRECHT		HOUSING - CONTRACT AGENT	11,573
Art. 126 1h)	0531195	VAN DYK		LEASE CONTRACT FOR OFFICIAL	23,736
Art. 126 1h)	0531334	LOTTERING		HOUSING FOR OFFICIAL	21,475
Art. 126 1h)	0530245	FAROOQ		RESIDENCE FOR HOD	102,360
Art. 126 1h)	0545449	NIKOLAOU		RENTAL CONTRACT-CA,SOCIAL SECTORS,OPS 3	114,937
Art. 126 1h)	0545611	MWANZA		DELZMBL-RENTAL CONTRACT,CA OPS 1	130,000
Art. 126 1h)	0545612	SHENGO HOLDINGS LIMITED*		RENTAL CONTRACT,TEMPORAL OFFICE BUILDING	215,000
Art. 126 1h)	0545613	LUMPA		RENTAL CONTRACT,HOO	130,000

Art. 126 1h)	0545614	K.J. PROPERTY LIMITED*KJ	RENT FOR CA, OPS2	125,000
--------------	---------	--------------------------	-------------------	---------

21,629,425

TABLE 13: Contracts declared secret

TABLE 13 : BUILDING CONTRACTS	
Total number of contracts :	413
Total amount :	148,882,391.92

Legal base	Contract Number	Contractor Name	Description	Amount (€)
Art. 126 1h)	0175619	NIJARADZE	RENT OF ACCOMODATION	98,742.59
Art. 126 1h)	0248633	SIERRA CONSTRUCTION SYSTEMS LTD*SCS	LEASE OF OFFICE	1,776,923.08
Art. 126 1h)	0259502	RAMAJ	ACCOMMODATION HOUSE OFFICIAL	71,750.00
Art. 126 1h)	0425185	MACKIE	ACCOMMODATION FOR OFFICIAL	84,720.00
Art. 126 1h)	0447026	SAVKOVIC LIMA GOMES	BUILDING RENTAL	14,635.11
Art. 126 1h)	0450642	SEIDI	BUILDING RENTAL.	31,209.36
Art. 126 1h)	0451329	MENDES	BUILDING RENTAL	54,881.64
Art. 126 1h)	0456349	MALLAM IDI	CONTRAT DE BAIL RESIDENCE	123,483.70
Art. 126 1h)	0459612	LF CONSTRUCTION GROUP SHPK*	LEASE CONTRACT OFFICIAL	113,400.00
Art. 126 1h)	0459617	PAPULI	LEASE CONTRACT 2011 RESIDENCE	300,000.00
Art. 126 1h)	0462006	SOCIETE D'INVESTISSEMENT DES PROJETS DOMICILIAIRES ET CONSTRUCTION SA* SIPDC SA	CONTRAT DE LOCATION DE LOGEMENT	73,400.00

Art. 126 1h)	0462655	BOROVA	LEASE CONTRACT OFFICIAL	114,000.00
Art. 126 1h)	0462674	LELO	LEASE CONTRACT OFFICIAL	108,000.00
Art. 126 1h)	0462677	AGOLLI	LEASE CONTRACT OFFICIAL	99,600.00
Art. 126 1h)	0464546	ZEQO	LEASE CONTRACT CA	87,000.00
Art. 126 1h)	0465459	DEMCOVA	ACCOMMODATION	15,600.00
Art. 126 1h)	0466236	LA JARDINERIE DE JARDIGAB SARL*	ENTRETIEN DES ESPACES VERTS	2,698.35
Art. 126 1h)	0474069	MALLTEZI	LEASE CONTRACT	86,700.00
Art. 126 1h)	0474098	LULO	LEASE CONTRACT CA	85,200.00
Art. 126 1h)	0474102	BOJAXHI	LEASE CONTRACT CA	85,200.00
Art. 126 1h)	0474104	KADARE SILIQI	LEASE CONTRACT OFFICIAL	78,000.00
Art. 126 1h)	0474123	FURRERAJ	LEASE CONTRACT OFFICIAL	117,000.00
Art. 126 1h)	0474300	ARIZI	LEASE CONTRACT OFFICIAL	86,400.00
Art. 126 1h)	0475784	MACKIE	ACCOMMODATION FOR CONTRACT AGENT	84,720.00
Art. 126 1h)	0476041	ZAINOEDDIN	RENTAL OFFICE	41,189.93
Art. 126 1h)	0477944	ALIPAZ DE ZAVALETA	REN APARTMENT FOR CA	52,882.76
Art. 126 1h)	0478037	SUAREZ BERNARDO GLORIA*BERNARDO MAI NTENANCE SERVICES BMS	CLEANING AND MAINTENANCE	11,315.39
Art. 126 1h)	0478056	KANAGASUNDREM	LEASE CONTRACT	102,567.20
Art. 126 1h)	0478697	SALAZAR DE GRANDCHANT	RENT OF A HOUSE FOR OFFICIAL	64,240.80

Art. 126 1h)	0479127	GONZALEZ KARPOVICS	RENT OF HOUSE	74,241.60
Art. 126 1h)	0479137	THAIVADI ENGINEERING CO LTD*	ACCOMMODATION RENT	161,128.88
Art. 126 1h)	0479565	SEKONE BAMBARA	LOGEMENT	54,881.64
Art. 126 1h)	0479628	MORRISON VILA	RENTAL OF APPARTMENT	10,510.25
Art. 126 1h)	0479631	RUDY	RENTAL ACOMMODATION CONTRACT AGENT	27,930.79
Art. 126 1h)	0479747	MASROUR	LOYER LOGEMENT FONCTIONNAIRE	130,342.93
Art. 126 1h)	0479911	PALZA PRUDENCIO	HOUSE RENTAL	3,694.07
Art. 126 1h)	0479925	KABORE	LOCATION DES ARCHIVES	14,726.58
Art. 126 1h)	0480343	BOUHADJA	LOYER	54,000.00
Art. 126 1h)	0480373	KURTI	LEASE CONTRACT CONTRACT AGENT	71,500.00
Art. 126 1h)	0480496	EL MOUHANDIZ	LOYER LOGEMENT FONCTIONNAIRE	298,440.38
Art. 126 1h)	0480498	MASROUR	LOGEMENT FONCT	132,590.22
Art. 126 1h)	0480551	ENNASSIR	LOGEMENT FONCT	114,169.63
Art. 126 1h)	0480702	GENERAL MAROC CLEANING ENVIRONNEMENT SARL*GMCE	NETTOYAGE BUREAUX	48,226.88
Art. 126 1h)	0482456	ISSABEKOVA GULMIRA KABDRAHMANOVNA*	RENT ACCOMMODATION OF STAFF	127,085.11
Art. 126 1h)	0482463	ZHANYBEKOVA ZAURA MAKSTOVNA*	RENT OF THE HOUSE	400,457.67
Art. 126 1h)	0483878	CAMO	RENT HEAD OF OPERATIONS	75,926.84
Art. 126 1h)	0483936	MC ALLISTER POMBO	ARRIENDO APTO FUNCIONARIO	303,817.75

