EUROPEAN EXTERNAL ACTION SERVICE



2011

Annual Activity Report

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Part 1 - POLICY ACHIEVEMENTS

Introduction/Executive Summary

The High Representative is reponsible for the EU's Common Foreign and Security Policy (CFSP), including the Common Security and Defence Policy (CSDP). She also chairs the Foreign Affairs Council and in her capacity as Vice-President of the Commission coordinates other aspects of the Union's external action. The EEAS was established to support the High Representative in fulfilling her mandate, making full use of the potential of the Treaty of Lisbon to promote increased coherence of EU external action. The EEAS also assists the President of the European Council, the President of the Commission, and the Commission in the exercise of their respective functions in the area of external relations.

The political and economic context for the launch of the EEAS could hardly have been more challenging. The Arab Spring and the global economic crisis, together with tensions within the euro zone, have dominated the international agenda. At the same time, the global scene continues to change with the ever more tangible emergence of new partners. While the establishment process of the EEAS is in many respects still ongoing, its first year of life has seen positive achievements despite these challenges.

At the start of her mandate, the High Representative set **three priorities** for EU external relations over 2011-2012. First, the establishment of a functioning EEAS; second, fostering deeper relations with Europe's neighbours, with the aim of promoting democracy, stability and prosperity; and third, the building of strong strategic partnerships with existing and emerging global players. The events of 2011 have confirmed that these were the right priorities, defining the EU's role as a global and regional political actor. The EU's fundamental values of democracy, the respect for human rights and the consolidation of the Rule of Law, underpin their implementation.

With the Arab Spring radically changing the political landscape of the EU's southern neighbourhood, the EU acted decisively in support of change. The March 2011 joint communication on 'A Partnership for Democracy and Shared Prosperity with the Southern Mediterranean' and the May 2011 revised European Neighbourhood Strategy defined the strategic framework of the EU's response, focusing on the fostering of 'deep democracy' and bringing together the different tools at our disposal.

The High Representative, assisted by the EEAS, took a leading role in international coordination efforts as well, striving for convergence of views within the international community even on those issues (such as the Libyan crisis) which had proven to be more divisive.

During 2011, the EU played a key role in some of the most topical political issues. It stepped up its efforts to move forward on the Middle East Peace Process, by pushing for a more active role of the Quartet. It also led international efforts to find a lasting and comprehensive solution to the Iranian nuclear issue.

In pursuit of a more focused and effective EU policy towards its main strategic partners, EU-US close foreign policy cooperation has been markedly increased; strategic dialogue with China has been expanded; so has been political and security dialogue with India, and Brazil; the EU also actively contributed to facilitating Russia's WTO accession.

In the Western Balkans, the EU took a strong lead in fostering dialogue between Serbia and Kosovo and in breaking political deadlock in Bosnia and Herzegovina. East of its borders, the EU has continued to be engaged in ongoing efforts to solve protracted conflicts, successfully pushing for re-

launch of formal "5+2" negotiations on Transnistria. Foreign policy dialogue with Turkey has also been stepped up, especially on Syria.

Farther afield, the EU has remained committed to strengthening its partnership with Africa, and launched several initiatives to enhance the coherence and effectiveness of its multi-faceted engagement with the Sahel region, Sudan and South Sudan and, especially, the Horn of Africa – including through CSDP initiatives. In Afghanistan, the EU renewed its commitment to act as both security and development partner. With Pakistan, it negotiated and agreed a 5-year Engagement Plan. EU engagement with Burma/Myanmar also picked up markedly during the year, in response to the changes towards more democracy in the country.

Last but not least, the EU reaffirmed its support for an effective multilateral system with the United Nations at its centre; it enhanced its participation in the works of the UN; it intensified efforts aimed at turning non-proliferation policy into a cross-cutting priority; it renewed its commitment to the universal value of human rights, and presented a Joint Communication ('Human rights and democracy at the heart of EU external action – towards a more effective approach') setting out fresh ideas aimed at carrying forward EU activities in this field.

This part of the Annual Activity Report focuses on the two external policy priorities, supporting our neighbours (chapter I) and engaging with strategic partners (chapter II). In order to give a full overview of the EEAS' activities, the Report also deals with policy achievements in the wider world (chapter III), in the context of global threats and challenges (chapter IV) and in the framework of the Common Security and Defence Policy (chapter V). Annex I gives an overview of the main developments regarding the EU's missions and operations.

CHAPTER I: Fostering deeper relations with Europe's Neighbours

With fundamental changes taking place in the EU's neighbourhood, the High Representative and the EEAS worked throughout 2011 to respond to important developments on the ground and to put in place an up-dated policy framework to better respond to popular aspirations both South and East of the EU, making full use of the Treaty of Lisbon to promote increased coherence of EU external action.

The May 2011 revised European Neighbourhood Strategy, underpinned by Conclusions of the Foreign Affairs Council in June, put into place a concept of partnering with entire societies, using the broadest possible range of EU tools, and focusing on the fostering of "deep democracy". The Strategy reaffirmed the so-called "more-for-more" principle envisaging stronger support for those neighbours demonstrating political will to move forward faster in their transition processes. This principle was already identified in the March 2011 joint communication on A Partnership for Democracy and Shared Prosperity with the Southern Mediterranean, issued as a response to the changes which started with Tunisia and Egypt. Additional focus was given to civil society with the establishment of a Neighbourhood Civil Society facility and the beginning of work on the establishment of a European Endowment for Democracy (EED). While the impetus for democratic transition in some parts of the Southern Neighbourhood gave hope, there were continued challenges and concerns in the neighbourhood as a whole, including signs of regression in parts of the Eastern Neighbourhood, namely in Belarus and Ukraine.

1. Southern Neighbourhood

Arab Spring

Overview

The Arab Spring radically changed the political landscape of the EU's southern neighbourhood as demonstrations spread across the region echoing the people's call for dignity, democracy, and social justice. In light of these pivotal events, the EU enhanced its bilateral relations as well as its policy approach vis-à-vis the region. The EU engaged politically and financially with a wide range of government, opposition, parliamentary and civil society interlocutors. In close interaction with the Commission, the EEAS developed an EU comprehensive strategy to the Arab Spring in the March 2011 joint communication "A partnership for democracy and shared prosperity with the Southern Mediterranean". This communication stressed the need for the EU to support wholeheartedly the demand for political participation, dignity, freedom and employment opportunities, and set out an approach based on the respect of universal values and shared interests. In particular, the EU is offering its partners greater economic integration, improved mobility of people and enhanced financial support (the 3 Ms- money, markets, mobility). The main rationale being that the EU should be more forthcoming to the partners that develop sustainable democratic societies, as defined by specific benchmarks. This new approach would be applied to the additional funding made available under the European Neighbourhood Policy (ENP) review and further refined on the basis of the experience in determining the financial allocations under the 2014-20 financial framework.

The Arab Spring was a major foreign policy challenge for the EU. For the EU institutions, it meant bringing together the different tools at our disposal – precisely what the post of High Representative and the EEAS were created for. Joint crisis platforms have united the EEAS and Commission in coordinating the immediate response to the crisis in Libya, Tunisia but also Syria. The appointment

of an EU Special Representative (EUSR) for the Southern Mediterranean, Bernardino Leon was a further step towards enhancing the European Union's coordinated response to the Arab Spring.¹

EU's policy aims at helping its partners in their transition processes to address in particular two main challenges:

- First, to build "deep democracy", i.e. not only writing democratic constitutions and conducting free and fair elections, but creating and sustaining an independent judiciary, a thriving free press, a dynamic civil society and all other characteristics of a mature functioning democracy. Support to civil society was stepped up in Tunisia, Libya and Egypt. The Neighbourhood Civil Society Facility, to start operation in 2012, will intensify such support further.
- Second, to ensure inclusive and sustainable economic growth and development, without which democracy will not take root. A particular challenge is to ensure strong job creation. In this respect, Foreign Ministers welcomed the Commission's proposals for negotiating directives for Deep and Comprehensive Free Trade Areas with Egypt, Jordan, Morocco and Tunisia which will improve market access as soon as the necessary conditions are met. Furthermore, well-managed mobility of people is being promoted through the launch of Dialogues on Migration, Mobility and Security with Tunisia and Morocco. These should lead to the conclusion of mobility partnerships.

