



**EUROPEAN COMMISSION**

Executive Agency for Small and Medium-sized Enterprises (EASME)  
(former Executive Agency for Competitiveness and Innovation – EACI)

**2013**

**Final accounts with reports on budget  
implementation**

## Table of contents

<b>CERTIFICATION &amp; STATEMENT OF THE EXECUTIVE DIRECTOR</b>	<b>3</b>
<b>INTRODUCTION</b>	<b>4</b>
<b>FINANCIAL STATEMENTS 2013</b>	<b>6</b>
<b>I. Balance Sheet 31 December 2013 &amp; 2012</b>	<b>6</b>
<b>II. Economic Outturn Account 2013 &amp; 2012</b>	<b>7</b>
<b>III. Statement of Changes in capital 2013 &amp; 2012</b>	<b>7</b>
<b>IV. Cash Flow Statement 2013 &amp; 2012</b>	<b>8</b>
<b>V. Notes to the Financial Statements</b>	<b>9</b>
1. Accounting policies	9
2. Notes to the Balance Sheet	10
3. Notes to the Economic Outturn Account	15
4. Reconciliation between budgetary accounts and accrual based accounts	16
<b>VI. BUDGET OUTTURN ACCOUNT</b>	<b>17</b>
<b>VII. SUPPLEMENTARY INFORMATION ON THE BUDGET OUTTURN ACCOUNT</b>	<b>17</b>
1. Detail per budget title	17
2. Recovery orders	20
3. Human resources on 31 December 2013	21
4. Overview of procurement procedures on 31 December 2013	22

## **CERTIFICATION & STATEMENT OF THE EXECUTIVE DIRECTOR**

### **Certification**

The annual accounts of the Executive Agency for Small and Medium-sized Enterprises (EASME) (former Executive Agency for Competitiveness and Innovation) for the year 2013 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Agency in accordance with art 68 of the Financial Regulation.

I hereby certify based on the information provided by the authorising officer, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the Agency.

Brussels, 27.06.2014



**Olga Ciesielska**  
Accounting Officer

### **Statement of the Director**

I, the undersigned, Director of the Executive for Small and Medium-sized Enterprises (EASME) (former Executive Agency for Competitiveness and Innovation), in my capacity as authorising officer,

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

- State that I have 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 principles 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 judgment and on the information at my disposal, such as the results of the work of ex-ante controls and the internal audits as well as the observations of the Internal Audit Service and the lessons learned from the Court of Auditors' report relative to the DAS 2012.

- Confirm that I am not aware of anything not reported here which could harm the interests of the Agency or the Commission.

Brussels, 27.6.14.



**Patrick Lambert**  
Director

## **INTRODUCTION**

The Executive Agency for Small and Medium-sized Enterprises (EASME) former Executive Agency for Competitiveness and Innovation<sup>1</sup> (hereafter: Agency) was entrusted with a number of objectives linked to the implementation of the Competitiveness and Innovation Framework Programme (CIP)<sup>2</sup>, notably:

- Intelligent Energy Europe programmes I (2003-2006) and II (2007-2013)<sup>3</sup>;
- Entrepreneurship and Innovation Programme (EIP) (2007-2013)<sup>4</sup>;
- and of the Marco Polo I (2003-2006) and Marco Polo II (2007-2013)<sup>5</sup> programmes.

The executive tasks, which were entrusted to the Agency, are set out in the Act of Delegation adopted on 9 July 2007<sup>6</sup>, and include:

- management of the project cycle, in particular managing all the phases of the lifecycle of the projects and other implementing measures;
- information to the public, such as planning and performing promotion actions, information and dissemination activities, including meetings, seminars or conferences, related to the programmes, their implementing measures and results;
- preparation of recommendations for the parent DGs on implementation of the programmes and their future development.

The Agency's tasks are specified in the Act of Delegation which was fully effective throughout 2013. This means that the Agency implemented the delegated EU programmes autonomously with the Director acting as authorising officer by delegation (AOD). Accordingly, the Agency managed the EU programmes' budgets on an indirect centralised basis (Article 54(2) of the old general financial regulation applies (Council Regulation (EC, Euratom) No 1605/2002). To this end, the Agency mainly awarded grants through open calls for proposals while a small share of the programmes' budgets was also implemented through procurement contracts.

As an autonomous EU body, the Agency has its own administrative budget for which it receives from the EU an annual subsidy. The administrative budget covers the running costs of the Agency, mainly staff expenditure, rent, IT and other services. The Agency's Director is the authorising officer (AO) for this budget. He implements it on a direct centralised basis.

---

<sup>1</sup> From 1 January 2014 in accordance with Commission Implementing Decision 2013/771/EU of 17/12/2013 establishing the "Executive Agency for Small and Medium-sized Enterprises" and repealing Decisions 2004/20/EC and 2007/372/EC.

<sup>2</sup> OJ L 310, 09.11.2006 p. 15

<sup>3</sup> Decision N° 1639/2006/EC and N° 1230/2003/EC of the European Parliament and of the Council.

<sup>4</sup> Decision N° 1639/2006/EC of the European Parliament and of the Council

<sup>5</sup> Regulation (EC) N° 1692/2006 of the European Parliament and of the Council

<sup>6</sup> Commission Decision C(2007)3198 of 9 July 2007 delegating powers to the "Executive Agency for Competitiveness and Innovation" with a view to performance of tasks linked to implementation of the Intelligent Energy-Europe Programme 2003-2006, the Marco Polo Programme 2003-2006, the Competitiveness and Innovation Framework Programme 2007-2013 and the Marco Polo Programme 2007-2013 comprising in particular implementation of appropriations entered in the Community budget

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

---

The Agency's accounts comprise the financial statements and the reports on budget implementation. These documents are prepared in conformity with:

- Commission Regulation N° 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) N° 58/2003, amended by Commission Regulation (EC) N° 651/2008 of 9 July 2008;
- Regulation (EU, Euratom) N° 966/2012 of the European Parliament and of the Council of 25/10/2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) N° 1605/2002 (OJ L298 of 26/10/2012);
- The 17 accounting rules on accrual accounting adopted by the Accounting Officer of the Commission in December 2004 and last updated on 2 February 2013;
- The European Commission's consolidation manual application closure 2013.