Art. 126 1h)	0484012	AHMAD WALI DAYANI	RENTING CARAVANSERAI OF	3,763,589.68
Art. 126 1h)	0484128	JAZAIRY	LOGEMENT	67,500.00
Art. 126 1h)	0484981	DETTMER	ACCOMMODATION RENTAL FOR CONTRACT AGENT ;	116,173.83
Art. 126 1h)	0485569	MOSSUTO	HOUSING RENT	137,280.00
Art. 126 1h)	0485820	VAN ZYL	CA'S HOUSING	24,460.32
Art. 126 1h)	0486666	MYINT	INAUGURATION OF A NEW OFFICE IN YANGON, MYANMAR	401,367.62
Art. 126 1h)	0486964	LIMA	LOCATION APPARTEMENT	187,200.00
Art. 126 1h)	0487950	ALI HUSSAIN MOHAMMAD	LEASE CONTRACT	5,126,000.00
Art. 126 1h)	0488045	DJUROVIC	RENT OF THE APPARTMENT	88,500.00
Art. 126 1h)	0488178	SASSK LLC*TOV SASSK	RENT OF PARKING LOT FOR ACCOMMODATION	3,900.00
Art. 126 1h)	0488592	GURGENIDZE	RENT OF ACCOMMODATION	14,918.63
Art. 126 1h)	0489930	MERCERON	LOCATION LOGEMENT	245,280.21
Art. 126 1h)	0490345	GARG	LEASING ACCOMMODATION OF OFFICIAL FOR	233,346.96
Art. 126 1h)	0490379	BASSE ABDOURAHMANE*CITY APPARTMENTS	LOCATION APPARTEMENT	15,930.92
Art. 126 1h)	0490518	DIPENDE LIMITED*	ELEASE CONTRACT	299,425.40
Art. 126 1h)	0490538	KHACHATRYAN	RENT ON DELEGATION BUILDING	1,200,000.00
Art. 126 1h)	0490573	KOKANOVIC	RENT BRANCH OFFICE	74,666.55
Art. 126 1h)	0490623	TILE	CONTRACT OFFICIAL	34,800.00

Art. 126 1h)	0491154	SHETH	LEASING ACCOMMODATION OFFICIAL	OF FOR	161,419.77
Art. 126 1h)	0491410	DINIA	LOYER LOGEMENT		26,041.34
Art. 126 1h)	0492223	SLAKOVIC	RENT		122,710.05
Art. 126 1h)	0492255	TRALJIC	RENT		249,480.00
Art. 126 1h)	0492831	GUSHUL	ACCOMMODATION OFFICIAL	OF	169,906.57
Art. 126 1h)	0492834	DASHUTINA	ACCOMMODATION OFFICIAL	OF	193,264.02
Art. 126 1h)	0492930	ELITES PROGRESSIVE REALTORS LIMITED *EPRL	LEASE OF RESIDENTIAL ACCOMMODATION		97,950.57
Art. 126 1h)	0493631	AGEEVA	ACCOMMODATION OFFICIAL	OF	146,021.70
Art. 126 1h)	0493631	UDOVYCHENKO	ACCOMMODATION OFFICIAL	OF	146,021.70
Art. 126 1h)	0494359	HEISLER	RENT OF ACCOMMODATION		14,967.12
Art. 126 1h)	0494374	FARIZ MOHAMMAD	LEASE CONTRACT		126,874.32
Art. 126 1h)	0494484	MACKIE	ACCOMMODATION CONTRACT AGENT	FOR	42,194.09
Art. 126 1h)	0495050	SAADEH	LEASE CONTRACT		118,160.00
Art. 126 1h)	0495209	RAKOCEVIC	RENT OF THE HOUSE		114,000.00
Art. 126 1h)	0495630	PEJOVIC	RENT OF THE APPARTMENT		99,000.00
Art. 126 1h)	0496222	VUKOVIC	RENT OF THE HOUSE		79,550.00
Art. 126 1h)	0496508	KOSTYUK	ACCOMMODATION OFFICIAL	OF	122,700.00
Art. 126 1h)	0496618	AZATYAN	RESIDENCE OF HEAD OF DELEGATION		651,024.00

Art. 126 1h)	0496677	JSC MATENA*	OFFICE RENT INCLUDING UTILITIES AND MAINTENANCE	1,350,318.47
Art. 126 1h)	0497980	ZHANYBEKOVA ZAURA MAKSUTOVNA*	RENT RESIDENCE	991,949.50
Art. 126 1h)	0499073	HOLLANT	LOGEMENT	101,594.98
Art. 126 1h)	0499208	GABDULLIN	ACCOMMODATION FOR STAFF	220,802.78
Art. 126 1h)	0499410	REGICOTE SA*	LOGEMENT	273,428.52
Art. 126 1h)	0499746	MINTO	LOGEMENT	191,125.88
Art. 126 1h)	0500806	RELAIS INTERNATIONAL NIGERIA LIMITE D*	LEASE CONTRACT FOR RESIDENTIAL ACCOMMODATION	60,270.96
Art. 126 1h)	0502469	DIFEZI IMMOBILIER SA*	BAIL RÉSIDENCE	673,824.66
Art. 126 1h)	0502919	JAIN	LEASING ACCOMMODATION OF OFFICIAL	129,750.36
Art. 126 1h)	0503453	MURUGIAH	LEASE CONTRACT FOR MAIN OFFICE	281,413.49
Art. 126 1h)	0504520	BAGAI	LEASING ACCOMMODATION OF CONTRACT AGENT	88,644.88
Art. 126 1h)	0504577	NIJARADZE	RENT OF ACCOMMODATION	174,107.15
Art. 126 1h)	0506328	KAO	ACCOMMODATION	96,900.00
Art. 126 1h)	0507023	BANCO SANTANDER CHILE SA*	RESIDENCIA	148,654.68
Art. 126 1h)	0507065	MEDDOUN KABBAJ	LOYER	108,616.95
Art. 126 1h)	0507080	TROUILHET	LOGEMENT	223,863.45
Art. 126 1h)	0507258	MACAYA DANUS	CHILE ARRIENDO CASA	37,170.03
Art. 126 1h)	0507300	KHIEV	RENT ACCOMMODATION DGL	115,960.70

Art. 126 1h)	0507538	NAUMOVA	ACCOMMODATION OF OFFICIAL	192,957.07
Art. 126 1h)	0507637	ARABIAN HOMES CO LTD*	RENT CONTRACT ACCOMMODATION	31,859.99
Art. 126 1h)	0507793	SALHI	LOYER LOGEMENT	139,357.99
Art. 126 1h)	0507851	RAISSI MOHAMMED FAOUZI*AGENCE FAOUZ I RAISSI	LOYER LOGEMENT	99,750.98
Art. 126 1h)	0508050	EL REFAEY	LOYER LOGEMENT	63,747.90
Art. 126 1h)	0508071	CHOUKR ALLAH	LOYER LOGEMENT FONCT	112,464.34
Art. 126 1h)	0508101	BOUDAIRI	LOCATION LOGEMENT	64,060.76
Art. 126 1h)	0508221	RAIS	LOYER LOGEMENT FONCT	86,023.45
Art. 126 1h)	0508334	CHALAK	LOYER LOGEMENT	47,992.03
Art. 126 1h)	0508342	COLOVIC	RENT OF THE HOUSE FOR CD	33,300.00
Art. 126 1h)	0508347	TOUHAMI	LOYER LOGEMENT FONCT	129,035.18
Art. 126 1h)	0508358	IVANOVIC	RENT OF THE APARTMENT	40,500.00
Art. 126 1h)	0509060	ANJUMAN ARA AHMED	LEASE AGREEMENT FOR ACCOMODATION	56,030.04
Art. 126 1h)	0509067	ZAMAN	LEASE AGREEMENT FOR AB	58,505.31
Art. 126 1h)	0509330	MOHAMED IQBAL	LEASE CONTRACT	1,021,405.00
Art. 126 1h)	0509496	SOARES	BAIL LOGEMENT	8,996.51
Art. 126 1h)	0509671	ROUZIER	LOCATION MAISON	289,901.75
Art. 126 1h)	0509892	MALAVAR AVELLA	ARRIENDO RESIDENCIA	1,216,391.56