The High Representative, assisted by the EEAS, has taken a pro-active role in international coordination efforts, together with the UN, the League of Arab States (LAS), African Union (AU), Organisation of Islamic Cooperation (OIC) and other international actors like Turkey.

The EU also created a system of Task Forces to ensure optimal coordination among EU institutions, Member States, international financial institutions and the private sectors in assisting partner countries to carry forward their reform programs.

A pool of civilian and military experts in Security Sector Reform (SSR), established in November 2010, was used to conduct needs assessments in Libya, Tunisia and Egypt.

Country specific activities and regional cooperation

As the uprising in **Tunisia** rapidly turned to revolution, the EU imposed sanctions against 48 individuals closely associated with the regime of former President Ben Ali. In the months following the ousting of Ben Ali, the EU repeatedly expressed its support for the process of democratic transition, providing extensive support including through the deployment of an EU election observation mission for the October 2011 Constituent Assembly elections. The September 2011 meeting of the international Task Force in Tunis, co-chaired by the High Representative and the Tunisian Prime Minister, was meant to enhance the coherence of international support to countries in transition. It resulted in a pledge of an overall financial support to Tunisia of about €4 billion over the 2011-2013 period.

The transition to democracy in **Egypt** after the ousting of President Mubarak faced many challenges: protests were met with violent repression by the security forces and the state of emergency remained in place despite promises of the Supreme Military Council to lift it ahead of elections. Civilians continued to be tried in military courts and Egyptian authorities cracked down on civil society organisations receiving foreign funding. Although Egypt has suspended all formal dialogue with the EU since the beginning of the uprising (while informal structural dialogue continued), high level representations have nevertheless taken place to extend the EU's support to

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¹ Since his appointment in July 2011, EUSR Bernardino Leon has set out to fulfil three policy objectives: enhancing the Union's political dialogue with the Southern Mediterranean; contributing to the response of the Union to the developments in the region; enhancing the Union's effectiveness, presence and visibility in the region and in relevant international forums.

Egypt's democratic process and to urge the interim authorities to ensure a swift move to civilian rule, uphold the rule of law, respect fundamental freedoms and protect the democratic aspirations of the people. Egypt's first transparent elections, starting at the end of 2011 were considered as a concrete step in the right direction.

The situation in **Bahrain** was closely followed in 2011. Since the outset of demonstrations in Manama in February, the EU called on all parties to refrain from violence and engage in meaningful dialogue in several Council Conclusions adopted by the Foreign Affairs Council. A steady stream of public statements issued by the High Representative and diplomatic contacts with the Bahraini authorities further reflected the EU's concern. The High Representative also addressed the situation in Bahrain in several meetings with EU Foreign Ministers, Heads of State and Government. This pressure, applied by the EU and by many civil society organisations, yielded concrete results, including the annulment of trials by 'special court', and the establishment of the Bahrain Independent Commission of Inquiry in June 2011, which issued its final report on 23 November.

Since the protest movement in **Yemen** began in February 2011, the EU exerted constant pressure on all parties to cease violence and allow for a peaceful transfer of power, i.a. though several sets of Council Conclusions. The High Representative issued a number of statements condemning the violence, and was in constant contact with key members of the regime. The EU, notably through its Delegation and in cooperation with Heads of Mission in Sana'a, was closely involved in facilitating contacts between government, opposition and key regional actors to encourage the most orderly and peaceful political transition possible. On 23 November 2011, after months of political stalemate, the High Representative welcomed the signature of an agreement for political transition by President Saleh and key representatives of Yemen's ruling and opposition parties, under the auspices of the GCC.

During the Libyan crisis, the EU managed to establish a common position at an Extraordinary European Council held on 11 March, where the EU called for Gaddafi to step down. During the Libyan crisis the High Representative joined the UN and regional organisations (EU, LAS, African Union and the Organisation of Islamic Cooperation (OIC) in the Cairo Group and she actively participated in the Libya contact group. These efforts contributed to a convergence of views within the international community on how to respond to the Libyan crisis. As the conflict developed, the EU adopted a range of restrictive measures. These included those provided for in UN Security Council Resolutions 1970 and 1973 (arms embargo, visa ban, asset freeze on Gaddafi and his inner circle) together with autonomous additional restrictive measures such as embargo on equipment which might be used for internal repression and autonomous designations of persons and entities targeted by travel restrictions and assets freeze. At the same time the EU provided substantial humanitarian assistance (€155 million for the EU as a whole), while participating in international efforts to bring the violence to an end through meetings of the International Contact Group on Libya and by initiating discussions with the UN and regional organisations through the "Cairo Group". The EU also completed planning for a CSDP mission designed to provide support for humanitarian efforts in Libya (EUFOR Libya) including by establishing the Operational Headquarter in Rome; although this mission was actually not implemented, it contributed to the common EU stance. As opposition forces gradually established control over the country the EU opened offices in Benghazi and Tripoli (the latter becoming a Delegation on 12 November). The High Representative travelled several times to Libya. The EU continued to support the transition in Libya throughout the year while at the same time highlighting concerns regarding the challenges the new authorities face notably in the area of protection and respect for human rights (both through Conclusions of the Foreign Affairs Council and Statements by the High Representative). The offer to observe the elections was not taken up by the new authorities.

The events in Libya are having a significant impact on security across the region. **Algeria** in particular is vulnerable given the length of its border with Libya. In the course of the year, the EU supported Algeria's engagement in regional security particularly in the framework of the EU Strategy for the Sahel region. The EU has participated actively in the diplomatic coordination initiatives undertaken by Algeria. Algeria also gave indications of a renewed interest in adhering to the European Neighbourhood Policy.

Following the uprising in **Syria**, which began in March 2011, and the escalation of violence by the Syrian Government against its citizens, the Foreign Affairs Council of May 2011 took the decision to suspend bilateral cooperation programmes between the EU and the Syrian government and the pending Association Agreement. In the face of the escalating violence, in August the EU called for President Assad to step aside. It worked closely with partners from the international community to put pressure on the Syrian Government to stop all violence. On 16 October, the League of Arab States (LAS) decided on a plan for Syria with these key elements: stopping violence, releasing political prisoners, pulling the military out of cities, allowing access to media and conducting a national dialogue, which the EU supported in an effort to resolve the Syrian crisis. It urged the UN Security Council Members to agree on strong UN action towards Syria and promoted strong resolutions on Syria by the UN Human Rights Council. The EU's restrictive measures against Syria were expanded regularly to target persons and entities responsible and/or associated with repression or supporting the regime. The EU engaged with representatives of the Syrian opposition and consistently called for inclusivity of all opposition groups in shaping a vision for the transition in Syria.

The transitions towards democracy will take time and will continue to pose great challenges. In this context, the EU remains committed to working with countries in the region, international financial institutions, the private sector and civil society organisations to ensure that a coordinated and effective response can be made swiftly and efficiently.

In **Lebanon**, the new government that was formed in July 2011 after the fall of the Government of National Unity earlier in the year, stated its attachment to relations with the EU and bilateral contacts intensified. With Lebanon's payment of its dues to the Special Tribunal in November a significant obstacle was cleared towards further development of Lebanon's relations with the EU, as confirmed by the Association Committee in December 2011.

The "advanced status" partnership agreed in 2010 and the EU-**Jordan** ENP Action Plan unlocked new opportunities for the development of EU-Jordan relations, reflecting the ambitious character of our joint commitment to achieving closer integration. The adoption of constitutional amendment was followed by the appointment of a new cabinet but reforms were slow and the economic situation deteriorated. The powers of King Abdullah remained largely untouched. A second Task force was organised with Jordan in February 2012 and followed the successful path established by the first Task Force with Tunisia.

After **Morocco** amended the Constitution, Parliamentary elections took place in November 2011 in a calm atmosphere and based on an improved electoral framework. No EU Electoral Observation Mission was deployed (no invitation) but there was general satisfaction over the conduct of the polls. The moderate Islamic Party of Justice and Development won a plurality (27%).

The political changes in the region called for **increased regional cooperation**, as many challenges, whether political, economic or social, could only be tackled effectively at regional level. Regional organisations such as the **LAS**, the **Organisation of the Islamic Conference** and "*Union du Maghreb Arabe*" were adapting to the new political context and the EU stepped up its engagement with them as stated above. The EU also intensified its relations with the LAS though regular

contacts at senior officials and Ministerial levels, including an informal meeting of the Foreign Affairs' Council with the Secretary General of the LAS, and through the support to the setting up of a crisis room for the LAS.

