



EUROPEAN  
COMMISSION

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ANNEX 7

## **ANNEX**

**Annex - Legislative financial statement ‘Agencies’**

**to the**

**COMMISSION DECISION**

**on the Internal Rules on the implementation of the general budget of the  
European Union (European Commission section) for the attention of the  
Commission departments**

## ANNEX

### Annex - Legislative financial statement ‘Agencies’

to the

### COMMISSION DECISION

**on the Internal Rules on the implementation of the general budget of the European Union  
(European Commission section) for the attention of the Commission departments**

[to be used for any proposal or initiative submitted to the legislative authority concerning the bodies  
referred to in Article 208 of the Financial Regulation

(Article 31 of the Financial Regulation and Article 19 of the Rules of Application)]

#### **1. FRAMEWORK OF THE PROPOSAL/INITIATIVE**

- 1.1. Title of the proposal/initiative
- 1.2. Policy area(s) concerned in the ABM/ABB structure
- 1.3. Nature of the proposal/initiative
- 1.4. Objective(s)
- 1.5. Grounds for the proposal/initiative
- 1.6. Duration and financial impact
- 1.7. Management mode(s) planned

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- 2.1. Monitoring and reporting rules
- 2.2. Management and control system
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#### **3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE**

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- 3.3. Estimated impact on revenue

## LEGISLATIVE FINANCIAL STATEMENT

### **1. FRAMEWORK OF THE PROPOSAL/INITIATIVE**

#### **1.1. Title of the proposal/initiative**

[...]

[...]

#### **1.2. Policy area(s) concerned in the ABM/ABB structure<sup>1</sup>**

Policy area: [...]

Activity: [...]

#### **1.3. Nature of the proposal/initiative**

☐ The proposal/initiative relates to **a new action**

☐ The proposal/initiative relates to **a new action following a pilot project/preparatory action<sup>2</sup>**

☐ The proposal/initiative relates to **the extension of an existing action**

☐ The proposal/initiative relates to **an action redirected towards a new action**

#### **1.4. Objective(s)**

##### *1.4.1. The Commission's multiannual strategic objective(s) targeted by the proposal/initiative*

[...]

[...]

##### *1.4.2. Specific objective(s) and ABM/ABB activity(ies) concerned*

Specific objective No

[...]

ABM/ABB activity(ies) concerned

[...]

<sup>1</sup> ABM: activity-based management; ABB: activity-based budgeting.

<sup>2</sup> As referred to in Article 54(2)(a) or (b) of the Financial Regulation.

1.4.3. *Expected result(s) and impact*

*Specify the effects which the proposal/initiative should have on the beneficiaries/groups targeted.*

[...]

[...]

[...]

1.4.4. *Indicators of results and impact*

*Specify the indicators for monitoring implementation of the proposal/initiative.*

[...]

[...]

**1.5. Grounds for the proposal/initiative**

1.5.1. *Requirement(s) to be met in the short or long term*

[...]

[...]

1.5.2. *Added value of EU involvement*

[...]

[...]

1.5.3. *Lessons learned from similar experiences in the past*

[...]

[...]

1.5.4. *Compatibility and possible synergy with other appropriate instruments*

[...]

[...]

## 1.6. Duration and financial impact

- ☐ Proposal/initiative of **limited duration**
  - ☐ Proposal/initiative in effect from [DD/MM]YYYY to [DD/MM]YYYY
  - ☐ Financial impact from YYYY to YYYY
- ☐ Proposal/initiative of **unlimited duration**
  - Implementation with a start-up period from YYYY to YYYY,
  - followed by full-scale operation.

## 1.7. Management mode(s) planned<sup>3</sup>

- ☐ **Direct management** by the Commission through
  - ☐ executive agencies
- ☐ **Shared management** with the Member States
- ☐ **Indirect management** by entrusting budget implementation tasks to:
  - ☐ international organisations and their agencies (to be specified);
  - ☐ the EIB and the European Investment Fund;
  - ☐ bodies referred to in Articles 208 and 209;
  - ☐ public law bodies;
  - ☐ bodies governed by private law with a public service mission to the extent that they provide adequate financial guarantees;
  - ☐ bodies governed by the private law of a Member State that are entrusted with the implementation of a public-private partnership and that provide adequate financial guarantees;
  - ☐ persons entrusted with the implementation of specific actions in the CFSP pursuant to Title V of the TEU, and identified in the relevant basic act.

Comments

[...]

[...]