Art. 126 1h)	0509941	PHILIPPEAUX	CONTRAT LOGEMENT	222,982.01
Art. 126 1h)	0510202	VILLARD	LOGEMENT	108,229.99
Art. 126 1h)	0510312	RAISSI MOHAMMED FAOUZI*AGENCE FAOUZ I RAISSI	LOGEMENT FONCT	112,920.66
Art. 126 1h)	0510330	CHEBIHI HASSANI	LOGEMENT FONCT	140,580.43
Art. 126 1h)	0510378	BENCHEQROUN	LOYER LOGEMENT	132,023.36
Art. 126 1h)	0510455	EMS STRAUSS	RENT CONTRACT	154,936.38
Art. 126 1h)	0510513	LACOUR EDMOND*AGENCE IMMOBILIERE ED LACOUR	LOGEMENT	507,493.75
Art. 126 1h)	0510564	MOHAMED	LEASE CONTRACT	52,395.00
Art. 126 1h)	0510903	LEMKE D'ABESKY	LOGEMENT	208,729.26
Art. 126 1h)	0511445	BERMEO BARDAGI NELLY BETTY EUGENIA*	RENT - HOUSING FOR AC	70,059.59
Art. 126 1h)	0511586	OOO ALMA*	HOTEL SERVICES	1,166.66
Art. 126 1h)	0511712	MOHAMMED K KAFEL*M. K. KAFEL REAL E STATE & CONSTRUCTION	LEASE CONTRACT	265,348.58
Art. 126 1h)	0511951	GODEFROY REGINE*GG IMMOBILIER	LOGEMENT	34,788.21
Art. 126 1h)	0512611	SARKIS	LOYER	171,122.56
Art. 126 1h)	0512618	ROGOVYI	RESIDENCE	1,086,399.75
Art. 126 1h)	0512680	REAL-2012 PRIVATE ENTERPRISE*	TEMPORARY ACCOMMODATION FOR EXPATRIATE STAFF	8,487.68
Art. 126 1h)	0513422	CHIRIBOGA CHIRIBOGA	HOUSING RENT FOR CONTRACTUAL AGENT	79,658.67
Art. 126 1h)	0513488	KPABRE-SYLLI	LOGEMENT	118,910.23

Art. 126 1h)	0514308	QEBBAB	LOYER LOGEMENT	111,111.11
Art. 126 1h)	0515284	NORTH BRIDGE-KC DEVELOPMENT COMPANY LIMITED*NORTHBRIDGE NBC	RENTAL APPARTMENT	106,712.39
Art. 126 1h)	0515615	SISOUPHANH	RENTING OF A RESIDENCE	107,790.30
Art. 126 1h)	0515862	PANCH	LEASE CONTRACT	76,021.41
Art. 126 1h)	0516030	ABIDHUSEN HASSANALLY ESUFALLY ABIDHUSEIN	LEASE CONTRACT	48,604.00
Art. 126 1h)	0517092	BRASSARD	RENT	99,577.14
Art. 126 1h)	0517272	MARTYENKO	ACCOMMODATION OF OFFICIAL	222,000.00
Art. 126 1h)	0517318	CHARAN KATONIVERE HOLDINGS LIMITED* CKHL	BUILDING RENTAL - HOUSES	68,000.00
Art. 126 1h)	0517541	MECKING	ACCOMMODATION RENT	139,632.30
Art. 126 1h)	0517553	CHADAPORN	ACCOMMODATION RENT	131,952.52
Art. 126 1h)	0517721	VAN ZELLER D'OOSTHOVE	ACCOMMODATION OF OFFICIAL	237,000.00
Art. 126 1h)	0517861	GAMBY	CONTRAT DE BAIL RESIDENCE	513,295.84
Art. 126 1h)	0517978	DIYAROVA	RENT ACCOMMODATION FOR STAFF	150,048.99
Art. 126 1h)	0518036	SAVKOVIC LIMA GOMES	BUILDING RENTAL	29,270.22
Art. 126 1h)	0518306	REPUBLICA DE CUBA*REPUBLIQUE DE CUB A REPUBLIC OF CUBA	RENTAL ACCOMMODATION FOR CONTRACTUAL AGENTS	125,428.71
Art. 126 1h)	0518744	REPUBLICA DE CUBA*REPUBLIQUE DE CUB A REPUBLIC OF CUBA	RENTAL ACCOMMODATION OF CONTRACTUAL AGENTS	38,591.41
Art. 126 1h)	0518905	BARHOOM	LEASE CONTRACT	94,300.00
Art. 126 1h)	0519115	CONG TY CO PHAN PHAT TRIEN TN*TN DE VELOPMENT JOINT STOCK COMPANY TND J SC	LEASE CONTRACT FOR OFFICIAL	131,017.49

Art. 126 1h)	0519343	JAGGI	LEASING ACCOMMODATION OFFICIAL OF FOR	160,946.88
Art. 126 1h)	0519415	ABU LEIL	LEASE CONTRACT	120,535.72
Art. 126 1h)	0519539	UWAYID	LEASE CONTRACT	125,280.00
Art. 126 1h)	0519555	BINTANG PALURENG	RENTAL ACCOMMODATION FOR CONTRACT AGENT	34,438.78
Art. 126 1h)	0520044	HINCKLEY	RENTAL CONTRACT	15,460.09
Art. 126 1h)	0520108	WIN	ACCOMMODATION RENT	505,634.49
Art. 126 1h)	0520288	DIAKITE	CONTRAT DE BAIL LOGEMENT	71,346.14
Art. 126 1h)	0520333	ARIEX SA*ARIEX IMMOBILIER	LOGEMENT FONCTIONNAIRE	207,844.12
Art. 126 1h)	0520579	BENTOUMI	LOYER LOGEMENT	243,000.00
Art. 126 1h)	0520681	ANDONOVSKA	ACCOMMODATION	81,000.00
Art. 126 1h)	0520802	SETHI	LEASING OF OFFICIAL ACCOMMODATION	146,159.03
Art. 126 1h)	0520850	LOKO	CONTRAT DE BAIL LOGEMENT	109,763.29
Art. 126 1h)	0520924	MOHAMED LAGHDHAF BAHAM	LOCATION LOGEMENT	3,739.16
Art. 126 1h)	0520941	KARL	CONTRAT DE BAIL LOGEMENT	91,469.41
Art. 126 1h)	0521020	SEO	LEASE	219,265.88
Art. 126 1h)	0521233	HURMI	ACCOMMODATION	90,000.00
Art. 126 1h)	0521608	UNION INVESTMENT CHILE S.A.*UICSA V	RENTAL CONTRACT OFFICES DELEGATION	1,366,401.85
Art. 126 1h)	0521611	SMOOM	LEASE CONTRACT	124,800.00

Art. 126 1h)	0521648	AWARA	LEASE OF RESIDENTIAL ACCOMMODATION	111,607.14
Art. 126 1h)	0521661	KONESKI	LEASE CONTRACT ACCOMMODATION	68,850.00
Art. 126 1h)	0522010	A.B. IMMOBILIER ET SERVICES SARL*	LOGEMENT	117,080.85
Art. 126 1h)	0522156	SOCIETE CIVILE IMMOBILIERE BASSE & CIE*SCI BASSE & CIE	LOGEMENT INFRASTRUCTURES CDS	130,508.55
Art. 126 1h)	0522317	STEINDL ORIHUELA	ACOMMODATION FONCTIONNAIRE	85,379.46
Art. 126 1h)	0522721	ZURICH VERSICHERUNGS-GESELLSCHAFT A G*ZURICH INSURANCE COMPANY ZURICH C OMPAGNIE D ASSURANCES ZURIGO COMPAG NIA DI ASSICURAZIONI	LOGEMENT FONCTIONNAIRE	222,071.90
Art. 126 1h)	0522750	COMPTOIR GENEVOIS IMMOBILIER SA*	LOGEMENT FONCTIONNAIRE	274,470.88
Art. 126 1h)	0522756	GARBETT	LEASE CONTRACT	626,400.00
Art. 126 1h)	0522767	BESSION, DUMONT, DELAUNAY & CIE SA*	LOGEMENT FONCTIONNAIRE -	118,168.04
Art. 126 1h)	0523829	CREDIT SUISSE SA*CREDITO SVIZZERO S CHWEIZERISCHE KREDITANSTALT	LOGEMENT	215,421.77
Art. 126 1h)	0523918	MAJOR	LOGEMENT	157,067.19
Art. 126 1h)	0524064	RIROROCO HEY	CHILE ARRIENDO	12,450.14
Art. 126 1h)	0524132	TSKHOVREBASHVILI	RENT OF ACCOMMODATION	13,886.75
Art. 126 1h)	0524552	KIKISSAGBE	BAIL LOGEMENT	133,422.77
Art. 126 1h)	0524594	ARIAS DE FAJARDO	ARRIENDO APTO FUNCIONARIO	279,403.75
Art. 126 1h)	0524780	CHAWKI-KAMEL DEBBASCH	LOGEMENT	91,469.40
Art. 126 1h)	0524816	REAL ESTATE INVESTMENT COMPANY LLC* REIC	RENT CONTRACT ACCOMMODATION	264,646.54
Art. 126 1h)	0524845	HOUINSOU BOYA	BAIL LOGEMENT	134,972.26