MEPP

The European Union had repeatedly called for the urgent resumption of negotiations on the Middle East Peace Process (MEPP). Within an agreed time frame, the objective would be to lead to a two-state solution with the State of Israel and an independent, democratic, contiguous and viable State of Palestine living side by side in peace and security. The Arab Spring has brought even more urgency to the Middle East Peace Process. The EU stepped up its efforts to move forward this process by pushing for a more active role for the Quartet: three Principals' meetings took place in 2011 (Munich, Washington, New York), around a dozen Envoys' meetings, four of them with the parties (separately).

The EU set out clear parameters for negotiations, expressed by the EU in the UN Security Council on 21 April 2011, and lent its full support to the High Representative's efforts to create a credible perspective for re-launching the Peace Process. To this end, the High Representative visited the region numerous times throughout the year and stayed in close contact with many stakeholders. The EU continued to extend direct financial support to the Palestinian Authority and further contributed to its successful state-building efforts. The EU called on the future Palestinian government to continue the institution-building efforts and to uphold current standards in terms of transparent and efficient public finance management, as underlined at the Ad Hoc Liaison Committee meeting hosted by the High Representative on 13 April in Brussels. Israel's settlement expansion, in particular in East Jerusalem, was deplored by the EU. The EU welcomed the Palestinian reconciliation agreement signed in Cairo on 4 May, reiterated its position that it supported reconciliation behind President Abbas and encouraged further efforts in support of the full implementation of the agreement. Against the background of the UN membership application, launched by President Abbas in September, the High Representative was actively involved in bringing forward a statement of the Quartet setting timelines and calling on the parties to reach an agreement before the end of 2012. A subsequent Quartet Envoys' meeting in Brussels was personally chaired by the High Representative. The High Representative received President Abbas and his delegation in Brussels in December 2011, reiterating their mutual and determined diplomatic effort throughout the past months concerning the Middle East Peace Process.²

2. Eastern Neighbourhood

The implementation of the Eastern Partnership, launched in May 2009 as the Eastern dimension of the European Neighbourhood Policy, has continued, despite a challenging situation in at least some of the EU's closest Eastern Partners. While CFSP aspects remained relatively absent from the Eastern Partnership, its links to overall foreign policy remained significant. Programmes on the bilateral track of the Partnership continued to support essential reforms, where political will in the partner countries prevailed, and confidence-building measures to promote steps towards conflict resolution.

The deteriorating situation in the area of democracy and human rights (i.a. the Tymoshenko case) in **Ukraine** was a particular problem, and has now slowed down the EU's possibilities to engage. Negotiations on an Association Agreement, including as an integral part of a Deep and Comprehensive Free Trade Area (DCFTA), were finalised at negotiators level, paving the way

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 $^{^2}$ Mr. Andreas Reinicke was appointed EU Special Representative for the Middle East peace process on 1 February 2012.

towards the initialling of the Agreement. The annual EU – Ukraine Summit took place on 19 December 2011 in Kiev.

Negotiations with the **Republic of Moldova** on a new Association Agreement continued to progress at very good pace throughout the year. In December 2011, the EU announced that the country was sufficiently prepared to launch negotiations on a Deep and Comprehensive Free Trade Area. The EU continued its efforts to contribute to a settlement of the conflict over **Transnistria**. Formal negotiations in the "5+2" format, in which the EU participates, were re-launched in November 2011. The Foreign Affairs Council of March 2011 adopted a decision providing for the extension of restrictive measures against the Transnistrian leadership, while at the same time extending the suspension of the measures for a further period of six months until 30 September 2011. A number of high level bilateral visits reflected the evolving nature of the EU-Moldova relationship, including a visit of the High Representative to Chisinau in March 2011.

The EU reacted strongly to the crackdown on civil society, the political opposition and independent media that followed the violations of electoral standards in the 19 December 2010 Presidential elections in **Belarus**. The Foreign Affairs Council of January 2011 decided to reinstate the restrictive measures against Belarus. These measures were strengthened at repeated occasions during the year, as the situation in Belarus continued to deteriorate. The Foreign Affairs Council of June 2011 decided to impose an embargo on Belarus on arms and on materials that might be used for internal repression and to freeze the assets of three companies linked to the regime. In parallel, the EU has strengthened its engagement with the Belarusian people and civil society through increased support to civil society and victims of repression, the offer to start negotiations on visa facilitation and readmission agreements and by an intensified dialogue with Belarusian society on an EU agenda.

The Visa Facilitation and Readmission agreements with **Georgia** entered into force on 1 March 2011. The Commission accepted on 2 December to move towards the launching of negotiations on a Deep and Comprehensive Free Trade Area, as an integral part of the Association Agreement. The EU Monitoring Mission (EUMM) in Georgia continued to be deployed and was extended in September for another year after a positive outcome of the strategic review. The High Representative sought in her meetings with President Saakashvili to facilitate progress on the issue of Russia's WTO accession.

The EU continued to play a leading role in the Geneva International Discussions, the only forum for dialogue between the parties after the conflict in August 2008. Through the Instrument for Stability, the EU financed confidence-building and early response activities, as well as people to people-contacts. In September a new EUSR for the South Caucasus and the crisis in Georgia was appointed, Mr. Philippe Lefort, with a mandate focussed on conflict resolution and regional aspects in the South Caucasus.

In addition to the Geneva International Discussions, the EUSR was active in increasing the EU's profile in the conflict settlement process of **Nagorno-Karabakh**. The EU continued to lend its full political support to the OSCE Minsk Group to help the parties finding a solution over Nagorno-Karabakh, and the EU also financed a number of confidence-building measures to facilitate progress towards a solution.

The already strong EU engagement in the **South Caucasus** further increased throughout 2011, with the High Representative visiting all three countries in November 2011. Additionally, she met with the leaders of all three countries bilaterally on a number of occasions.

In terms of a regional approach, the highlight was the **Eastern Partnership Summit in Warsaw** in September 2011. The Warsaw Summit consolidated the Eastern Partnership and gave guidance for its further development. The EU made clear its determination to accelerate political association and economic integration. At the same time, the Summit sent a clear message that **economic reforms** will not be sustainable without **political reforms** - hence the emphasis on shared values of democracy, human rights and the rule of law. In the area of **CFSP/CSDP** the Eastern Partnership Summit called for stronger dialogue and cooperation on international security issues, including with a view to partners' possible participation in civilian and military EU-led operations.

The multilateral Eastern Partnership Platform on Democracy, Good governance and Stability adopted its new Work Programme 2011-13 under which it launched new expert Panels on **Public Administration Reform** as well as on **Migration and Asylum**.

3. Turkey

Turkey, both as a candidate country and a key regional partner, continued to be an important interlocutor for the EU. Turkey was active in its wider neighbourhood and played an influential role in supporting reforms, including in Northern Africa. Turkey also remained an important regional player in the Middle East, the Western Balkans, Afghanistan/Pakistan, the Southern Caucasus, and the Horn of Africa. In this context, the High Representative remained committed to reinforcing further the EU's political dialogue with Turkey on foreign policy issues of mutual interest and met several times with the Turkish Foreign Minister. An informal strategic dialogue with Turkey was established at the level of political directors.

Turkey continued to be committed to the accession negotiation process and the political reform agenda, but further efforts towards fully meeting the Copenhagen criteria are required in a number of areas, in particular as regards fundamental freedoms. Efforts to intensify dialogue and cooperation with Turkey in its fight against terrorism as well as to launch a dialogue on visa, mobility and migration in line with the established practice have been continued.

In relation to the controversy that appeared between Cyprus and Turkey on the exploration of gas fields in the Mediterranean, the EU expressed serious concern and urged the avoidance of any kind of threat or action directed against a Member State, or source of friction or actions, which could damage good neighbourly relations and the peaceful settlement of disputes. The EU also stressed the sovereign rights of EU Member States which include, inter alia, entering into bilateral agreements and to explore and exploit their natural resources in accordance with the EU *acquis* and international law, including the UN Convention on the Law of the Sea.