<sup>3</sup> Details of management modes and references to the Financial Regulation may be found on the BudgWeb site: [http://www.cc.cec/budg/man/budgmanag/budgmanag\\_en.html](http://www.cc.cec/budg/man/budgmanag/budgmanag_en.html)

## **2. MANAGEMENT MEASURES**

### **2.1. Monitoring and reporting rules**

*Specify frequency and conditions.*

[...]

[...]

### **2.2. Management and control system**

#### **2.2.1. Risk(s) identified**

[...]

[...]

#### **2.2.2. Control method(s) envisaged**

[...]

[...]

### **2.3. Measures to prevent fraud and irregularities**

*Specify existing or envisaged prevention and protection measures.*

[...]

[...]

### 3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

#### 3.1. Heading(s) of the multiannual financial framework and expenditure budget line(s) affected

- Existing budget lines

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number [Heading.....]	Diff./Non-diff. <sup>4</sup>	from EFTA countries <sup>5</sup>	from candidate countries <sup>6</sup>	from third countries	within the meaning of Article 21(2)(b) of the Financial Regulation
[...]	[XX.YY.YY.YY] [...]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO

- New budget lines requested

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number [Heading..... ...]	Diff./non-diff.	from EFTA countries	from candidate countries	from third countries	within the meaning of Article 21(2)(b) of the Financial Regulation
[...]	[XX.YY.YY.YY] [...]	[...]	YES/NO	YES/NO	YES/NO	YES/NO

<sup>4</sup> Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.

<sup>5</sup> EFTA: European Free Trade Association.

<sup>6</sup> Candidate countries and, where applicable, potential candidate countries from the Western Balkans.

3.2. Estimated impact on expenditure

3.2.1. Summary of estimated impact on expenditure

EUR million (to three decimal places)

Heading of multiannual financial framework	Number	[Heading.....]
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[Body]: <.....>			Year N <sup>7</sup>	Year N+1	Year N+2	Year N+3	Enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
Title 1:	Commitments	(1)								
	Payments	(2)								
Title 2:	Commitments	(1a)								
	Payments	(2a)								
Title 3:	Commitments	(3a)								
	Payments	(3b)								
TOTAL appropriations for [body] <.....>	Commitments	=1+1a +3a								
	Payments	=2+2a +3b								

<sup>7</sup> Year N is the year in which implementation of the proposal/initiative starts.



<b>Heading of multiannual financial framework</b>	<b>5</b>	‘Administrative expenditure’
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EUR million (to three decimal places)

		Year N	Year N+1	Year N+2	Year N+3	Enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
DG: <.....>									
• Human Resources									
• Other administrative expenditure									
<b>TOTAL DG &lt;.....&gt;</b>	Appropriations								

<b>TOTAL appropriations under HEADING 5 of the multiannual financial framework</b>	(Total commitments = Total payments)								
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EUR million (to three decimal places)

		Year N <sup>8</sup>	Year N+1	Year N+2	Year N+3	Enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
<b>TOTAL appropriations under HEADINGS 1 to 5 of the multiannual financial framework</b>	Commitments								
	Payments								

<sup>8</sup> Year N is the year in which implementation of the proposal/initiative starts.

### 3.2.2. Estimated impact on [body]'s appropriations

- ☐ The proposal/initiative does not require the use of operational appropriations
- ☐ The proposal/initiative requires the use of operational appropriations, as explained below:

Commitment appropriations in EUR million (to three decimal places)

Indicate objectives and outputs  ↓			Year N		Year N+1		Year N+2		Year N+3		Enter as many years as necessary to show the duration of the impact (see point 1.6)						TOTAL	
	OUTPUTS																	
	Type <sup>9</sup>	Average cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE No 1 <sup>10</sup> ...																		
- Output																		
- Output																		
- Output																		
Subtotal for specific objective No 1																		
SPECIFIC OBJECTIVE No 2 ...																		
- Output																		
Subtotal for specific objective No 2																		
TOTAL COST																		

<sup>9</sup> Outputs are products and services to be supplied (e.g.: number of student exchanges financed, number of km of roads built, etc.).  
<sup>10</sup> As described in point 1.4.2. 'Specific objective(s)...