Art. 126 1h)	0525125	FRIEDRICH	LOGEMENT	242,676.26
Art. 126 1h)	0525633	DANU	LEASE CONTRACT ACCOMMODATION	70,700.00
Art. 126 1h)	0525711	CHHATWAL	LEASING OF ACCOMMODATION FOR CONTRACT AGENT	153,668.29
Art. 126 1h)	0525816	AXA VERSICHERUNGEN AG*AXA ASSURANCE S SA AXA ASSICURAZIONI SA AXA INSUR ANCE LTD	LOCAUX BUREAUX ONU -	15,561,723.29
Art. 126 1h)	0525930	HADDAD	LOYER	96,116.89
Art. 126 1h)	0526014	ABI TAYEH	LOYER	96,138.39
Art. 126 1h)	0526039	BENRYANE	LOGEMENT	116,378.00
Art. 126 1h)	0526382	AXA VERSICHERUNGEN AG*AXA ASSURANCE S SA AXA ASSICURAZIONI SA AXA INSUR ANCE LTD	LOCAUX BUREAUX OMC -	7,525,902.67
Art. 126 1h)	0526489	ISSENGALIYEV	RENT ACCOMMODATION FOR STAFF	74,504.33
Art. 126 1h)	0526653	MAHDAOUI	LOYER LOGEMENT	8,831.76
Art. 126 1h)	0526824	EL MESTIRI	LOCATION LOGEMENT	106,226.38
Art. 126 1h)	0526833	BONGO	LOYER RESIDENCE	24,007.00
Art. 126 1h)	0526845	BALOCHE ONDIMBA	LOGEMENT	65,862.00
Art. 126 1h)	0526872	FELLI	CONTRAT DE LOCATION LOGEMENT	93,322.21
Art. 126 1h)	0526875	AGENCE IMMOBILIERE DE LIBREVILLE SA RL*AIL	LOGEMENT	36,725.00
Art. 126 1h)	0526919	BELHAJ	CONTRAT DE LOCATION LOGEMENT	89,961.24
Art. 126 1h)	0526984	EL HOUKBI BEN AMMAR	CONTRAT DE LOCATION LOGEMENT	93,027.82
Art. 126 1h)	0527003	BAYAR	CONTRAT DE LOCATION LOGEMENT	118,145.57
Art. 126 1h)	0527135	MONTOCCHIO	RENTAL OF ACCOMODATION	127,533.39

Art. 126 1h)	0527157	HAWTHORNE	RENTAL ACCOMMODATION OF	102,580.83
Art. 126 1h)	0527353	RIKHY	LEASING OF OFFICIAL ACCOMMODATION	182,645.73
Art. 126 1h)	0527683	PALIC	RENTAL CONTRACT	187,613.02
Art. 126 1h)	0527685	SMITH PROPERTY HOLDINGS 4411 CONNEC TICUT LLC*DBA THE PARK CONNECTICUT	RENTAL CONTRACT	34,488.12
Art. 126 1h)	0527899	TKITO	LOYER LOGEMENT	121,632.58
Art. 126 1h)	0527941	FERREIRA MEDINA	LOYER LOGEMENT	15,871.06
Art. 126 1h)	0528087	SAHARYAN	HOUSING RENT	103,020.00
Art. 126 1h)	0528486	DEVIA GONZALEZ	ARRIENDO FUNCIONARIO APTO	187,623.75
Art. 126 1h)	0528490	JAYANATH PEIRIS	RENTAL CONTRACT	182,905.73
Art. 126 1h)	0528783	NINA KEBEDE	LEASE CONTRACT	186,422.24
Art. 126 1h)	0528837	OCEAN VIEW RESIDENCE INC*	LEASE CONTRACT	222,585.05
Art. 126 1h)	0530041	SUPER TYPE DEVELOPMENT LIMITED*	LEASE CONTRACT	340,103.82
Art. 126 1h)	0530245	FAROOQ	RESIDENCE	102,360.00
Art. 126 1h)	0530250	MARS JSC*	LEASE OF NEW OFFICE BUILDING OF EU.	19,916,272.66
Art. 126 1h)	0530320	HARSO KUSUMO	RENTAL ACCOMMODATION OFFICIAL	160,695.97
Art. 126 1h)	0530328	ZURNI	RENTAL ACCOMMODATION OFFICIAL	136,090.11
Art. 126 1h)	0530601	XALQARO HAMKORLIK MARKAZI AK*	OFFICE RENT	1,470,514.22

Art. 126 1h)	0531109	ERA DORINA LTD*CREDIT CORPORATION	CONTRACT ACCOMODATION AGENT	313,551.48
Art. 126 1h)	0531180	ASSISTANCE, GESTION ET MARKETING SA RL*AGEMA	LOCATION VILLA	76,834.30
Art. 126 1h)	0531195	VAN DYK	LEASE CONTRACT FOR OFFICIAL	23,735.52
Art. 126 1h)	0531334	LOTTERING	HOUSING FOR OFFICIAL	21,474.99
Art. 126 1h)	0531900	CHENG	RENTAL HOUSE	37,860.07
Art. 126 1h)	0532350	NIANGADO	EXTENSION DUREE LOCATION D'UNE MAISON D'HABITATION	47,669.70
Art. 126 1h)	0532508	ROSSIJSKAJA FEDERACIJA*FEDERATION D E RUSSIE RUSSIAN FEDERATION	ACCOMODATION LEASE	45,393.04
Art. 126 1h)	0532770	SAVILLS PROPERTY MANAGEMENT LIMITED *SPML	LEASE CONTRACT	222,220.35
Art. 126 1h)	0532865	MOSER VERNET & CIE SOCIETE EN COMMA NDITE*	RESIDENCE	848,158.87
Art. 126 1h)	0534304	PASHCHENKO	ACCOMMODATION OF OFFICIAL	222,598.24
Art. 126 1h)	0534429	ERA DORINA LTD*CREDIT CORPORATION	OFFICIAL ACCOMODATION	331,531.36
Art. 126 1h)	0534566	ERGUETA RADA	CONTRATO ALOJAMIENTO DE	65,500.00
Art. 126 1h)	0534707	BACIGALUPO WEEKS	OFICINAS	44,832.00
Art. 126 1h)	0534710	ZUBIETA DE BERSATTI	ALQUILER DEPARTAMENTO DE	11,855.00
Art. 126 1h)	0534729	VALENCIA SALA	RENT HOUSING FOR OFFICIAL	90,044.09
Art. 126 1h)	0535019	NUMBELA SAAVEDRA	AQUILER DE CASA	65,300.00
Art. 126 1h)	0535029	FUENTES DURAN	ALQUILER DE CASA	67,500.00
Art. 126 1h)	0535038	SAAVEDRA CALDERON	ALQUILER DEPARTAMENTO	37,000.00