In its conclusions of December 2011, the European Council also noted with deep regret that Turkey, despite repeated calls, continued refusing to fulfil its obligation of full, non-discriminatory implementation of the Additional Protocol to the Association Agreement towards all Member States. Furthermore, Turkey has still not made progress towards the necessary normalisation of its relations with the Republic of Cyprus, even if negotiations aimed at a fair, comprehensive and viable settlement of the Cyprus problem continued as well within the UN Framework.

4. Western Balkans

The Western Balkans remained a top priority for the EU throughout 2011 and it maintained a decisive engagement in resolving the complex political tensions in the region, in particular by taking a strong lead in fostering dialogue between Serbia and Kosovo and avoiding a serious institutional crisis in Bosnia and Herzegovina. The EEAS is also working closely with the Commission in the pre-accession process for the countries with an EU membership perspective. The **Stabilisation and Association Process** (SAP) continued to provide the overarching policy

framework for relations and negotiations with the countries of the Western Balkans. The EU reiterated the importance of **regional cooperation and good neighbourly relations** in the process of moving towards the EU as essential elements of this Process. While significant progress was achieved in 2011, important challenges remained. These included constructive political dialogue, consolidation of the rule of law including ensuring freedom of expression, the fight against corruption and organised crime, effectiveness and independence of the judiciary and improving administrative capacity, as well as addressing and solving open bilateral issues.

Country specific activities

Croatia and the EU Member States finalised accession negotiations on 30 June 2011 and signed the Accession Treaty on 9 December 2011 in Brussels. Pending the successful conclusion of ratification procedures, Croatia will become an EU member on 1 July 2013. Since the signature of the Accession Treaty, Croatia has participated as an active observer in the Council and its preparatory bodies.

In May 2011 the High Representative visited Belgrade to review **EU-Serbian relations** and the Stabilisation and Association Process with Serbian President Tadic. She welcomed the arrest of Ratko Mladic the same day. On 8 June, the Head of the EU Delegation in Belgrade and Foreign Minister Jeremic signed a framework agreement on participation in CSDP missions. On 9 December the European Council postponed the decision on granting candidate status to Serbia. Serbia was granted candidate status by the European Council on 1 March 2012.

The EU-Montenegro Stabilisation and Association Council met on 21 June in Luxembourg. The December European Council recognised the good progress achieved on the reform agenda and, with a view to opening accession negotiations in June 2012, it tasked the Foreign Affairs Council to examine the implementation of the reforms, notably as regards rule of law, on the basis of a Commission report.

As for **Bosnia and Herzegovina** (**BiH**) the Foreign Affairs Council adopted Conclusions in March which set out a comprehensive EU approach: a reinforced strategy for BiH and a single EU presence on the ground (EUSR/EU Delegation), including a reinforced set of instruments ranging from regular enlargement instruments and projects to CFSP measures such as potential restrictive measures.³ On 12-13 May, the High Representative visited BiH. As a result, the decision of the Republika Srpska National Assembly to hold a referendum on independence of the judiciary was reversed. This visit led to the opening of a structured dialogue with the EU on the judiciary. Mr Peter Sorensen was appointed EU Special Representative for Bosnia and Herzegovina on 18 July 2011.

As for **Kosovo**, the EU facilitated a dialogue process between Belgrade and Pristina in the framework of UNGA Resolution 1244. In 2011 there were eight meetings of the Dialogue, facilitated by the EU; six agreements were reached, on civil registry, cadastre, customs stamp, freedom of movement, acceptance of university diplomas and integrated border management. The High Representative repeatedly called on the parties to engage constructively. In December 2011 Council reaffirmed that Kosovo would also benefit from possible visa liberalisation once all conditions were met. ⁴

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³ Based on the March 2011 Council conclusions the new double hatted EUSR/Head of Delegation helped overcome the local political stalemate after the 2010 parliamentary elections. The EUSR/HoD facilitated a more forward looking dynamic by bringing together the political leverage of the EUSR with the EUs technical and financial instruments to facilitate progress on the EU integration track. The EUSR position was decoupled from the High Representative of the International community in BiH as of 1 September 2011.

⁴ Mr Samuel Zbogar was appointed EU Special Representative for Kosovo on 1 February 2012.

Against the background of the continued crisis between Government and opposition in **Albania**, the Foreign Affairs Council voiced its concerns in June, calling for the restoration of the political dialogue. By the end of the year, the Council welcomed some positive steps, including the establishment of a Parliamentary committee on Electoral reform and a working group on reform of the Parliament's rules of procedure, as well as a calendar for adoption of laws requiring 3/5 majority. The municipal elections on 8 May which became deeply disputed were assessed in general as competitive and transparent. Yet shortcomings remained. In December 2011 the Council stated that Albania had made limited progress in meeting the political criteria for membership and the twelve priorities for the opening of accession negotiations, following the recommendation of the European Commission not to grant candidate status to the country. The EU remained committed to the European Perspective of Albania and will continue to support the country's effort in this process. During 2011, the High Representative, also jointly with Commissioner Füle, stressed the need for progress on political dialogue, electoral reform and other key issues on the EU agenda.

The beginning of 2011 was dominated by a boycott in Parliament by the largest opposition party in **the former Yugoslav Republic of Macedonia**. Yet the country conducted Parliamentary elections in June which were assessed by the Council in its December Conclusions as competitive, transparent and well-administered throughout the country. However, the Council also noted that further efforts were needed to promote and safeguard fundamental rights in the country. However, the Council also noted that further efforts were needed to promote and safeguard fundamental rights in the country. In its Progress Report the Commission reiterated its recommendation that accession negotiations should be opened with the country and the Council stated its readiness to return to the matter during the first semester of 2012, while it looked forward to the on-going high-level dialogue on the name issue, which should bring results shortly.

5. Neighbours in Western Europe

As regards the Western European neighbours, Norway, Iceland, Liechtenstein and Switzerland, the core of EU relations with these countries is structured within comprehensive cooperation agreements such as EFTA or Schengen. These agreements of EU competence are also foreign policy instruments and must be closely monitored and guided to further enhance a coherent policy towards these countries, thereby also serving basic EU strategic foreign policy interests.

In the CFSP area, EU cooperation with the four EFTA States was further deepened in 2011 through their alignment with a large number of CFSP declarations as well as though cooperation in certain joint actions. Norway participated in EULEX Kosovo and EUPOL Afganistan operations and Switzerland has 14 staff in two missions (EULEX Kosovo 12 and EUPM BiH). The EU also had regular political dialogues at different levels and in different contexts; with an increase of more informal ones in the margin of important international events. As Norway is the Chair of the Adhoc Liaison Committee (AHLC) on Palestine (an international donor group in support of the Palestinians), the Norwegian Foreign Minister Støre took part in the discussions about the peace process in the Middle East at the Gymnich informal meeting of Ministers of Foreign Affairs in September 2011.

In June 2011 accession negotiations were launched with Iceland, following its EU membership application in 2009, including a specific chapter on Common Foreign and Security Policy. The screening of this chapter was completed in 2011

Chapter II: Building strong strategic partnerships

Introduction

At the request of the European Council and in close coordination with the Commission and Council, the EEAS has engaged on a process of formulating a more effective EU policy towards its main strategic partners, both emerging as more longstanding ones. This has contributed to more focused and substantive Summits and other high-level meetings with these countries, as well as more active co-operation in other areas of mutual concern.

An initial exchange on Strategic Partnerships took place in the European Council in the autumn of 2010. A further discussion was held among Foreign Ministers at the Gymnich meeting in September 2011.

Several Summit meetings with Strategic Partners took place in 2011, co-chaired by the presidents Van Rompuy and Barroso. The EEAS contributed to the effective preparation of these meetings.

A political dialogue at the level of Political Directors has been established with almost all of the EU's strategic partners (except for Mexico).

United States

The US remains a key partner for the EU and throughout 2011, the Strategic Partnership between the EU and the United States was further reinforced. Contacts between the High Representative and Secretary of State Clinton were frequent and close.

The EU-US Summit in Washington on 28 November 2011 focused on jobs and growth, global challenges, the security of our citizens and on foreign policy. The Summit was preceded by a ministerial meeting of the EU-US Energy Council co-chaired by the High Representative and Secretary of State Clinton, which further reinforced EU-US cooperation on energy security.