### 3.2.3. Estimated impact on [body]'s human resources

#### 3.2.3.1. Summary

- ☐ The proposal/initiative does not require the use of appropriations of an administrative nature
- ☐ The proposal/initiative requires the use of appropriations of an administrative nature, as explained below:

EUR million (to three decimal places)

	Year N <sup>11</sup>	Year N+1	Year N+2	Year N+3	Enter as many years as necessary to show the duration of the impact (see point 1.6)	TOTAL
--	-------------------------	-------------	-------------	-------------	---	-------

Officials (AD Grades)								
Officials (AST grades)								
Contract staff								
Temporary staff								
Seconded National Experts								

<b>TOTAL</b>								
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Please indicate the planned recruitment date and adapt the amount accordingly (if recruitment occurs in July, only 50 % of the average cost is taken into account) and provide further explanations in an annex..

<sup>11</sup> Year N is the year in which implementation of the proposal/initiative starts.

### 3.2.3.2. Estimated requirements of human resources for the parent DG

- ☐ The proposal/initiative does not require the use of human resources.
- ☐ The proposal/initiative requires the use of human resources, as explained below:

*Estimate to be expressed in full amounts (or at most to one decimal place)*

	Year N	Year N+1	Year N+2	Year N+3	Enter as many years as necessary to show the duration of the impact (see point 1.6)		
<b>• Establishment plan posts (officials and temporary staff)</b>							
XX 01 01 01 (Headquarters and Commission's Representation Offices)							
XX 01 01 02 (Delegations)							
XX 01 05 01 (Indirect research)							
10 01 05 01 (Direct research)							
<b>• External staff (in Full Time Equivalent unit: FTE)<sup>12</sup></b>							
XX 01 02 01 (AC, END, INT from the 'global envelope')							
XX 01 02 02 (AC, AL, END, INT and JED in the Delegations)							
<b>XX 01 04 yy<sup>13</sup></b>	- at Headquarters <sup>14</sup>						
	- in Delegations						
<b>XX 01 05 02 (AC, END, INT – Indirect research)</b>							
<b>10 01 05 02 (AC, END, INT – Direct research)</b>							
Other budget lines (specify)							
<b>TOTAL</b>							

**XX** is the policy area or budget title concerned.

The human resources required will be met by staff from the DG who are already assigned to management of the action and/or have been redeployed within the DG, together if necessary

<sup>12</sup> AC = Contract Staff; AL = Local Staff; END = Seconded National Expert; INT = agency staff; JED = Junior Experts in Delegations.

<sup>13</sup> Sub-ceiling for external staff covered by operational appropriations (former 'BA' lines).

<sup>14</sup> Mainly for the Structural Funds, the European Agricultural Fund for Rural Development (EAFRD) and the European Fisheries Fund (EFF).

with any additional allocation which may be granted to the managing DG under the annual allocation procedure and in the light of budgetary constraints.

Description of tasks to be carried out:

Officials and temporary staff	
External staff	

Description of the calculation of cost for FTE units should be included in the Annex V, section 3.

### 3.2.4. *Compatibility with the current multiannual financial framework*

- ☐ The proposal/initiative is compatible the current multiannual financial framework.
- ☐ The proposal/initiative will entail reprogramming of the relevant heading in the multiannual financial framework.

Explain what reprogramming is required, specifying the budget lines concerned and the corresponding amounts.

[...]

- ☐ The proposal/initiative requires application of the flexibility instrument or revision of the multiannual financial framework<sup>15</sup>.

Explain what is required, specifying the headings and budget lines concerned and the corresponding amounts.

[...]

### 3.2.5. *Third-party contributions*

- The proposal/initiative does not provide for co-financing by third parties.
- The proposal/initiative provides for the co-financing estimated below:

EUR million (to three decimal places)

	Year N	Year N+1	Year N+2	Year N+3	Enter as many years as necessary to show the duration of the impact (see point 1.6)			Total
Specify the co-financing body								
TOTAL appropriations co-financed								

<sup>15</sup> See Articles 11 and 17 of Council Regulation (EU, Euratom) No 1311/2013 laying down the multiannual financial framework for the years 2014-2020.

### 3.3. Estimated impact on revenue

- ☐ The proposal/initiative has no financial impact on revenue.
- ☐ The proposal/initiative has the following financial impact:
  - ☐ on own resources
  - ☐ on miscellaneous revenue

EUR million (to three decimal places)

Budget revenue line:	Appropriations available for the current financial year	Impact of the proposal/initiative <sup>16</sup>						
		Year N	Year N+1	Year N+2	Year N+3	Enter as many years as necessary to show the duration of the impact (see point 1.6)		
Article .....								

For miscellaneous 'assigned' revenue, specify the budget expenditure line(s) affected.

[...]

Specify the method for calculating the impact on revenue.

[...]

<sup>16</sup>

As regards traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 25 % for collection costs.