2013 was the last year of the 2007-2013 multi-annual cycle. Any new work for the Agency (in addition to the phasing-out of the current programmes) under the 2014-2020 multi-annual financial framework (MFF) required a new mandate for the Agency. This new mandate and the related Act of Delegation were adopted by the Commission in December 2013<sup>7</sup>.

Throughout the year 2013 the Agency supported the Commission in its preparations for the next MFF and developed and implemented a change management strategy to prepare itself for its future mandate.

---

<sup>7</sup> Commission Implementing Decision of 17 December 2013 establishing the 'Executive Agency for Small and Medium-sized Enterprises' and repealing Decisions 2004/20/EC and 2007/372/EC and Commission Decision C(2013)9414 of 23 December 2013 delegating powers to the Executive Agency for Small and Medium-sized Enterprises with a view to performance of tasks linked to the implementation of Union programmes in the field of energy, environment, climate action, competitiveness and SMEs, research and innovation and ICT, comprising, in particular, implementation of appropriations entered in the general budget of the Union.

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**FINANCIAL STATEMENTS 2013**

**I. Balance Sheet 31 December 2013 & 2012**

(EUR)

	Note	31.12.2013	31.12.2012
<b>I. NON-CURRENT ASSETS:</b>		<b>2.319.850</b>	<b>2.477.156</b>
Intangible fixed assets	2.1.1	-	-
Tangible fixed assets	2.1.2	2.319.850	2.477.156
<b>II. CURRENT ASSETS</b>		<b>2.528.136</b>	<b>2.615.790</b>
<b>Short-term receivables</b>		207.595	112.312
Receivables from consolidated entities	2.2.1	113.560	-
Interest to be received	2.2.2	2.649	4.543
Other receivables	2.2.3	48.815	5.337
Deferrals	2.2.4	42.571	102.432
<b>Cash and cash equivalents</b>	2.2.5	2.320.541	2.503.478
<b>TOTAL ASSETS</b>		<b>4.847.986</b>	<b>5.092.946</b>
<b>III. CAPITAL</b>	2.3	<b>2.397.646</b>	<b>2.502.122</b>
<b>Economic result of the year</b>	2.3	(104.476)	(239.300)
<b>Result carried forward previous year</b>	2.3	2.502.122	2.741.422
<b>IV. NON CURRENT LIABILITIES</b>		-	<b>287.000</b>
<b>Other long term liabilities</b>		-	-
<b>Provision for risk and charges</b>		-	287.000
<b>IV. CURRENT LIABILITIES</b>		<b>2.450.340</b>	<b>2.303.824</b>
<b>Short-term provisions</b>	2.4.1	115.000	-
<b>Payables to consolidated entities</b>		1.193.746	1.387.609
Subsidy to be reimbursed	2.4.2	1.150.806	1.348.903
Interests to be reimbursed	2.4.3	14.959	25.801
Other amounts payable to consolidated entities	2.4.4	27.981	12.905
<b>Other amounts payable</b>		1.141.594	916.215
Suppliers and other ST liabilities	2.4.5	5.194	86.085
Invoices to be received & accruals	2.4.6	955.400	656.130
Accrual for untaken leave	2.4.7	181.000	174.000
<b>TOTAL LIABILITIES</b>		<b>4.847.986</b>	<b>5.092.946</b>

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**II. Economic Outturn Account 2013 & 2012**

		(EUR)	
	<b>Note</b>	<b>31.12.2013</b>	<b>31.12.2012</b>
<b>OPERATING REVENUE</b>		<b>15.308.357</b>	<b>15.434.026</b>
Subsidy 2013 from the European Commission	3.1	16.404.040	16.374.037
Subsidy to be reimbursed	3.2	(1.150.806)	(1.348.903)
Other revenue	3.3	55.123	408.892
<b>OPERATING EXPENSES</b>			
<b>Administrative expenses:</b>		<b>15.412.833</b>	<b>15.673.326</b>
Staff expenditure	3.4	9.591.765	9.747.345
Expenses with consolidated entities	3.5	1.907.000	1.485.139
Experts and related expenses	3.6	1.396.758	1.284.147
Other administrative expenses	3.7	2.300.234	2.961.166
Depreciation of fixed assets	2.1	216.534	193.666
Loss resulting from asset disposal		-	-
Exchange differences for the year (+ = loss; - = profit)		542	1.863
<b>SURPLUS FROM OPERATING ACTIVITIES</b>		<b>(104.476)</b>	<b>(239.300)</b>
<b>NON OPERATING ACTIVITIES</b>		-	-
<b>SURPLUS FROM ORDINARY ACTIVITIES</b>		<b>(104.476)</b>	<b>(239.300)</b>
<b>ECONOMIC RESULT FOR THE YEAR</b>		<b>(104.476)</b>	<b>(239.300)</b>

**III. Statement of Changes in capital 2013 & 2012**

Capital	Reserves		Accumulated Surplus/ Deficit	Economic result of the year	Capital (Total)
	Fair value reserves	Other reserves			
Balance on 31/12/2012	-	-	2.502.122	-	2.502.122
Economic result of the year 2013	-	-	-	(104.476)	(104.476)
Balance on 31/12/2013	-	-		(104.476)	<b>2.397.646</b>

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**IV. Cash Flow Statement 2013 & 2012**