The year was marked by a strong and effective EU-US cooperation on foreign policy. This focused on the EU's immediate neighbourhood and the Middle East where the High Representative and the EEAS were very active. The EU and US closely coordinated their plans to assist the reform process in North Africa and the Middle East, on the political and humanitarian situation in Libya, as well as on sanctions vis-à-vis Libya, Syria and Iran, in addition to a substantive dialogue on the long-term outlook for the region. They cooperated closely in the MEPP Quartet. There was also a high level of joint engagement in Ukraine, Belarus and the Balkans. There was a full programme of political dialogue meetings at all levels.

The already fruitful cooperation in the field of crisis management was further extended in 2011 with the signature of a Framework Participation Agreement on 18 May 2011 to facilitate US engagement in CSDP missions and operations. The US was actively involved in CSDP crisis management operations, in particular in Kosovo (EULEX) and in DRC (EUSEC and EUPOL RD Congo). Excellent collaboration between naval forces in the Indian Ocean (CTF 151 and Atalanta) should also be noted.

Russian Federation

Despite some instability on Russia's domestic scene at the end of the year, 2011 saw achievements, i.a. Russia's WTO accession. The Brussels-Moscow relationship remained intense, also through close and regular contacts between the High Representative and Russian Foreign Minister Lavrov.

Two EU-Russia Summits took place in a constructive atmosphere. Formal political dialogue meetings were held at different levels in 2011, many of which convened twice. The EU continued to pursue the integration of Russia into the rules-based international system, which WTO membership underpins.

The EU continued to engage with Russia on many of the international issues on top of the EU's CFSP agenda, such as Iran, Syria, the broader Middle East, Afghanistan, and the protracted conflicts in the common neighbourhood, recognising the shared interest in achieving progress on these. The EU also continued cooperation with Russia on global issues like climate change, terrorism, proliferation of weapons of mass destruction, organised crime, illegal trafficking and energy security.

The work on the EU-Russia **Partnership for Modernisation** (**PfM**), launched in 2010, progressed in 2011, bearing witness to the EU's and Russia's strong interdependence and mutual interest in closer cooperation: two joint progress reports on the PfM were issued and implementation of the joint rolling work plan continued. The EU-Russia PfM was complemented by bilateral modernisation partnerships concluded by twenty-three EU Member States with Russia.

Negotiations on a new **EU-Russia Agreement** continued, focussing exclusively on Trade and Investment-related provisions in 2011. The agreed aim is to conclude a strategic agreement that will provide a comprehensive framework for EU-Russia relations for the foreseeable future and help to develop the potential of our relationship.

In **external security**, building on the positive experience of Russia's contribution to EUFOR TCHAD/RCA, and the ongoing coordination with EUNAVFOR ATALANTA, informal exploratory talks on a Framework Agreement for Russian participation in EU crisis management operations continued in 2011.

Human rights, democracy, the rule of law and domestic developments in Russia continued to give rise to concerns in 2011. Procedural violations in the run-up to and during Duma elections of 4 December, the situation in the Northern Caucasus and the situation of human rights defenders were of particular concern. The EU continued to raise these issues in its political dialogue meetings with Russia, including at Summits. Two rounds of EU-Russia human rights consultations were held in 2011. These allowed the EU to raise its concerns in greater detail, including individual cases and the murders of journalists and human rights defenders.

China

The 2nd EU-China Strategic Dialogue between the High Representative and State Councillor Dai Bingguo took place in Budapest on 12 May. The meeting confirmed the solid basis of the political pillar of the EU-China Strategic Partnership and allowed a comprehensive exchange between the two sides on major international issues, such as Iran, Egypt, Libya, Tunisia, on human rights, on the EUFOR ATALANTA mission, as well as on concrete projects to be developed, such as on green technology.

President Van Rompuy visited China on 15-19 May, at the invitation of President Hu Jintao. The visit reflected the importance that the EU and China attribute to their strategic partnership since its creation in 2003.

The High Representative visited China in October 2011. She met with Dai Bingguo, Foreign Minister Yang Jiechi and Minister of Defence Liang Guanglie and discussed among others

international challenges (North Africa, Middle East, Asia Pacific), the economic crisis, bilateral relations and human rights.⁵

India

2011 saw the continuation of efforts to reinforce the political and strategic dimension of the EU-India strategic partnership. In November, the first Foreign Policy Consultations on senior officials' level took place in New Delhi; this is intended to become a yearly event in order to broaden and deepen exchanges and consultations on regional and global issues as well as on security cooperation and to prepare the Ministerial meeting. In 2011, the Ministerial meeting as well as the Summit were delayed for reasons of calendar and held in the beginning of 2012. In the area of security cooperation, progress continued through the holding of the Security Dialogue in New Delhi in May as well as through subsequent working level meetings on anti-piracy, counter-terrorism and the launching of consultations on cyber-security issues; all in line with agreements made at the 11th Summit held in December 2010. Finally, a further meeting of the India-EU human rights dialogue took place in 2011.⁶

Brazil

The 5th EU-Brazil Summit in October confirmed the solidity of the EU – **Brazil** strategic relationship and focused on EU-Brazil relations, the international economic situation, climate change, energy, and the EU-Mercosur negotiations for an Association Agreement.

Among the deliverables of particular importance were a €500 million loan agreement between the European Investment Bank (EIB) and the *Banco Nacional de Desenvolvimento Economico e Social* (BNDES) for projects on renewable energy and energy efficiency, the signature of the Joint Programme on Culture 2011-2014, and the signature of three Letters of Intent aiming to facilitate tourism flows between the EU and Brazil, the establishment of a structured space policy dialogue and strengthening the scientific cooperation between the Joint Research Centre of the European Commission and the Ministry of Science, Technology and Innovation of Brazil.

A political dialogue at the level of political directors was established. A first meeting took place in Brussels in May.

South Africa

The fourth annual South Africa-European Union Summit in September 2011 marked a deepening in the Strategic Partnership with useful steps forward on the SADC-EU EPA (Economic Partnership Agreement) trade negotiations, on Zimbabwe, and on achieving more mutual understanding on Libya. The Summit took stock and welcomed the progress achieved in the implementation of the Partnership through the Joint Action Plan, as well as the high-level political dialogues which took place during the year.

Japan

The 20th EU-Japan Summit in May 2011 took place against the backdrop of the triple disaster (earthquake, tsunami, nuclear accident) which hit Japan on 11 March 2011. The EU and Japan confirmed their willingness to strengthen all aspects of the bilateral relationship, and launched the

⁵ The 14th EU-China Summit, initially foreseen for October 25th in Tianjin, was postponed because of unexpected meetings of the European Council and the Heads of State and Government of the Eurozone countries. It finally took place in Beijing on 14 February 2012.

⁶ The 12th EU-India Summit was held on 10 February 2012 in New Delhi co-chaired by Presidents Van Rompuy and Barroso.

process for two parallel and complementary agreements i.e. a comprehensive agreement covering political, global and sectoral cooperation and an ambitious Free Trade Agreement. The summit set out principles for concrete cooperation in the field of nuclear safety, energy and disaster management. It allowed for in-depth interaction with Japan on the world economy, climate change and energy, as well as on regional issues such as the transition in the Middle East and North Africa. The EU called for closer partnership on crisis management, aviation and satellite navigation. In 2011, cooperation continued on maritime security and counter-piracy off the coast of Somalia and in the Gulf of Aden.

The High Representative visited Japan in November 2011. She discussed bilateral relations and international challenges in the field of peace and security, and visited the Miyagi Prefecture to express the EU's solidarity for the people of one of the areas hit hardest by the earthquake and tsunami as well as confidence in the recovery efforts.

Republic of Korea

The EU and the Republic of Korea endeavoured to broaden and deepen their relations across the board, intensifying their political dialogue and identifying areas for closer cooperation on foreign policy and security issues at the first High-Level Political Dialogue (political directors) held in November 2011, including the fight against piracy, the transition process in Libya, the promotion of human rights, and development cooperation. Cooperation was also stepped up climate change, green growth, education and innovation. The institutional basis for the new partnership was firmed up, with the provisional application of the Free Trade Agreement from 1 July 2011, and progress made with the ratification of the upgraded Framework Agreement signed in May 2010.