Art. 126 1h)	0535212	ESPITALIER NOEL	LEASE CONTRACT ACCOMODATION	53,978.54
Art. 126 1h)	0535231	WOLDU	RENTING	171,000.00
Art. 126 1h)	0535454	ENGELBRECHT	HOUSING - CONTRACT AGENT	11,572.61
Art. 126 1h)	0535582	MORALES DE MITRIU	ALQUILER DE CASA	17,500.00
Art. 126 1h)	0535656	ZAVALETA ALIPAZ	ALQUILER DE CASA	47,000.00
Art. 126 1h)	0535761	PEREZ GUEILER	ALQUIER DE CASA	62,000.00
Art. 126 1h)	0536164	STEAMSHIPS LTD*CORAL SEA HOTELS	OFFICIAL ACCOMODATION	383,497.59
Art. 126 1h)	0536193	SISIC	RENT	104,303.96
Art. 126 1h)	0536254	BAAKLINI	LOYER	99,435.48
Art. 126 1h)	0536300	MATTA	LOYER	71,285.29
Art. 126 1h)	0536391	BOLIC	RENT	93,566.41
Art. 126 1h)	0536432	MACKIE	ACCOMMODATION FOR CONTRACT AGENT	51,538.08
Art. 126 1h)	0536873	NGUYEN PHUONG	LEASE CONTRACT FOR OFFICIAL	139,626.50
Art. 126 1h)	0536952	ROSSIJSKAJA FEDERACIJA*FEDERATION D E RUSSIE RUSSIAN FEDERATION	LEASE ACCOMODATION OFFICIALS	143,896.66
Art. 126 1h)	0537001	ACOSTA DE HAZOURY	RENTAL OF ACCOMMODATION	188,859.75
Art. 126 1h)	0537259	ROGLEV	ACCOMODATION LEASE CONTRACT	61,200.00
Art. 126 1h)	0537553	ALLIANZ SUISSE IMMOBILIEN AG*ASI AL LIANZ SUISSE IMMOBILIER SA ALLIANZ SUISSE IMMOBILIARE SA ALLIANZ SUISS E REAL ESTATE INC	OFFICES EXTENSION LEASE CONTRACT	72,223.14
Art. 126 1h)	0537915	SERULLE CHABEBE	CONTRAT LOCATION LOGEMENT	888,751.74

Art. 126 1h)	0537917	CHARLES	CONTRAT LOCATION LOGEMENT	385,914.14
Art. 126 1h)	0537961	FARAH	LOCATION LOGEMENT	370,313.22
Art. 126 1h)	0537995	SREY SOTHIDA*GARDEN MANSION	RENT CM ACCOMMODATION	73,418.50
Art. 126 1h)	0539020	ALBINI	RENTAL HOUSE	43,800.00
Art. 126 1h)	0539046	AYVAZYAN	HOUSING RENT	81,600.00
Art. 126 1h)	0539067	RENCO ARMESTATE LLC*	HOUSING RENT	170,040.00
Art. 126 1h)	0539265	RAISSI MOHAMMED FAOUZI*AGENCE FAOUZ I RAISSI	LOYER LOGEMENT	99,374.50
Art. 126 1h)	0539447	GRIGORYAN	HOUSING RENT	89,301.00
Art. 126 1h)	0539744	HARLESTON	ACCOMMODATION FOR CONTRACT AGENT	44,993.26
Art. 126 1h)	0539950	ALHALAWANI	LEASE CONTRACT	48,205.07
Art. 126 1h)	0540215	AYOUB	ACCOMMODATION FOR CONTRACT AGENT	32,855.54
Art. 126 1h)	0540530	AMSALE AYELE WOLDEMARIAM AND PASCAL TENSAE WOLDEMARIAM UNICORPORATED A SSOCIATION*	LEASE CONTRACT	147,760.50
Art. 126 1h)	0540688	NASSAR	ACCOMMODATION FOR CONTRACT AGENT	47,832.06
Art. 126 1h)	0540783	VUKCEVIC	RENT OF THE APARTMENT	96,200.00
Art. 126 1h)	0540844	RADUNOVIC	RENTAL HOUSE	58,500.00
Art. 126 1h)	0540873	RAONIC	RENTAL APARTMENT	55,403.26
Art. 126 1h)	0540951	CROSSFIRE I LP*CHRYSLER EAST BUILIN G	RENTAL OFFICE	36,124,058.47
Art. 126 1h)	0541016	PICH	RENT ACCOMMODATION	116,361.39

Art. 126 1h)	0541078	KRNJEVIC	HOUSE RENT	18,774.19
Art. 126 1h)	0541080	CETKOVIC	APARTMENT RENT	37,000.00
Art. 126 1h)	0541606	80-81 & FIRST ASSOCIATES FOR PROFIT CORPORATION* C/O JACK RESNICK & SO NS INC	RENT	216,633.24
Art. 126 1h)	0541712	SHARFI	HOUSE RENT	631,377.55
Art. 126 1h)	0541816	CELEBIC	APARTMENT RENT	160,000.00
Art. 126 1h)	0541988	LEKOETJE	HOUSE RENT	72,336.82
Art. 126 1h)	0542102	JUILLERAT	RENTAL	278,018.31
Art. 126 1h)	0542136	COTELA LIMITED*	RENTAL	1,024,379.30
Art. 126 1h)	0542174	ELNOUR	RENT OF HOUSE	161,392.41
Art. 126 1h)	0542185	MUNYAMPIRWA	CONTRAT DE BAIL A LOYER	98,010.00
Art. 126 1h)	0542247	TSCHANZ GUGELMANN	LEASE RESIDENCE EEAS	89,829.96
Art. 126 1h)	0542695	WANGLEE	ACCOMMODATION RENT	189,449.94
Art. 126 1h)	0542781	LEONE INVESTMENT INC CORPORATION*	LEASE CONTRACT	146,986.77
Art. 126 1h)	0543529	EXITO IMOBILIARIA LTDA*EXITO COMPAN HIA IMOBILIARIA	RENT	154,420.00
Art. 126 1h)	0543767	THE TOKYO ENTERPRISE COMPANY LTD*TT E	ACCOMMODATION RENT	139,816.68
Art. 126 1h)	0544012	JOVANOVIC	RENTAL CONTRACT	97,200.00
Art. 126 1h)	0544176	ARSIC	RENTAL CONTRACT	162,000.00
Art. 126 1h)	0544440	NZEYIMANA	LOCATION LOGEMENT	96,000.00

Art. 126 1h)	0544500	BARNES	RENTAL CONTRACT	76,500.00
Art. 126 1h)	0544640	HUSEYNOVA	ACCOMMODATION FOR OFFICIAL	245,695.42
Art. 126 1h)	0544781	KECMAN	RENTAL CONTRACT	156,600.00
Art. 126 1h)	0544844	HERNANDEZ PEREZ	RENTAL OF APARTMENT	162,627.55
Art. 126 1h)	0545030	OMURLU	LEASE CONTRACT	50,625.00
Art. 126 1h)	0545062	SENL	LEASE CONTRACT	130,000.00
Art. 126 1h)	0545082	BABIC	RENTAL CONTRACT	5,100.00
Art. 126 1h)	0545144	LATIF	LEASE CONTRACT	52,833.00
Art. 126 1h)	0545156	ATES	LEASE CONTRACT	15,600.00
Art. 126 1h)	0545198	RABEMANANTSOA	LOCATION LOGEMENT	75,600.00
Art. 126 1h)	0545207	SIUM	RENTAL HOUSE CONTRACT	55,926.67
Art. 126 1h)	0545241	ZEVALLOS MOLINA	ACCOMMODATION HEAD OF ADMINISTRATION	213,380.58
Art. 126 1h)	0545262	GUNER	LEASE CONTRACT	56,160.00
Art. 126 1h)	0545273	AL FAWZ PROCESS MANAGEMENT SAL*RADISSON SAS MARTINEZ HOTEL	LOYER PROVISoire	7,884.68
Art. 126 1h)	0545289	MOSER VERNET & CIE SOCIETE EN COMMUNDETE*	RESIDENCE CHEF DE DELEGATION	269,866.32
Art. 126 1h)	0545290	ACHRAFIEH 5418 SAL*ASHRAFIEH 5418 SAL	LOYER PROVISoire	5,324.68
Art. 126 1h)	0545295	OZTURK	LEASE CONTRACT	67,600.00
Art. 126 1h)	0545343	INAN	LEASE CONTRACT	73,500.00