	(EUR)	
	31.12.2013	31.12.2012
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus/(deficit) from operating activities	(104.476)	(239.300)
<u>Adjustments</u>		
Depreciation	216.534	193.666
Decrease/(increase) in receivables from consolidated entities	(113.560)	-
Decrease/(increase) in other receivables	18.277	1.364.913
Increase/(decrease) in other long term liabilities	-	-
Increase/(decrease) in provisions for risks and charges	(172.000)	211.000
Increase/(decrease) in payables to consolidated entities	(193.864)	591.214
Increase/(decrease) in other accounts payable	225.379	(1.406.354)
<b>Net cash flow from operating activities</b>	<b>(123.710)</b>	<b>715.139</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of tangible and intangible fixed assets	(59.227)	(341.082)
Loss resulting from asset disposal	-	-
<b>Net cash flow from investing activities</b>	<b>(59.227)</b>	<b>(341.082)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Variation in financial liabilities	-	-
Distributions paid to Member States	-	-
<b>Net cash flow from financing activities</b>	<b>-</b>	<b>-</b>
Net increase/(decrease) in cash and cash equivalents	(182.937)	374.057
Cash and cash equivalents at beginning of period	2.503.478	2.129.421
<b>Cash and cash equivalents at end of period</b>	<b>2.320.541</b>	<b>2.503.478</b>



## **V. Notes to the Financial Statements**

### **1. Accounting policies**

#### **1.1 Legal provisions and the financial regulation**

The accounts are kept in accordance with Commission Regulation (EC) N° 1653/2004 of 21 September 2004<sup>8</sup> on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) N° 58/2003. Art 2 of the standard financial regulation defines in which cases the executive agencies shall also apply the Financial Regulation applicable to the general budget of the European Communities (Regulation (EU, Euratom) N° 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union<sup>9</sup> together with its rules of application (Commission Delegated Regulation (EU), Euratom) N° 1268/2012 of 29 October 2012).

The accounts have also been drawn up in accordance with the accounting rules adopted by the Accounting Officer of the Commission. Article 152 of the general financial regulation states in fact that the Accounting Officer of the Commission adopts the accounting rules and methods to be applied by all institutions and bodies. These rules were adopted on 28 December 2004 and last updated on 2 February 2013. They are accrual based accounting policies derived from International Public Sector Accounting Standards (IPSAS) or by default, International Financial Reporting Standards (IFRS).

#### **1.2 Accounting principles**

Financial statements provide information about the financial position, performance and cash flow of an entity that is useful to a wide range of users. For a public sector entity such as the Agency, the objectives are more specifically to provide information useful for decision-making, and to demonstrate the accountability of the entity for the resources entrusted to it.

The accounts of the Agency comprise the general accounts and budget accounts. These are kept in euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle. The general accounts allow for the preparation of the financial statements which consist in an Economic Outturn Account, showing all charges and income for the financial year, and a Balance Sheet designed to establish the financial position of the Agency at 31 December.

Article 53 of the standard financial regulation for executive agencies (Commission Regulation (EC) N° 1653/2004 amended by Commission Regulation (EC) N° 651/2008) sets out the accounting principles to be applied in drawing up the financial statements:

- going concern basis
- prudence
- consistent accounting methods
- comparability of information
- materiality
- no netting
- reality over appearance
- accrual-based accounting

---

<sup>8</sup> Amended by Commission Regulation (EC) No 651/2008 of 9<sup>th</sup> July 2008

<sup>9</sup> Repealing Council Regulation (EC, Euratom) No 1605/2002

### **1.3 Fixed assets**

Tangible and intangible fixed assets are shown at historical cost converted into euro at the rate applying when they were purchased. The book value of fixed assets is equal to its acquisition price or production cost, adjusted with revaluations, depreciation and any recognised impairment losses.

Subsequent costs are recognised as separate assets only when it is probable that future economic benefits associated with the item will follow the Agency and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Depreciation is charged so as to write off the cost or valuation of the assets over the estimated useful lives using the straight-line method on the following basis:

Intangible fixed assets:	4 years
Tangible fixed assets:	
• Plant, machinery and equipment	4 – 8 years
• Fixtures and fittings	4 – 15 years
• Computer hardware	4 years

### **1.4 Use of estimates**

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are no limit to, provisions for future charges, financial risk on accounts receivables, accrued income and charges, contingent assets and liabilities and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

### **1.5 Consolidation**

According to Article 57 of Commission Regulation EC N° 1653/2004 amended by Commission Regulation (EC) N° 651/2008, the Agency's accounts are consolidated with the Commission's annual accounts.

## **2. Notes to the Balance Sheet**

### **2.1 Non current assets**

#### 2.1.1 Intangible fixed assets

Intangible fixed assets are identifiable non-monetary assets without physical substance. To be entered in the financial inventory on the assets side of the balance sheet, they must be controlled by the Agency and generate future economic benefits for the Agency. Moreover they should have a purchase price above EUR 420<sup>10</sup>.

In 2013, the Agency did not add any intangible assets to its financial inventory. All intangible assets are depreciated monthly over a period of four years.

---

<sup>10</sup> This threshold is the same as the one used by the European Commission.

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

The table with the variation of the intangible fixed assets is presented below:

**INTANGIBLE FIXED ASSETS**

	<b>(EUR)</b>
<b>A. Acquisition value</b>	
Gross book value at 31/12/2012	100.608
<u>Variations of the year</u>	
Additions	-
Disposals	(33.479)
<u>Total gross book value at 31/12/2013</u>	<b>67.129</b>
<b>B. Depreciation and value reduction</b>	
Accumulated depreciation at 31/12/2012	100.608
<u>Variations of the year</u>	
Depreciations	-
Disposals	(33.479)
<u>Total accumulated depreciation at 31/12/2013</u>	<b>67.129</b>
<b>NET BOOK VALUE (A-B)</b>	<b>-</b>

2.1.2 Tangible fixed assets – EUR 3.319.850

Tangible fixed assets are identifiable non-monetary assets with physical substance. In 2013 the fitting-out works for the canteen were added to the Agency's fixed assets under heading "other fixtures and fittings", the amount is depreciated over the remaining period of the usufruct contract for the building.

As a general rule, the Agency books as fixed tangible assets only items with a purchase price above EUR 420<sup>11</sup>. Items with a lower value, such as digital cameras, monitors, furniture, etc., are treated as expenses of the year but are however registered in the physical inventory. The Agency uses the same IT system (ABAC assets) as used in most of the Commission's DGs to manage its physical inventory.