Canada

EU-Canada relations were dominated in 2011 by a set of high-profile negotiations, in particular on upgrading the 1976 Framework Agreement, which both sides wish to see completed in 2012, as well on a Comprehensive Economic and Trade Agreement. The new Strategic Partnership Agreement will enshrine, in a legally-binding instrument, political dialogues, common commitments and shared values on human rights, democracy, rule of law, non-proliferation, promotion of the ICC and counter-terrorism, as well as frame already existing cooperation in international peace and security issues, besides other areas of cooperation.

In 2011, Canada continued to contribute to EU CSDP missions in Afghanistan, the Palestinian Territories and Kosovo, as well as participating in EU Electoral Observation Missions in Tunisia, DR Congo, Niger and Sudan. Cooperation remained strong on issues such as sanctions against Iran and Syria, and international coordination following the "Arab Spring" in Tunisia, Egypt and Libya. A full programme of political dialogue meetings was completed.

Mexico

Relations with Mexico deepened in 2011. The year witnessed increased coordination to promote shared positions on issues such as climate change and the spread of democracy. The second session of the high-level bilateral dialogue on human rights was held in March 2011, with particular focus on the internal situation in Mexico and the reforms undertaken by the federal government in compliance with its international obligations. A Joint Committee with Mexico took place in October 2011 to review the implementation of the Global Agreement and Strategic Partnership.

Chapter III: The Wider World

Arabian Peninsula, Gulf

In the context of finding a lasting and comprehensive diplomatic solution to the **Iranian nuclear issue**, the High Representative has continued to lead international efforts not only working on behalf of the EU27, but, based on her mandate from the UNSC, also on behalf of the E3 + 3 group (France, Germany, United Kingdom and the US, Russia and China). The aim has been to convince Iran that it has to demonstrate its readiness to engage in a confidence-building process to address all existing concerns on its nuclear programme. Iran's continued refusal to comply with its international obligations and increasing concerns over unresolved issues regarding Iran's nuclear programme, resulted in the adoption of a Resolution by the IAEA Board of Governors expressing deep and increasing concerns. In follow up, the EU decided in accordance to the dual track approach to extend its sanctions regime with additional designations of persons and entities subject to restrictive measures.

At the same time, the EU remained extremely concerned by the deterioration of Iran's human rights situation. High Representative Ashton issued numerous statements condemning the high number of executions in 2011 and the widespread repression of Iranian citizens, including human rights defenders, lawyers and journalists, who face harassment and arrests for exercising their legitimate rights. In 2011 the EU adopted restrictive measures on 61 named Iranian individuals deemed responsible, directly or by order, for grave human rights violations. The EU will also continue to support the mandate and work of the UN Special *Rapporteur* for Human Rights in Iran, a mandate created by the UN Human Rights Council in 2011.

EU-Iraq relations were further strengthened by three significant developments in 2011; firstly, the implementation of the Memorandum of Understanding on Strategic Partnership in Energy, secondly, the Foreign Affairs Council's decision to authorise the signature of the Partnership and Cooperation Agreement and thirdly, the implementation of the first ever multiannual Country Strategy Paper (CSP) for assistance to Iraq. The EU reoriented its support from emergency reconstruction activities towards regular development cooperation and long-term capacity-building. EUJUST LEX Iraq continued to provide training to the Iraqi Rule of Law sector.

The EU continued to follow closely the human rights situation in Iraq including by sustained and repeated expressions of concern at the use of the death penalty and the situation of persons belonging to minorities. The High Representative also expressed her concern at the significant fractures within the government and rising tensions between the principal parties which arose at the end of the year. She actively pursued the issue of the Camp Ashraf residents, in full support of the efforts made by the United Nations to find a peaceful solution

The 21st EU-Gulf Cooperation Council (GCC) Joint Council and Ministerial Meeting took place in Abu Dhabi in the United Arab Emirates (UAE) in April 2011. The meeting was co-chaired by the High Representative and the UAE Foreign Minister, representing the EU and GCC respectively. The High Representative also travelled to Saudi Arabia and Qatar, where she held bilateral talks with several high-level interlocutors. Dialogue with the member states of the GCC and with the GCC Secretariat General intensified, not least on the key regional issues which dominated the political agenda in the course of 2011.

Central Asia

During the course of 2011, implementation of the EU Strategy for Central Asia intensified further, including political dialogue and technical cooperation.

An EU-Central Asian ministerial meeting took place in Tashkent in April 2011 and focused on common threats and challenges, such as terrorism, human and drug trafficking, non-proliferation and energy security.

The EU also worked actively on a Joint Action Plan for the Implementation of the UN Global Counter Terrorism Strategy in Central Asia. This document was adopted together with the Ashghabat Declaration in November 2011.

Regional security issues and implementation of the principles of Integrated Border Management were discussed during the 9th meeting of Central Asia Border Security Initiative in March 2011 in Dushanbe. Human rights remain an issue of concern in all five countries in Central Asia, and were addressed during annual human rights dialogues.

Regular political contacts also took place between the EUSR for Central Asia, Ambassador Pierre Morel, and the Central Asian states.⁷

Africa

General

2011 saw the birth of South Sudan, a new state,), the consolidation of democracy in a number of countries through credible elections and an effective African and international response to the post-electoral crisis in Côte d'Ivoire. However, progress was uneven and huge challenges remained. To this end, the EU launched several initiatives to enhance the coherence and effectiveness of the EU's multi-faceted engagement with the Sahel region, Sudan and South Sudan and, especially, the Horn of Africa.

In 2011, the EU remained committed to strengthening its partnership with Africa and the role of the African Union (AU) to promote peace and prosperity in the continent. Coordination during the Libyan crisis, working with the AU in the Cairo Group and in the Libya contact group to respond to the conflict demonstrated the added value of our political dialogue. The fourth Joint Consultative meeting between the EU and AU PSC in Addis Ababa on 11 May 2011 was also a positive step to further our peace and security cooperation. The framework of the Joint Africa-EU Strategy continued to provide guidance to our cooperation, in particular to the implementation of second Action Plan (2011-2013) adopted at the last Summit (November 2010). On the Peace and Security front, the operationalisation of the African Peace and Security Architecture (APSA) progressed through the adoption of a road map for 2011-2014. A new cycle of exercises was initiated with the objective of evaluating the capacity of the AU and the Regional Economic Communities to conduct peace support operations. In the field of democratic governance and human rights, the EU and AU established two working groups to strengthen the dialogue on issues related to the governance of natural resources, including in conflict and post-conflict situations, and freedom of expression, including media as a vehicle for promoting democratic change. The EU's efforts to coordinate positions with the AU in international fora were marked by a Joint Statement on the International

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⁷ "The EUSR for Central Asia devoted specific attention to reconciliation and finalising the legitimisation of state authorities in post-crisis Kyrgyzstan. He contributed to the political action of the EU in response to Zhanaozen events in December 2011. He facilitated the communication between the EU and the President of Turkmenistan in key energy talks (TCP). On regional security, he promoted at high level in the Central Asian countries a new EU-UN regional endeavor on counter terrorism and he represented the EU in political co-operation with international stakeholders on border management in Central Asia."

day against the Use of Child Soldiers issued on 12 February 2011. Mr Gary **Quince** was appointed EU Special Representative (EUSR) for the African Union (AU) on 1 November 2011.

Building on support to governance, the EU deployed **6 Electoral Observation Missions** to Sub-Saharan Africa (Niger, Uganda, Nigeria, Zambia, Chad and the Democratic Republic of Congo) and 4 Expert Missions (Benin, Liberia, Côte d'Ivoire and the Central African Republic).

West Africa

In March 2011, an EU Strategy for Security and Development in the **Sahel**, one of the poorest regions of the world, was presented to the Foreign Affairs Council. The Sahel region faces the multiple and intertwined challenges of extreme poverty, the effects of climate change, frequent food crises, rapid population growth, fragile governance, corruption, unresolved internal tensions, the risk of violent extremism and radicalisation, illicit trafficking and terrorist-linked security threats. In few areas is the inter-dependence of security and development more obvious. The primary focus of the Strategy in its initial phase was on Mali, Mauritania and Niger, articulating around four strands: (i) development, good governance and internal conflict resolution; (ii) political and diplomatic; (iii) security and rule of law; (iv) countering violent extremism. Building on existing national, bilateral and multilateral engagement, the EU worked in close cooperation with the countries of the region, civil society and regional and international bodies to fight the root causes of poverty, support economic development, good governance and improved access to key infrastructures and basic services for the local populations. A Senior Coordinator for the Sahel region was appointed.