Art. 126 1h)	0545372	SHUKUROVA	RENT OF ACCOMMODATION FOR OFFICIAL	172,812.83
Art. 126 1h)	0545398	TEYMUR	LEASE CONTRACT	48,000.00
Art. 126 1h)	0545423	BUNDESREPUBLIK DEUTSCHLAND*REPUBLIC UE FEDERALE D ALLEMAGNE FEDERAL REP UBLIC OF GERMANY	A4 - ACHAT BATIMENT NIGERIA ABUJA	3,775,000.00
Art. 126 1h)	0545449	NIKOLAOU	RENTAL CONTRACT	114,937.43
Art. 126 1h)	0545611	MWANZA	RENTAL CONTRACT	130,000.00
Art. 126 1h)	0545612	SHENGO HOLDINGS LIMITED*	RENTAL CONTRACT, TEMPORAL OFFICE BUILDING	215,000.00
Art. 126 1h)	0545613	LUMPA	RENTAL CONTRACT	130,000.00
Art. 126 1h)	0545614	K.J. PROPERTY LIMITED*KJ	RENT FOR CA	125,000.00
Art. 126 1h)	0545734	SOCIETE CIVILE IMMOBILIERE MISSION* SCI MISSION	LOYER AC	30,061.00
Art. 126 1h)	0545738	MBOULOU	LOYER CONTRAT/FINANCE CDS	74,700.02
Art. 126 1h)	0545741	VONGKHANTY	ACCOMMODATION RENT	16,991.58
Art. 126 1h)	0545947	LENGSAVATH	ACCOMMODATION RENT	12,005.54
Art. 126 1h)	0546113	UESISA SRL*	RENTAL OFFICES	165,000.00
Art. 126 1h)	0546319	DZHUMAGULOV	RENTAL OF APT.	10,522.96
Art. 126 1h)	0546380	VU HOA	RENTAL ACCOMMODATION FOR OFFICIAL	23,666.84
Art. 126 1h)	0546408	CONG TY TNHH BAT DONG SAN ILF*ILF	RENTAL ACCOMMODATION	25,517.89
Art. 126 1h)	0546457	RANARIVelo	RESIDENCE CDD	27,797.16
Art. 126 1h)	0546574	TOMLINSON	RENTAL OF HOUSE	31,859.21

Art. 126 1h)	0546582	MARAGH	RENTAL OF HOUSE	32,769.48
Art. 126 1h)	0546583	STAMP	RENTAL OF HOUSE	31,859.21
Art. 126 1h)	0546585	ANDRADE	RENTAL OF HOUSE	25,032.24
Art. 126 1h)	0546587	RAJOHNSON	LOGEMENT	14,659.86
Art. 126 1h)	0546596	QUADRI	LEASE CONTRACT FOR ACCOMMODATION	54,325.27
Art. 126 1h)	0546689	HERNANDEZ-GONZALEZ	RENTAL HOUSE	21,163.62
Art. 126 1h)	0546725	MOORE MORALES	RENTAL OF HOUSE	20,532.24
Art. 126 1h)	0546851	OCEAN VIEW RESIDENCE INC*	LEASE CONTRACT	225,536.74
Art. 126 1h)	0546899	OCEAN VIEW RESIDENCE INC*	LEASE CONTRACT	35,886.28
Art. 126 1h)	0546942	OCEAN VIEW RESIDENCE INC*	LEASE CONTRACT	35,886.28
Art. 126 1h)	0547051	MOHIUDDIN	LEASE AGREEMENT	20,371.98
Art. 126 1h)	0547052	KHAN	LEASE CONTRACT	20,371.98
Art. 126 1h)	0547053	NEAZ	LEASE CONTRACT	22,069.64
Art. 126 1h)	0547057	NYAMBIR	RENTAL OF STAFF ACCOMMODATION	27,000.00
Art. 126 1h)	0547083	ISSUFO	RENTAL OF STAFF ACCOMMODATION	20,068.38
Art. 126 1h)	0547200	SCHREUDER	RENTAL STAFF ACCOMMODATION	18,000.00
Art. 126 1h)	0547227	GOMES SORES SOARES	RENTAL STAFF ACCOMMODATION	17,244.06
Art. 126 1h)	0547871	MANDANIA	LEASE AGREEMENT	36,410.53

Art. 126 1h)	0548793	PROPERTY INVESTMENTS LIMITED*	RENT	769.59
Art. 126 1h)	0548906	MASTER	LEASE AGREEMENT	36,410.53
Art. 126 1h)	0549063	ALAVA TEJERA	ACCOMMODATION OF OFFICIAL (RQ)	64,902.01
Art. 126 1h)	0549242	RAMBARAN	RENTAL OF HOD RESIDENCE	40,961.84
Art. 126 1h)	0549361	HOXHAJ	LEASE CONTRACT / CONTRACT AGENT	15,600.00
Art. 126 1h)	0549553	ZIBARRAS DEMETRIOS THEODORE*DIMITR IOS	LEASE AGREEMENT FOR PLOT	31,859.21
Art. 126 1h)	0549952	KAZI	LEASE CONTRACT FOR JOOST	9,620.10
Art. 126 1h)	0550002	LEONE INVESTMENT INC CORPORATION*	LEASE CONTRACT	146,986.77
Art. 126 1h)	0550038	MOHAMMED K KAFEL*M. K. KAFEL REAL E STATE & CONSTRUCTION	LEASE CONTRACT	39,568.62
Art. 126 1h)	0550094	MOHAMMED K KAFEL*M. K. KAFEL REAL E STATE & CONSTRUCTION	LEASE CONTRACT	39,568.62
Art. 126 1h)	0550136	SAIDI MAZAROU	LOCATION APPARTEMENT	43,200.00
Art. 126 1h)	0550210	USINES TEXTILES AFRICAINE SARL*	LOCATION APPARTEMENT	48,912.00
Art. 126 1h)	0550245	USINES TEXTILES AFRICAINE SARL*	LOCATION APPARTEMENT	51,660.00
Art. 126 1h)	0550286	WELDEMICHAEL WOLDU	RENTAL CONTRACT OFFICE BUILDING	115,200.00
Art. 126 1h)	0550502	MONTEPIO FERROVIARIOS DE ANGOLA ASS OCIACAO*MFA	CONTRATO DE RENDA CASA	133,907.96
Art. 126 1h)	0550508	REPUBBLICA ITALIANA* REPUBLIQUE ITA LIENNE ITALIAN REPUBLIC	LEASE CONTRACT	70,666.64
Art. 126 1h)	0550544	KHASANOV	LEASE CONTRACT	20,936.05
Art. 126 1h)	0550598	KIDANE	DELETHA - IETHAL081 - 2012	32,310.00