The table with the variation of the tangible fixed assets is presented below:

**TANGIBLE FIXED ASSETS**

	<b>(EUR)</b>				
	<b>Assets under construction</b>	<b>Plant &amp; Equipment</b>	<b>Computer Hardware</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
<b>A. Acquisition value</b>					
Gross book value at 31/12/2012	317.938	7.327	195.258	2.502.898	3.023.421
<u>Variations of the year</u>					
Additions	-	-	3.950	55.277	59.227
Disposals	-	(1.906)	(81.897)	(600)	(84.403)
Transfers	(317.938)	-	-	317.938	-
<u>Total gross book value at 31/12/2013</u>	<b>-</b>	<b>5.421</b>	<b>117.311</b>	<b>2.875.513</b>	<b>2.998.245</b>
<b>B. Depreciations and value reduction</b>					
Accumulated depreciation at 31/12/2012	-	5.814	169.147	371.304	546.265
<u>Variations of the year</u>					
Depreciations	-	605	10.206	205.722	216.533
Disposals	-	(1.906)	(81.897)	(600)	(84.403)
<u>Total accumulated depreciation at 31/12/2013</u>	<b>-</b>	<b>4.513</b>	<b>97.456</b>	<b>576.426</b>	<b>678.395</b>
<b>NET BOOK VALUE (A-B)</b>	<b>-</b>	<b>908</b>	<b>19.855</b>	<b>2.299.087</b>	<b>2.319.850</b>

## **2.2 Current assets**

### 2.2.1 Receivable from consolidated entities – EUR 113.560

This receivable relates to pension modification paid out to agency's staff in December 2013 and due from the European Commission at 31 December 2013.

### 2.2.2 Interest to be received – EUR 2.649

The amount booked under this heading represents the interest earned on the Agency's bank account relating to the last quarter of 2013 and not yet received on 31 December 2013. The counterparty of this amount receivable is included in the total interest debt 2013 towards the Commission (cf. 2.4.3).

### 2.2.3 Other receivables – EUR 48.815

This balance relates to the monthly salary regularizations concerning staff and other receivables linked to staff payroll.

### 2.2.4 Deferrals – EUR 42.571

Under this heading we find the anticipated charges for 2013 (licences, maintenance, subscriptions and supplies not yet received) for which the invoices were received before 31 December 2013.

### 2.2.5 Cash and equivalents – EUR 2.320.541

This amount corresponds to the cash balance held by the Agency on 31 December 2013 on its bank account in EUR at ING bank. The Agency does not hold any petty cash.

## **2.3 Capital**

The "Economic result of the year" amounts to a negative amount of EUR 104.476. The net equity, which takes into account the economic result of previous years, amounts to a positive value of EUR 2.397.646. These results are mainly composed of the adjustments between the budgetary accounting and the accrual based accounting (cf. paragraphs below for a full reconciliation between budgetary accounts and accrual based accounts).

The items, detailed in the table below, mainly consist of:

- the difference between budgetary carry-forwards (EUR 1.291.519) and general accounting accruals and provisions for 2013 (EUR 1.251.400) and deferrals for 2013 (EUR 42.571);
- payments on commitments carried forward from 2012 (EUR 909.845 – NB commitments carried forward from 2012 to 2013 were covered by the subsidy 2012);
- reimbursement of the unspent commitments carried over from 2012 to 2013 (EUR 215.603);
- other differences between general and budgetary accounting such as capital expenditure, depreciations, reversal of accruals 2012, open invoices, etc.

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**Items that make up the Economic result of the year**

<b>Item</b>	<b>(EUR) 2013</b>
A - Carry forward to following year	1.291.519
B - Payments on carry forward appropriations	(909.845)
C - Unspent carry forward to be reimbursed	(215.603)
D - Accruals and deferrals current	(923.829)
E - Reverse accruals and deferrals previous year	557.698
F - Provisions	(115.000)
G - Reversal of provisions	287.000
G - Open invoices on 31 December 2013	(5.194)
H - Capital expenditure paid in current year	59.227
I - Depreciations and loss resulting from asset disposal	(216.534)
J - Invoices booked in previous year	86.085
N - Other reconciling items	-
<b>Economic result of the year</b>	<b>(104.476)</b>

The Agency's net equity (capital) on 31 December 2013 is the sum of the economic results from 2006 till 2013 and is equal 2.397 KEUR.

## **2.4 Liabilities**

The amounts booked under this heading are briefly explained below:

### 2.4.1 Provision for risks and charges – EUR 115.000

This amount covers the salary adjustment for July 2011 to December 2013 (0%) and adjustment for July 2012 to December 2013 (0.8%) that was not paid to staff in 2011, 2012 and 2013. The final decision was taken by the Council in April 2014 and the outstanding remuneration was paid to staff in May 2014.

### 2.4.2 Subsidy to be reimbursed to the European Commission – EUR 1.150.806

This amount corresponds to the difference between the total subsidy received in 2013 by the Agency and the payments done in 2013 plus the commitments carried over to 2013. This amount will be reimbursed to the Commission in 2014.

For a detailed calculation refer to section VI –Budgetary Outturn Account.

### 2.4.3 Interest to be reimbursed to the European Commission – EUR 14.959

This amount corresponds to the interest earned in 2013 on the Agency's bank account; it will be reimbursed to the Commission in 2014 in accordance with the provisions set out in the Agency's Act of Delegation.

### 2.4.4 Other amounts payable to consolidated entities – EUR 27.981

This amount consists of social contributions and open invoices payable on the 31 December 2013 to the European Commission.

### 2.4.5 Suppliers and other short term – EUR 5.194

Under this heading we find the short-term amount payable other non-intercompany open invoices in the Agency's accounts on 31 December 2013.

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**2.4.6 Invoices to be received and accruals – EUR 955.400**

This amount represents the goods and services received in 2013 but not yet booked as a supplier's payable on 31 December 2013. Two types of amounts are grouped under this heading:

A) Invoices to be received: these correspond to exact amounts that are known at the time of drawing up the financial statements. These are either based on an invoice received after closure or on a purchase order.

B) Accruals: amounts corresponding to services or goods received during the reporting period but for which the exact amount is not yet known when finalising the accounts. In these cases an estimation needs to be made, for example, for missions still to be invoiced, for SLAs based on a flat rate, expenses estimated as percentage of completion, etc.