In **Côte d'Ivoire**, the EU took a firm position in favour of the legally elected President Ouattara through diplomatic action and the adoption of restrictive measures against supporters of the illegitimate Gbagbo regime. After the fall of this regime in April 2011, the EU took immediate measures to support the post-crisis stabilisation. The restrictive measures were progressively lifted and development cooperation re-launched. On 23 November 2011, President Ouattara carried out an official visit to Brussels where he met President Van Rompuy and President Barroso. This visit was the occasion to reiterate EU support for the return of democracy in Côte d'Ivoire and to encourage the Ivorian president to ensure impartial justice, reconciliation and reform of the security sector, as prerequisites for sustainable peace and stability.

Nigeria continued its democratic consolidation with presidential elections in April 2011, which were deemed the fairest since the country's return to democracy and were monitored by an EU Electoral Observation Mission. However, 2011 also became the year when Boko Haram re-emerged as a serious security problem with a range of terrorist attacks on state authorities, Christians and moderate Muslims which were condemned by the High Representative.

In **Niger**, in June 2011, following an exemplary democratic transition, consultations under Article 96 of the Cotonou Agreement were concluded and EU development cooperation fully resumed.

In **Guinea Conakry**, following progress in the transition to democracy, notably through the holding of democratic presidential elections in 2010, the EU eased the conditions for the resumption of cooperation and removed sanctions against all but 5 persons presumed responsible for the violent events in September 2009.

East Africa

The independence of **South Sudan** in July 2011 marked a milestone in the implementation of the Sudanese Comprehensive Peace Agreement (CPA). In addition to opening a new EU Delegation in Juba, the EU started to follow a comprehensive approach to both Sudan and South Sudan. However, despite the optimism of the independence day ceremony attended by the High Representative, the

second half of the year saw a worrying deterioration of relations between the two states. The EU remains concerned at the lack of progress in resolving outstanding CPA and post-secession issues between Sudan and South Sudan. The security situation and resulting humanitarian crises in Blue Nile, Southern Kordofan and Abyei remained a particular focus for the EU.

The EUSR for Sudan, Mrs Rosalind Marsden, was actively engaged, together with other international partners, in supporting the process of CPA implementation, including the holding of a peaceful referendum on self-determination for the people of South Sudan. She has also worked to resolve the conflicts in Darfur. Southern Kordofan and Blue Nile.

Underlining the importance attached by the EU to its relations with the **Horn of Africa** and the breadth of political, security, development and humanitarian engagement, the EU adopted a Strategic Framework in November 2011. The Framework provides a holistic approach to the EU's multi-faceted engagement in the region with a view to supporting the people of the Horn in achieving greater peace, stability, security, prosperity and accountable government. To assist with implementation of the Framework the EU appointed on 1 January 2012 the first ever EUSR for the Horn, Alexander Rondos, with an initial focus on Somalia and piracy.

To prevent a further deterioration of the Nile dispute the EU encouraged **Nile Basin** countries to continue cooperation in order to manage the Nile water in a sustainable and mutually beneficial way.

Madagascar remained an "article 96 of Cotonou" country. Nevertheless, due to positive political developments (roadmap signed under South Africa Development Community (SADC) mediation), the appropriate measures in force were renewed in December 2011 with a new approach allowing the EU to give its conditional backing to the transition process underway.

Central Africa

In the **Great Lakes** region, the organization of the presidential and legislative elections in the **Democratic Republic of Congo** (DRC) was an important milestone in 2011. The High Representative issued four statements in November and December expressing serious concerns about the process, denouncing irregularities, violence and human rights abuses. The EU clearly criticized the serious deficiencies, the absence of transparency in the vote count and publication of results which affected trust in the electoral process. In October 2011, the High Representative appointed a Senior Coordinator for the Great Lakes region (Koen Vervaeke).

The **Central African Republic** (CAR) continued to be volatile after the 2011 general elections that resulted in a narrowing of the political space. This led to an even stronger EU engagement in form of a reinforced political dialogue with the CAR authorities. The EU kept its focus on the continuation of national reconciliation and consolidation of peace in the country, also by supporting the ECCAS (Economic Community of Central African States)-led African peace-building mission in the CAR (MICOPAX).

Southern Africa

Regarding **Zimbabwe**, the EU played a leading role in finding consensus among Kimberley Process (KP) members on the exploitation of Marange diamonds, and in November 2011 secured an agreement upholding its principles and objectives. The High Representative issued a statement welcoming this positive outcome not only for the KP but also for the people of Zimbabwe; enhancing transparency so that they could benefit from the revenues deriving from the export of natural resources. In the context of its re-engagement process with Zimbabwe, the EU removed 35 people from the visa ban and asset freeze list, in response to the significant progress made in

addressing the economic crisis and in improving the delivery of basic social services. The EU expressed its willingness to review remaining measures in light of concrete progress in the implementation of the Global Political Agreement and the preparation of credible elections.

In **Zambia** the presidential and parliamentary elections were organised in a transparent and credible manner, resulting in a successful transition of power that sets a positive example for the region. The EU monitored the electoral process through an Electoral Observation Mission.

Asia and the Pacific

The 10th **ASEM** (Asia-Europe Meeting) Foreign Ministers Meeting was held in Budapest in June 2011 with 47 Foreign Ministers from Europe and Asia together with the High Representative addressing global economic governance, sustainable development, global issues, regional issues, people-to-people relations between Asia and Europe and the future of ASEM. In particular there was an in-depth exchange of views on issues relating to non-traditional security.

South Asia

The Bonn Conference on **Afghanistan** in December 2011 confirmed the long-term international commitment to Afghanistan beyond the end of transition in 2014. In this context, the EU made commitments to continue acting as both security and development partner of post-transition Afghanistan and announced the launch of negotiations of a Partnership and Cooperation Agreement for Afghanistan. The double-hatted Head of Delegation/EUSR Vygaudas Usackas continued to play an important role in strengthening EU presence on the ground, as foreseen in the EU Action Plan on Afghanistan. The EU Police Mission in Afghanistan (EUPOL Afghanistan) continued to contribute to peace, security and safety to the Afghan people by focussing on building a civilian police force and strengthening the rule of law. At the 2011 Bonn Conference, the EU declared its resolve to extend the mandate of the mission till 2014; the parameters of this extension to be decided in 2012.

The EU and **Pakistan** negotiated and agreed a 5-year Engagement Plan based on the principles of mutual respect, trust and interest and with the aim of building a strategic relationship. The Engagement Plan is a broad political framework under which the scope of EU and Pakistan political dialogue will expand. In response to the floods which devastated Pakistan in 2011 for a second year running and in which nearly 6 million people were affected, the EU again reacted swiftly by providing humanitarian assistance. EU's and Member States' combined support totalled nearly €146 million. Progress continued in pursuit of EU trade concessions at the WTO on behalf of Pakistan to assist economic recovery in the wake of the floods.

The EU aimed to develop a policy of progressive re-engagement with **Sri Lanka** on sectors of mutual interest, such as civil aviation, tourism and the environment, and to work towards the future resumption of regular dialogue in the framework of the Joint Commission. The EU continued to pay close attention to the human rights situation and to post-conflict reconstruction. Following the adoption of the report of the UN Panel of Experts on the alleged violations of international human rights and humanitarian law during the military conflict and of the report of the Sri Lankan Lessons Learnt and Reconciliation Commission, the EU encouraged the authorities to take the necessary steps to promote genuine reconciliation, to address the issue of accountability and to engage with the United Nations in this regard.

In **Bangladesh**, the EU continued to work on its key priorities: support to its democratic institutions, poverty alleviation and the fight against climate change, through its development cooperation programmes, political dialogue, including at the highest level, and the pursuit of ambitious outcomes in international climate change negotiations.

South East Asia

The EU continued its political dialogue with **ASEAN**, in particular at the Senior Officials Meeting in Warsaw in October 2011, which focused on preparations of the forthcoming EU/Ministerial meeting in Brunei; ministers should reaffirm the strategic importance of EU-ASEAN relations and bring these forward through a new Joint Action Plan. Progress continued to be made in ratifying the Third Protocol to the ASEAN Treaty of Amity and Cooperation by the signatory parties; when completed this will allow the EU to accede to the Treaty.