Art. 126 1h)	0550642	YUSUF	ACCOMMODATION OFFICIAL (NC)	OF	65,266.89
Art. 126 1h)	0550645	FIREGOLD LIMITED*	ACCOMMODATION CONTRACT AGENT (AK)	OF	58,946.82
Art. 126 1h)	0550842	WALTERS	DELUSAWAS - WHINERAY - 2409 - CORRECTED ENTRY		34,253.97
Art. 126 1h)	0550846	MAKRAM EBEID	DELUSAWAS - ROBERTS - 2801 MEXICO -CORRECTED ENTRY		34,253.97
Art. 126 1h)	0550903	USINES TEXTILES AFRICAINE SARL*	LOCATION APPARTEMENT		51,660.00
Art. 126 1h)	0551191	AKRAMOVA	LEASE CONTRACT RESIDENCE HOD	-	63,718.43
Art. 126 1h)	0551402	FRANCISCO DE CASTRO	CONTRATO RENDA CASA MAIO 2012		164,013.51
Art. 126 1h)	0551642	ANTONIOS	ACCOMMODATION OFFICIAL	FOR	124,067.65
Art. 126 1h)	0551743	KAUFMAN	DEL-USANYC-RENT DELUSANL081		68,929.63
Art. 126 1h)	0551761	ROSE HILL ASSOCIATES CORPORATION*	DEL-USANYC-RENT DELUSANL090		22,826.15
Art. 126 1h)	0551811	TSEGAYE GEBREHIWOT	LEASE CONTRACT		27,915.22
Art. 126 1h)	0552103	GANIEV	LEASE AGREEMENT		22,756.58
Art. 126 1h)	0552111	FAYZULLAEV	LEASE AGREEMENT		22,756.58
Art. 126 1h)	0552119	KAHSAY	ACCOMMOATION OFFICIAL	FOR	26,585.92
Art. 126 1h)	0552234	SANCHEZ BAZAS	RENT SOLEIL 2B TO 31/12/2016		20,480.92
Art. 126 1h)	0552245	ARAUJO GARCIA	CASA 31/12/2016		24,577.11
Art. 126 1h)	0552302	MUHITDINOV	LEASE AGREEMENT		21,846.32
Art. 126 1h)	0552332	SOCIETE D'INVESTISSEMENT DES PROJET S DOMICILIAIRES ET CONSTRUCTION SA* SIPDC SA	BAIL A LOYER K046 R2000		15,200.00

Art. 126 1h)	0552504	RAKHMONOV	LEASE CONTRACT	20,936.05
Art. 126 1h)	0552802	DEMBE TRADING ENTERPRISES LTD*DTEL	ACCOMMODATION	125,422.09
Art. 126 1h)	0552969	GUNAL INSAAT TICARET VE SANAYI AS*G UNAL CONSTRUCTION TRADE AND INDUSTR Y	LEASE CONTRACT FOR DELEGATION PREMISES ITURAB005	808,000.00
Art. 126 1h)	0554741	HAEDO ARAUJO	RENT MONTECILLO 12	7,767.59
Art. 126 1h)	0554757	ISAYEVA	LEASE CONTRACT FOR OFFICIAL	3,191.12
Art. 126 1h)	0555121	BARBERENA CRUZ	RENTA RESIDENCIA IMMACULADA SUBIRANA, JEFA DE FINANZAS Y CONTRATOS	29,827.56
Art. 126 1h)	0555149	DEMIROK	LEASE CONTRACT	51,840.00
Art. 126 1h)	0555249	GOKSEL	LEASE CONTRACT	41,400.00
Art. 126 1h)	0555449	KITIFU MUGANGA	BAIL D'UNE MAISON MEUBLÉE	9,032.06
Art. 126 1h)	0555845	IMV IMMOBILIEN MANAGEMENT UND VERWA LTUNG GMBH*	RENT OF GARAGE PLACES TOP 3 AND TOP 9	3,890.88
Art. 126 1h)	0555860	IMV IMMOBILIEN MANAGEMENT UND VERWA LTUNG GMBH*	RENT OF GARAGE PLACE TOP 29	1,890.00
Art. 126 1h)	0555884	IMV IMMOBILIEN MANAGEMENT UND VERWA LTUNG GMBH*	RENT OF GARAGE PLACE TOP 23	1,957.20
Art. 126 1h)	0555910	GENERALI VERSICHERUNG AG*	DELEGATION VIENNA - RENTAL OF OFFICE PREMISES TOP 7	86,017.56
Art. 126 1h)	0556089	GENERALI VERSICHERUNG AG*	DELEGATION VIENNA - RENTAL OF OFFICE PREMISES TOP 5	41,029.08
Art. 126 1h)	0556100	GENERALI VERSICHERUNG AG*	DELEGATION VIENNA - RENTAL OF OFFICE PREMISES TOP 10	91,760.88
Art. 126 1h)	0556109	GENERALI VERSICHERUNG AG*	/RENT OF GARAGE PLACES TOP 4 AND TOP 5	5,066.88
Art. 126 1h)	0556239	BRANDT COLES	TION MAISON CONSEILLER POLITIQUE MONTAGNE NOIRE	54,425.88
Art. 126 1h)	0556254	SOULEY	LOCATION VILLA FONCTIONNAIRE	9,146.94

Art. 126 1h)	0556362	TEKMEN	LEASE CONTRACT CORRECTED VERSION	8,400.00
Art. 126 1h)	0556390	WITTENBERG-STECHER	CONTRAT DE BAIL MAISON CHEF SECTION ECONOMIE	52,893.31
Art. 126 1h)	0554382	ROSSIJSKAJA FEDERACIJA*FEDERATION D E RUSSIE RUSSIAN FEDERATION	UPDK (EX-HINES) / DONSKOY POSAD LEASE B 702-703 01.09.2012- 30.08.2013	85,441.89
Art. 126 1h)	0554667	BIP GARAGENGESELLSCHAFT BREITENEDER GES M B H & CO KG*	RENT OF GARAGE PLACE	2,986.23
Art. 126 1h)	0554694	BIP GARAGENGESELLSCHAFT BREITENEDER GES M B H & CO KG*	RENT OF GARAGE PLACE	2,986.23
Art. 126 1h)	0410520	PEREZ GUEILER	VIVIENDA	1,700.00
Art. 126 1h)	0550008	DIBERT-DOLLET	DELCAFB- DIBERT-DOLLET- CONTRAT DE BAIL LOG.ACP	18,293.88

Annex 6: Assurance of the Accounting Officer of the EEAS

The Accounting Officer of the European External Action Service signed on 28th February 2013 the provisional annual accounts of the EEAS for the 2012 financial year. The provisional accounts were transmitted to Court of Auditors in application of Art.147 of the Financial Regulation.

The Accounting Officer of the European External Action Service in his risk assessment of the 2012 EEAS financial statements concluded that the risk of material misstatements as a result of fraud has been reasonably mitigated (last paragraph of the note Ares(2013) 221432 of 20/02/2013).

Annex 7: Materiality criteria

The EEAS is maintaining for the 2012 exercise the indicative quantitative threshold for materiality of 2%, as applied for 2011, and to apply it to the budget managed by the EEAS.

In monetary terms, this represents for the EEAS an amount of € 14.6 million (2% of the annual administrative budget consumed for 2012 at € 731.35 million), i.e. material errors would have to exceed €14.6 million in value terms for the materiality limit to be exceeded.

From the ex-post control of the 2012 financial transactions related to the EEAS's administrative budget - using the same methodology as applied in 2011 - a maximum rate of material error of 0.51 % is estimated for the Delegations and 0.69% is estimated for Headquarters (see section 2.1.5 above), which by extrapolation would produce a maximum monetary impact of around € 2.8 million, this is well below the quantitative threshold of materiality.

From the ex post control of the 2012 financial transactions related to the EEAS's administrative budget - using the European Court of Auditors new methodology - the monetary value of the material errors are estimated at €8,559,534 for the Delegations and €2,942,803 for Headquarters with a combined value €11,502,337. This is still below the material error amount of €14.6 above which a reservation may be given.

In case of extrapolation, the rate of material error is still below the quantitative threshold of materiality: 2%.

Annex 8: Internal Control Templates for Budget Implementation

1. Caractéristiques de l'environnement de gestion du Service Européen pour l'Action Extérieure

Résumé: Le Service Européen pour l'Action Extérieure (SEAE) est chargé de la gestion des ressources humaines, logistiques et financières du siège et délégations. Pour l'année 2012, le budget global alloué pour le fonctionnement et les dépenses administratives siège et délégations s'est chiffré à 758€. Ces ressources financières ont été utilisées pour l'exécution de transactions diverses portant notamment sur le paiement des rémunérations, charges sociales et indemnités du personnel, le remboursement de frais au personnel (missions, frais de représentation, frais médicaux, frais de voyage, frais de déménagement, etc..), le paiement de travaux, fournitures et services divers dont la sécurité; le paiement de loyers pour les bureaux et logements, les frais d'entretien et de fonctionnement des installations, des équipements et véhicules.