The individual invoices to be received and accruals are detailed below:

<b>Description</b>	<b>(EUR)</b>	
	<b>2013</b>	<b>2012</b>
Experts evaluations 2013	325.000	230.400
Rent and rental charges 2013 still to be invoiced	264.500	189.100
External audits performed in 2013	179.300	72.300
Trainings still to be invoiced	95.200	82.000
IT software and maintenance	35.200	36.500
Missions 2013	6.600	12.000
PMO	8.800	12.000
Medical visits	5.900	5.200
Office supplies and furniture	3.300	4.350
Interim	15.400	3.200
Recruitment	1.100	3.200
Communication, publication and info kit	7.800	3.000
Other	7.300	2.880
<b>Total</b>	<b>955.400</b>	<b>656.130</b>

**2.4.7 Accrual for untaken leave – EUR 181.000**

This amount represents the estimated provision for holidays not taken. In 2013 the amount increased by 7 KEUR in comparison to 2012. In conformity with IAS 19, an entity shall recognize the cost of holidays carried over to the following years during the year the services were rendered by the staff member. This cost of holidays was calculated multiplying the staff member's gross daily salary for January 2013 times the number of days of untaken leave in 2013.

**2.4.8 Contingent liabilities/assets and contingent assets**

There are no contingent liabilities to disclose for the year ended 31 December 2013.

**2.4.9 Commitments for future funding**

Commitments for future funding are off balance sheet obligations which arise from obligations contracted by the Agency in 2013 concerning goods or services to be rendered after the closure date (31 December 2013). The main commitment for future funding results from the usufruct contract for the new building signed by the Agency in 2010. According to this contract, the Agency will pay in total amount of 16.149 KEUR over the 15 years of the usufruct contract (remaining payments: 1.113,7 KEUR each year from 2014 to 2024 and a last rent of 974 KEUR in 2025). Other commitments for future funding are estimated at 341 KEUR and correspond to the difference between the provisional commitments carried over to 2013 and the accruals booked in 2013 plus the suppliers' invoices received and not yet paid at 31 December 2013.

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

2.4.10 Post balance sheet events

No significant post balance sheet event occurred between 31 December 2013 and the final closing of the accounting year.

2.4.11 Related party disclosure

Key management personnel hold positions of responsibility within the Agency. They are responsible for the strategic direction and operational management of the entity and are entrusted with significant authority to execute their mandate.

Highest grade description	Grade	Number of persons of this grade
Director	AD14	1

**3. Notes to the Economic Outturn Account**

3.1 Subsidy 2013 received from the European Commission – EUR 16.404.040

The amount under this heading represents the gross subsidy received for 2013 to cover the administrative autonomy of the Agency in 2013. Below the split per parent DG and per program:

					<b>(EUR)</b>
DG/program	EIP-ENTR	EIP-ENV*	IEE-ENER	Marco Polo-MOVE	<b>Total</b>
DG ENER			6.725.176		<b>6.725.176</b>
DG ENTR	6.120.037	1.960.287			<b>8.080.324</b>
DG MOVE				1.598.540	<b>1.598.540</b>
<b>TOTALS</b>	<b>6.120.037</b>	<b>1.960.287</b>	<b>6.725.176</b>	<b>1.598.540</b>	<b>16.404.040</b>

\*DG ENTR paid this subsidy to the Agency on behalf of DG ENV

3.2 Subsidy to be reimbursed – EUR 1.150.806

See section VI for a detailed calculation.

3.3 Other revenue – EUR 55.123

The amount consists of the reimbursements of overpaid charges relating to year 2012.

3.4 Staff expenditure – EUR 9.591.765

Staff expenditure includes:

- 9.757 KEUR - total gross salaries (including allowances, social contributions, taxes, and pension contributions and excluding expenses with consolidated entities);
- 7 KEUR - increase in accrual for holidays not taken (cf. section V, paragraph 2.4.7);
- (172 KEUR) – decrease in remaining salary indexation for 2011 and 2012 still due to staff as of 31 December 2013 (cf. section V, paragraph 2.4.1).

3.5 Expenses with consolidated entities – EUR 1.907.000

This heading regroups different types of expenses with consolidated entities mainly for rent paid to OIB and for other service level agreements (SLAs) with DGs such as DG BUDG, DIGIT, PMO, OIB and ADMIN.

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**3.6 Experts and related expenses – EUR 1.396.758**

This amount consists of the remuneration (fees and expenses) of the experts for their assistance in project evaluation exercises. In 2013 the Agency organised three evaluation exercises: one for the IEE programme (call 2013), one for EIP Eco-innovation projects (call 2013) and one for Marco Polo (call 2013).

**3.7 Other administrative expenses – EUR 2.300.234**

The main categories of expenses reported under this heading are external audits, missions, interim labour, training, communication and publication and office supplies.

**4. Reconciliation between budgetary accounts and accrual based accounts**

The reconciliation between expenditure disclosed in the "Economic Outturn Account 2013" (see table "Economic Outturn Account 2013 & 2012" in section II) and payments made under budgetary accounting involves the following reconciliation items (see the tables "Budgetary Execution 2013" and "Payments on commitments carried forward 2012/2013" in section VII.1):

	<b>(EUR)</b>
<b>Economic result (A)</b>	<b>(104.476)</b>
<b>Budgetary result (B)</b>	<b>1.150.806</b>
<b>DIFFERENCE (A – B)</b>	<b>(1.255.282)</b>
<u>Adjustments for accrual items (items not in the budgetary result but included in the economic result)</u>	
Adjustment for accruals - reversal 2012	(830.130)
Adjustment for accruals 2013	1.136.400
Open invoices on 31 December 2013	5.194
Depreciation of intangible and tangible assets	216.534
Provision for liability towards staff on 31 December 2013	(172.000)
Payments on carry forward appropriations	909.845
Other (open invoices on 31 December 2012, adjustment for deferrals 2013 and reversal 2012)	(26.224)
<u>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</u>	
Assets acquisitions (less unpaid amounts)	(59.227)
New pre-financing received in the year 2013 and remaining open as at 31 December 2013	1.150.806
Payment appropriations carried over to 2014	(1.291.519)
Cancellation of unused carried over payment appropriations from previous year	215.603
<b>TOTAL reconciling items</b>	<b>1.255.282</b>
<b>Difference</b>	<b>-</b>



**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**REPORTS ON BUDGET IMPLEMENTATION 2013**

**VI. BUDGET OUTTURN ACCOUNT**

The budgetary outturn account table details the calculation of the amount of the unused subsidy 2013 to be reimbursed to the European Commission.