Risques inhérents clés de cet environnement

Risques spécifiques:

Facteurs de risque:

- multiplicité des entités de gestion, réparties sur près de 142¹⁵ délégations et bureaux et 13 divisions de la MDR ;
- nombre élevé de transactions, de diverses natures et valeurs ;
- niveau variable d'organisation administrative selon la dimension des entités ;
- utilisation depuis le début de la SEAE d'un nouveau logiciel comptable complexe, comportant plusieurs modules différents ;
- personnel potentiellement insuffisamment formé ou guidé sur les procédures internes et comptables ;
- inadaptation potentielle de la formation continue à l'éloignement du personnel ;
- le facteur pays lié au lieu d'exécution des opérations (p.ex. pays en crise économique, avec système bancaire non organisé, avec inflation élevée, systèmes douteux de comptabilité et contrôle, risques physiques liés à la protection des documents, interprétation différente des notions d'éthique, etc....).

Risques:

- Qualité insuffisante de l'information en matière de gestion.
- Qualité insuffisante des données comptables, non respect de l'Art. 61 (2) du Règlement financier, Standard de Contrôle Interne n°13 non respecté, de même que les standards comptables IPSAS ;
- Application approximative du principe de bonne gestion financière.
- Irrégularités et/ou non conformités des transactions au regard du règlement financier, des modalités d'application, des instructions budgétaires, des règles et instructions des vade-mecum des procédures de marchés publics et de la SEAE : risque d'inéligibilité des transactions, risque de non validité des transactions, risque de choix erroné de la procédure de passation de marché, risque de saucissonnage des marchés, risque de non conformité des pièces justificatives, risque d'application erronée des règles budgétaires, financières et administratives, risque de double paiement.

Risque de contrôle:

- Intégration et interaction insuffisante des systèmes de contrôle interne dans les délégations et au siège, manque de coordination : risque d'insuffisance du contrôle interne et de la supervision dans les délégations, risque d'inadéquation du contrôle et de la supervision des délégations, risque de problèmes de validation des transactions, risque d'irrégularités, et risque d'erreurs administratives systémiques.

¹⁵ L'Union Européenne compte un réseau de 141 Délégations depuis la fin 2011, suivant la décision d'ouvrir les Délégations en Libye et au Soudan du Sud. La Birmanie a été ouverte en 2012, d'abord comme bureau et ensuite en tant que Délégation. Par conséquent, le nombre total de Délégations en place en 2012 est de 142.

Méthode de gestion: centralisé directe

Méthode de gestion: centralisé directe

Chiffres clés:

Budget alloué au Service Extérieur

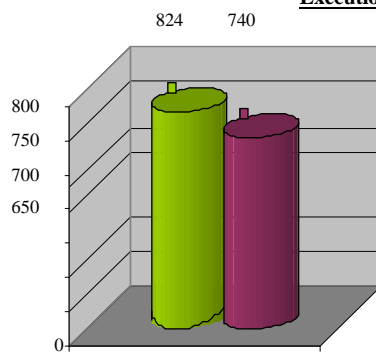
- Exercice 2012 758 M€
- Crédits reportés 2011 60 M€
- Recettes affectées 6 M€
- Budget total disponible 824 M€

Niveau d'exécution du budget

- Paiements exécutés sur dotation globale : 731 M€
- % d'exécution : 86,2%
- Montant des paiements exécutés par le siège: 364 M€
- % des paiements totaux : 50%
- Montant des paiements des délégations : 367 M€
- % des paiements totaux : 50%

- **Nombre total de paiements dans ABAC: 162.160**
- Plus environ 100.000 paiements en régie d'avances des Délégations
- ABAC Local délégations : 143.178
- Régie d'avances : 102.325
- ABAC Central HQ 6.357
- ABAC Central Délégations: 18.787

M € **Exécution budgétaire 2012**



■ Dotation Budgétaire totale
■ Paiements exécutés

Annex 9: Delegations IC Effectiveness assessment – per question

Delegations IC Effectiveness assessment 31.12.2012, by question:							
	ICS	1. Yes, the measures taken are effective	2. No, improvements are needed	3. Not able to conclude	4. Not applicable	Number of Answers	Percentage
Q1	Are the mission statements of the Delegation and its sections up-to-date?	110	25	1		136	91%
Q2	Ethical issues or problems in the Delegation?	118	9	3	6	136	96%
Q3	Are staff sufficiently aware of the different requirements and provisions concerning ethics and integrity via training, regular information, etc.?	119	14	2	1	136	95%
Q4	Is enough done to facilitate the practical application of the code of conduct and other ethical guidance?	123	8	4	1	136	97%
Q5	Are there any issues or problems related to staff recruitment and allocation that significantly affect the Delegation's performance?	47	86		3	136	68%
Q6	Do management have sufficient and relevant information about priorities and staff workloads as well as required and available skills?	123	11	1	1	136	96%
Q7	Are staff's (including local agent's) annual objectives meaningful, sufficiently challenging, accepted by the persons concerned and kept up-to-date during the year?	99	36		1	136	87%
Q8	Are staff evaluations (including LA) based on the achievement of pertinent and up-to-date annual objectives?	102	31	2	1	136	88%
Q9	Are sufficient measures taken to analyse and develop the Delegation's skills and to plan for future HR needs and skill requirements?	85	47	3	1	136	82%
Q10	Are up-dated training plans (inventory of all training activities undertaken by every staff member) available?	88	42	2	4	136	84%
Q11	Are the Delegation's performance indicators meaningful, i.e. do they actually support and facilitate the management and monitoring of the Delegation's activities?	110	17	5	4	136	93%
Q12	Is the risk management concept sufficiently understood by staff?	109	22	4	1	136	92%
Q13	Are action plans prepared as a result of risk assessment followed-up regularly?	96	28	2	10	136	89%
Q14	Is the risk management process user-friendly, pragmatic and shared by key staff or is it considered a	94	31	6	5	136	88%

Q15	Are the nature and scope of delegated functions and powers clear to all persons concerned?	127	7	1	1	136	97%
Q16	Are the instructions from Headquarters easily available for all staff concerned? Are those instructions understood and applied?	123	12		1	136	96%
Q17	Are there any organisational or IT issues or problems that negatively impact on the Delegation's performance or control environment?	63	63	1	9	136	75%
Q18	Are the main processes and procedures used for the implementation and control of the Delegation's activities documented in a user-friendly fashion?	114	21	1		136	92%
Q19	Does a fully documented exception file exist for administrative and operational transactions?	123	10		3	136	96%
Question 20	Are the supervisory activities sufficiently focused on high-risk areas?	116	18	1	1	136	93%
Q21	Is there systematic follow-up of the results of audits, inspections, verifications, investigations and other relevant sources of information?	118	16	1	1	136	94%
Q22	Continuity of Service:	112	23	1		136	91%
Q23	Business Continuity Plan:	80	53	3		136	80%
Q24	Business Continuity Plan:	87	44	5		136	83%
Q25	Are documents adequately protected against destruction, theft, fire, etc.?	104	32			136	88%
Q26	Are the current arrangements used for internal communication and communication to HQ satisfactory?	114	22			136	92%
Q27	Is feedback from target audiences regarding impact of communication obtained and used to adapt on-going communication strategies?	107	23	2	4	136	91%
Q28	Is Information System Security a regular topic at meetings?	100	20	8	8	136	92%
Q29	Are accounting data quality controls pertinent and sufficiently documented?	128	8			136	97%
Q30	Have the guidelines proposed by HQ on the accounting been put in place?	124	12			136	96%
Q31	Are the evaluation reports used in practice and followed-up systematically?	115	8	4	9	136	97%
Q32	Did all staff participate in the self-assessment & did they contribute to the assessment of IC arrangements effectiveness & where necessary to the establishment of action plans?	92	36	4	4	136	86%
Q33	Did all sections participate in the self-assessment?	107	21	4	4	136	92%
	Total:	77%	19%	2%	2%	4,488	90.12 %