	<b>(EUR)</b>	
	<b>2013</b>	<b>2012</b>
<b>REVENUE</b>		
Subsidy received from the European Commission	16.404.040	16.374.037
Other revenue	55.123	408.892
<b>TOTAL REVENUE (a)</b>	<b>16.459.163</b>	<b>16.782.929</b>
<b>EXPENDITURE</b>		
<b>Title I: Staff</b>		
Payments	10.665.929	10.153.269
Appropriations carried over	190.222	151.028
<b>Title II: Administrative Expenses</b>		
Payments	2.443.656	3.131.436
Appropriations carried over	494.245	403.414
<b>Title III: Technical costs and administrative support</b>		
Payments	1.122.314	1.331.493
Appropriations carried over	607.052	571.006
<b>TOTAL EXPENDITURE (b)</b>	<b>15.523.418</b>	<b>15.741.646</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>935.745</b>	<b>1.041.283</b>
Cancellation of unused payment appropriations carried over from previous year	215.603	309.483
Exchange differences for the year profit/(loss)	(542)	(1.863)
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR TO BE REIMBURSED TO THE COMMISSION</b>	<b>1.150.806</b>	<b>1.348.903</b>

**VII. SUPPLEMENTARY INFORMATION ON THE BUDGET OUTTURN ACCOUNT**

**1. Detail per budget title**

The two tables on the following pages depict the details of the Agency's budget and its implementation in 2013. Details are given on receipts, commitments, payments and carry forward per budget title and chapter.

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**1.1 Budgetary Execution 2013**

Revenue

	Budget 2013	Receipts at 31/12/2013	(EUR)
Commission Subsidy	16.404.040	16.404.040	
Other revenue	0	55.123	
<b>Total revenue</b>	<b>16.404.040</b>	<b>16.459.163</b>	

Expenses

	Original Budget 2013	Budget transfers 2013	Budget 2013 Current	Commitments – Implementation at 31/12/2013	Payments – Implementation at 31/12/2013	Commitments carried forward 2013- >2014	(EUR)
<b>Title 1</b>	<b>11.351.040</b>	<b>(130.000)</b>	<b>11.221.040</b>	<b>10.856.150</b>	<b>10.665.929</b>	<b>190.221</b>	
Chapter 11	10.380.000	(240.000)	10.140.000	9.956.277	9.956.277	-	
Chapter 12	174.000	-	174.000	135.577	116.077	19.500	
Chapter 13	250.000	-	250.000	200.000	174.020	25.980	
Chapter 14	300.040	-	300.040	244.796	133.963	110.833	
Chapter 16	242.000	110.000	352.000	317.000	285.542	31.458	
Chapter 17	5.000	-	5.000	2.500	50	2.450	
<b>Title 2</b>	<b>3.375.800</b>	<b>(85.000)</b>	<b>3.290.800</b>	<b>2.937.901</b>	<b>2.343.656</b>	<b>494.245</b>	
Chapter 20	2.289.400	(60.000)	2.229.400	1.990.000	1.695.520	294.480	
Chapter 21	940.000	(25.000)	915.000	856.107	589.695	166.412	
Chapter 22	21.500	-	21.500	894	894	-	
Chapter 23	99.900	-	99.900	65.900	45.193	20.707	
Chapter 24	25.000	-	25.000	25.000	12.354	12.646	
<b>Title 3</b>	<b>1.677.200</b>	<b>215.000</b>	<b>1.892.200</b>	<b>1.729.367</b>	<b>1.122.315</b>	<b>607.052</b>	
Chapter 31	1.300.000	215.000	1.515.000	1.437.286	1.108.187	329.099	
Chapter 32	70.000	-	70.000	42.133	14.128	28.005	
Chapter 33	307.200	-	307.200	249.948	0	249.948	
<b>TOTAL</b>	<b>16.404.040</b>	<b>-</b>	<b>16.404.040</b>	<b>15.523.418</b>	<b>14.231.900</b>	<b>1.291.518</b>	

**Executive Agency for Small and Medium-sized Enterprises (EASME)**  
**former Executive Agency for Competitiveness and Innovation (EACI)**  
**Final Accounts 2013 with reports on budget implementation**

**1.2 Payments on commitments carried forward 2012 -> 2013**

		Commitments carried forward 2012->2013	Payments on commitments carried forward 2012->2013
<b>Title 1</b>	<b>Staff expenditure</b>	<b>151.028</b>	<b>99.500</b>
Chapter 11	Salaries	-	-
Chapter 12	Miscellaneous expenditure on staff recruitment and transfers	25.738	13.140
Chapter 13	Mission expenses	30.297	13.137
Chapter 14	Sociomedical, infrastructure, training	94.993	73.223
Chapter 16	External services	-	-
Chapter 17	Reception and events	-	-
<b>Title 2</b>	<b>Operating expenses</b>	<b>403.414</b>	<b>345.587</b>
Chapter 20	Offices	227.566	188.645
Chapter 21	Purchase of computer equipment	100.788	93.812
Chapter 22	Movable property and associated costs	56.701	56.058
Chapter 23	Current administrative expenditure	13.697	7.072
Chapter 24	Telecommunications and postage	4.662	-
<b>Title 3</b>	<b>Technical and administrative support costs</b>	<b>571.006</b>	<b>464.758</b>
Chapter 31	Experts meetings	233.771	189.178
Chapter 32	Information and publications	5.016	1.268
Chapter 33	Other technical and administrative support costs	332.219	274.312
<b>TOTAL</b>	<b>Title 1, Title 2, Title 3</b>	<b>1.125.448</b>	<b>909.845</b>

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

---

The tables above depict the details of the Agency's budget implementation in 2013.

A first 2013 operating budget (hereafter referred to as administrative budget) for the Agency was adopted by the Steering Committee in December 2012 for an amount of 16,404 MEUR. The Agency performed 3 budget transfers during the year. The Agency's administrative budget appropriations for 2013 were committed to 95% by the end of 2013.

The breakdown by type of expenditure shows that total staff expenditure accounts for about 70% of total commitments, i.e. 10.9 MEUR. Throughout year 2013, the salaries were calculated by PMO with which the Agency has a Service Level Agreement (SLA) since 2005.

The operating expenditure of the Agency (2.9 MEUR) comprises mainly purchases of IT equipment and IT services of about 29% and office rent of 68 %.

Technical and administrative support amounted to 1.7 MEUR of which 83% are allocated to external experts assisting in the evaluation of proposals pertaining to the EU programmes the Agency implements. The rest consists mainly of interim staff as well as external audits carried out on Agency's grant beneficiaries.

In 2013, the difference between commitments and payments amounts to 1.2 MEUR (last column of table VII 1.1 above). This amount was carried forward to 2014 as it corresponds to legal commitments contracted in 2013 but not yet paid on 31 December 2013 (mainly office related expenses, experts' payments and external audits).

The carry forward 2012-2013 (see table VII 1.2 above) was of about 1.1 MEUR. The difference between commitments carried forward from 2012 to 2013 and payments on those commitments amounts to 2.2 MEUR and will be reimbursed to the Commission in 2013 (cf. "Budget outturn account" table in paragraph VI above).

## 2. Recovery orders

In 2013, the Agency issued the following 9 budgetary recovery orders:

<b>Amount (EUR)</b>	<b>Reason</b>	<b>status on 31/12/2013</b>
2.666.507	Instalment subsidy 2013	paid 2013
2.219.308	Instalment subsidy 2013	paid 2013
527.518	Instalment subsidy 2013	paid 2013
2.666.507	Instalment subsidy 2013	paid 2013
2.219.308	Instalment subsidy 2013	paid 2013
527.518	Instalment subsidy 2013	paid 2013
2.747.310	Instalment subsidy 2013	paid 2013
2.286.560	Instalment subsidy 2013	paid 2013
543.504	Instalment subsidy 2013	paid 2013
<b>16.404.040</b>		

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**3. Human resources on 31 December 2013**

<b>Human resources on 31 December 2013</b>	<b>2013 PLAN</b>	<b>2013 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>In(de)crease 2012 to 2013</b>
<b>Number of staff</b>				
Temporary Agents	37	35	37	(5%)
Contract Agents	126	126	119	6%
<b>Total</b>	<b>163</b>	<b>161</b>	<b>156</b>	<b>3%</b>

At the end of 2013, the Agency numbered 161 staff members. 13 staff members left and 18 newcomers joined the Agency in the course of 2013. In addition, 2 staff members moved to another position internally.

In terms of the target for 2013, the Agency work programme included an establishment plan of 163 posts, as set out in the financial statement attached to the Commission Decision establishing the Agency. By the end of the year, the plan was achieved by 99% (161 staff).

Staff turnover is monitored and considered not excessive. In 2013 it amounted to 8% (in 2012 11.7%). A significant number (69%) of them left the Agency to join the Commission as officials or to take up a post in another EU-institution.

The following table provides a snapshot of the actual staff in place at the end of 2013. Jobs are categorised into the function categories used by DG HR in its screening reports.

	<b>Admin. support/ coordination</b>	<b>Fin. Control/ Accounting</b>	<b>Operational</b>	<b>TOTAL</b>
<b>Director and directly attached staff</b>	3	2	1	<b>6</b>
<b>Horizontal support and communication</b>	18	7	4	<b>39</b>
<b>CIP IEE</b>	-	13	33	<b>46</b>
<b>CIP EIP - Network and IPR</b>	-	8	44	<b>52</b>
<b>CIP EIP - Eco-innovation</b>	-	5	12	<b>17</b>
<b>Marco Polo</b>	-	3	8	<b>11</b>
<b>TOTAL</b>	<b>21</b>	<b>38</b>	<b>102</b>	<b>161</b>
	<b>13%</b>	<b>23.6%</b>	<b>63.3%</b>	<b>100%</b>

*Table 9: actual number of staff per activity and per category.*

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

**4. Overview of procurement procedures on 31 December 2013**

Description of the procurement procedure	Name of supplier	spend 2013	spend 2012
Open procedure for the new building	IMMOBILIERE DU ROYAL ROGIER SCS*IRR	1.197.966	1.414.656
Specific contracts based on Framework contract for providing financial audit services (SMART 2010/0103)	PKF LITTLEJOHN LLP*	241.196	73.375
Framework contract providing travel agency services	AMERICAN EXPRESS CORPORATE TRAVEL NV*	91.995	122.194
Specific Contracts based on Framework contract for supply of IT Service Support (DI/6350)	GISIS2 SOCIETE MOMENTANEE*ATOS BELGIUM SA	89.810	115.363
No procedure (costs linked to the contract for the new building) - Based upon an SLA between Agency & OIB	CUSHMAN & WAKERFIELD HEALEY & BAKER VOF*	64.959	335.964
Framework contract for providing temporary staff workers	TEMPO-TEAM SA*	41.589	100.425
Orders based on Framework contract for supply of IT Hardware (DI/06720)	ECONOCOM PRODUCTS & SOLUTIONS BELUX SA*	26.703	35.459
Order forms based on Framework Contract providing for training services (ADMIN/D1/PR/2006/137 lot 7 + HR/R3/PR/2011/012 – Lot 5)	DEMOS SA*DEMOS TRAINING	25.578	18.587
Orders based on Framework contract for supply of IT Software (DI/07020)	HEWLETT PACKARD BELGIUM BVBA*	24.507	-
Orders based on Framework contract (OIB.5/PR/2005/053) for providing office supplies	LYRECO BELGIUM SA*	17.641	35.180
Orders based on Framework contract for supply of IT Hardware (DI/07030)	DIMENSION DATA BELGIUM SA*	17.227	-
Order forms based on Framework contracts for self-service copiers & fax devices (DI/05890)	RICOH BELGIUM NV*	11.227	17.351
Low-value contract < 15000€ - negotiated procedure 1 offer	LES FRERES DEBEKKER - TRAITEUR SA*	10.540	-
Low-value contract < 15000€ - negotiated procedure 1 offer	MALENE RIX*	10.099	4.560
Orders based on Framework contract for providing cafeteria services and beverages (01/98/ADMIN.D.1/2)	COMPASS GROUP BELGILUX SA*	9.821	10.699
Orders based on Framework contract for self-service copiers & fax devices (DI/05891)	GETSYS SOCIETE MOMENTANNEE*THV GETSSYS	9.077	-
Order forms based on Framework Contract providing for training services (DI/PR/2006/137/lot 6 + HR/R3/PR/2011/012/Lot 2)	EFE FORMATION SAS*	8.967	15.879
Low-value contract < 15000€ - negotiated procedure 1 offer	CREATIVE PERFORMANCE MASTERY INTERNATIONAL PTE LTD*CPMI	8.250	-
Orders based on Framework contract for supply of IT Software (DI/06820)	COMPAREX NEDERLAND BV*	7.278	10.034
Low-value contract < 15000€ - negotiated procedure 1 offer	J.A. MALAREWICZ CONSEIL SAS*	5.600	-
Specific contract based on Framework contract for insurance services(OIB.0002/PR/2008/070/173/C0/L1-00))	VAN BREDA INTERNATIONAL NV*	5.529	1.512
Low-value contract < 15000€ - negotiated procedure 1 offer	COMMUNICAID GROUP LIMITED*	4.715	3.649
Orders based on Framework contract for providing water (EACI/11/01)	CULLIGAN NV*	4.170	3.068
Orders based on Framework contract for supply of IT Hardware (DI/06650 + DI/06610)	SYSTEMAT LUXEMBOURG SA*	4.005	24.239

**Executive Agency for Small and Medium-sized Enterprises (EASME)  
former Executive Agency for Competitiveness and Innovation (EACI)  
Final Accounts 2013 with reports on budget implementation**

Low-value contract < 15000€ - negotiated procedure 1 offer	HOTEL BLOOM SA*	3.815	-
Low-value contract < 15000€ - negotiated procedure 1 offer	ROSINSKI & COMPANY SPRL *	3.400	1.750
Low-value contract < 15000€ - negotiated procedure 1 offer	CIPD ENTERPRISES LTD*	2.624	-
Low-value contract < 15000€ - negotiated procedure 1 offer	EUROBUSSING BRUSSELS SA*	2.062	2.286
Specific contract based upon Framework contract (OIB.0002/PR/2008/061/167/C1/L0)	INTERBENT MOVING COMPANY NV*IMC (Formerly TER BEEK NV*)	2.021	2.542
Low-value contract < 15000€ - negotiated procedure 1 offer	CREASET SA*	1.850	-
Specific contract based upon Framework contract (OIB.dr.2/pn/2011/100/477)	VZW OXFAM-SOLIDARITEIT*ASBL OXFAM SOLIDARITE	1.610	-
Low-value contract < 15000€ - negotiated procedure 1 offer	ASBL DOMAINE SOLVAY - CHATEAU DE LA HULPE*	1.500	-
Order forms based on Framework contracts for training (DG HR HR/R3/PR/2011/012)	CONSORTIUM EFE FORMATION SAS - CFPJSAS ET CHAMBRE DE COMMERCE ET D INDUSTRIE DE PARIS*ESCP-EUROPE	1.495	-
Low-value contract < 15000€ - negotiated procedure 1 offer	MMMMH SA*	1.375	-
Low-value contract < 15000€ - negotiated procedure 1 offer	OSCAR.DJ BVBA*	1.370	-
Low-value contract < 15000€ - negotiated procedure 1 offer	LEADING & COACHING ACADEMY SCRL*LCA	1.350	-
Low-value contract < 15000€ - negotiated procedure 1 offer	EUROPEAN COUNCIL FOR AN ENERGY EFFICIENT ECONOMY FORENING*ECEE	1.295	-
Specific contracts based on Framework contract for providing financial audit services (BUDG/06/PO/03 30-CE-0135779/00-80 + FWC Home & Justice 30-CE-0423504/00-66)	MOORE STEPHENS LLP*	-	357.095
Orders based on Framework contract for supply of office furniture (OIB10/PR/2007/014/054/L1-05)	PAPAPANAGIOTOTOU ABEEA DROMEAS ANONYMOS ETAIRIA*	-	36.004
Order forms based on Framework Contract providing for training services(ADMIN/PR/2006/137/lot 10)	TEA CEGOS SA*	-	33.321
Specific contracts based upon the Framework contract 2010-01/MOVE/ENER/SRD.6-Lot 1	ALL STARK'S PRODUCTION SPRL*	-	24.061
Framework contract for providing temporary staff workers	START PEOPLE NV*	-	19.113
Low value contract < 60000€ - negotiated procedure 3 offers	BERKENHOF SERVICES BVBA*	-	7.080
Order forms or specific contracts based on Framework contract for creation of information, graphic and marketing material - Low-value contract < 15000€ - negotiated procedure 1 offer	TIPIK COMMUNICATION AGENCY SA*	-	4.985
Low-value contract < 15000€ - negotiated procedure 1 offer	ALTISSIA INTERNATIONAL SA*	-	4.470
Low-value contract < 15000€ - negotiated procedure 1 offer	HUIS VAN DIJCK NV*	-	2.110
Low-value contract < 15000€ - negotiated procedure 1 offer	ECCO LA LUNA BVBA*	-	1.650
Low-value contract < 15000€ - negotiated procedure 1 offer	CHATEAU DE LA TOURNETTE BV*	-	1.254
Low-value contract < 15000€ - negotiated procedure 1 offer	IMMEDIA PREPRESS-PRINTING-HANDLING SPRL*	-	1.034
	Others	5.520	7.065