The EU also made substantive progress in negotiations of Partnership and Cooperation Agreements (PCA) with a number of ASEAN countries, in particular **Malaysia** and **Singapore**. PCAs with **Vietnam** and the **Philippines** have already been initialled. While maintaining the strategic objective of a region-to-region Free Trade Agreement (FTA), the EU continued to pursue bilateral FTAs with ASEAN countries and made significant progress in negotiations with Malaysia and Singapore, and was ready to open negotiations with Vietnam.

EU engagement with **Burma/Myanmar** picked up markedly during the year in response to the changes towards more democracy in the country which emerged after the new Government took office. The EU had given a signal in April when renewing the Council Decision imposing restrictive measures – life long civilian members of the Government and the Foreign Minister benefited from suspension of sanctions – that it would respond to positive steps by the Government. The visits of Special Envoy Piero Fassino and Robert Cooper during the year helped to improve communication with the new Government as it embarked on reforms.

East Asia

The EU continued its policy of critical engagement vis-à-vis **the Democratic People's Republic of Korea** (DPRK), and its support for international efforts for peace and stability on a nuclear-free Korean Peninsula. The EU maintained its concerns about the external proliferation activities of the DPRK. It therefore updated its WMD related sanctions against DPRK through a Council Decision in December 2011. The EU increased consultations with its international partners on the broader issue of the stability of the Korean Peninsula. On the occasion of the death of Kim Jong-il, the High Representative issued a statement encouraging the new leadership to work towards improving the situation of the country and expressing the EU's readiness to work with its international partners and the DPRK to this end.

In 2011 the EU and **Mongolia** took advantage of the 20th anniversary of their diplomatic relations to deepen further their cooperation. Although the Partnership and Cooperation Agreement, initialled in December 2010, has not yet been signed, both sides continued to intensify cooperation in such areas as public sector capacity, governance and rule of law, adoption of EU norms and standards, vocational education and training and SME (Small and Medium Enterprises) development. The EU has also expressed keen interest in assisting Mongolia with governance issues related to its rapidly expanding mining sector.

Pacific

The year saw important steps to develop even stronger and forward-looking relations with **Australia** and **New Zealand.** President Barroso visited both countries from 4-9 September. While in New Zealand, he also participated in the Pacific Island Forum.

On 27 October, the High Representative met her New Zealand counterpart and agreed to work towards negotiations for a Framework Agreement to strengthen bilateral relations. On 31 October, in Canberra negotiations were launched on a Framework Agreement, which will be the basis for

expanding practical cooperation and joint action in areas such as foreign affairs and security, development assistance, research and innovation, education and climate change. It was also agreed to open negotiations on a crisis management agreement.

The EU continued to closely monitor the political situation in **Fiji** and decided to amend and extend appropriate measures (under art 96 of the Cotonou Agreement and art. 37 of the Development Cooperation Instrument due to the absence of positive developments and notably the lack of progress towards the commitments agreed with Fiji in 2007).

Americas

Political relations with Latin America and the Caribbean (LAC) continued to strengthen in 2011.

Progress was made in implementing the outcomes of the 2010 Madrid Summit: the Association Agreement with Central America and the Trade Agreement with Colombia and Peru have been initialled, and signature is expected soon; four rounds of negotiations for the EU-Mercosur Association Agreement were held, leading to considerable progress; the EU-LAC Foundation Headquarters in Hamburg were inaugurated in November 2011; the Latin America Investment Facility proved a particularly effective instrument to support investment in the region; the implementation of the Madrid Action Plan continued.

Preparations for the forthcoming EU-LAC Summit – due to take place in Santiago de Chile in January 2013 – already started. The Summit theme: "Alliance for Sustainable Development: Promoting Investments of Social and Environmental Quality" is particularly pertinent. Three EU-LAC Senior Official Meetings for the preparation of this Summit took place in January, April and October 2011.

Security remained an important issue for the LAC region. "Ad hoc" Security Dialogues with Mexico and Central America were launched. The EU provided strong political support to the Central American Security Strategy presented at the June 2011 International Conference in Guatemala. The EU was actively involved in its follow-up through the mechanism of the so-called "Group of Friends".

The **Euro-Latin American Parliamentary Assembly** (**EUROLAT**) continued to contribute significantly to the policy definition as regards the region and to the follow up of developments. In April 2011, the Assembly's Executive Bureau met in Cartagena de Indias (Colombia), mainly to prepare the V EUROLAT Plenary Assembly of May in Montevideo. Meetings of the Bureau and EUROLAT Committees were held in May (back to back with the Plenary) and November (Brussels). The High Representative intervened in this latter meeting, which was much welcomed by the Assembly.

The relations with the **Caribbean Region** during the year 2011 were characterized by a follow-up to the significant number of initiatives launched in 2010. Pursuing and strengthening political dialogue with the region remained a priority (an EU-Cariforum political dialogue at Senior Officals' level is planned to take place in 2012). A final draft of the EU Caribbean Joint Strategy, launched at the EU-CARIFORUM Summit in 2010, was prepared for institutional processing and launching is expected during 2012.

The sixth **EU-Cuba** political dialogue session took place on 23 February in Brussels. Human rights issues were raised, as well as international agenda questions, notably climate change. The reflection launched by the Council of 25 October 2010 on the future of EU-Cuba relations continued.

In 2011, the EU continued to provide crucial humanitarian aid and cooperation assistance in support to **Haiti's** reconstruction. The appointment of Prime Minister Conille and the establishment of a new Cabinet in the third quarter 2011 ended a prolonged period of political crisis and allowed bilateral EU-Haiti political dialogue to pick up new momentum. In the domain of human rights, the EU has provided a significant contribution to the preparation of Haiti's first Universal Periodic Review under the UN Human Rights Council.

As regards **Andean countries**, the 5th Association Council with **Chile** (7 October 2011) confirmed the continuing successful implementation of the Association Agreement. Negotiations were launched for an agreement to provide a framework for Chile to take part in EU crisis management operations. Following the initialling of the EU's Trade Agreement with **Peru** and **Colombia** in March, the process of adoption of the agreement has been launched. The EU continued its support to the combat against drugs and narco-trafficking in the Andean region as a whole, tackling this essential issue in meetings not only with Colombia (December) and Peru (March and December), but also with **Bolivia** (September). Moreover, the EU is contributing to the stabilisation efforts on the border between Colombia and **Ecuador**.

Chapter IV: Global Issues

Non-proliferation and Disarmament

Non-proliferation and disarmament continued to be an integral part of the EU's foreign policy.

The EU intensified its efforts aimed at turning non-proliferation policy into a cross-cutting priority of the EU and its Member States through strengthening coordination. The EU also continued to promote the mainstreaming of non-proliferation of Weapons of Mass Destruction (WMD) and Small Arms & Light Weapons (SALW) into contractual relations with third states. In 2011, negotiations on WMD and SALW clauses were undertaken with Armenia, Australia, Azerbaijan, Canada, Georgia, Malaysia, and MERCOSUR. A successful EU Seminar on the Weapons of Mass Destruction Free Zone in the Middle East was organized in July 2011.

The EU continued to promote the entry into force of the Comprehensive-Nuclear-Test-Ban Treaty (CTBT), to pursue measures related to the universalisation and full implementation of the Chemical Weapons Convention and to work in order to prevent the threat posed by biological weapons, which is a growing concern worldwide.

In addition, the EU was actively involved in promoting and strengthening the different conventional arms regimes and arms export controls.

The EU also continued to provide support to the **International Atomic Energy Agency** (IAEA) in Vienna. The EU remained a key donor to the IAEA Nuclear Security Fund with more than €30 million contributed since 2004. In 2011, it contributed €10 million to the IAEA project of a Low-Enriched Uranium Bank through the Instrument for Stability (IfS).

Terrorism

During 2011, the EU addressed the terrorist threat in the framework of the UN and in its relations with third countries and international organizations. In terms of **thematic areas**, priority was given to prevention, the fight against radicalization and recruitment, and financing of terrorism, in the EU and beyond. In terms of **geographical priorities** Pakistan and Afghanistan, South East Asia, the Sahel, Yemen, Somalia and the Horn of Africa and Central Asia remained high on the EU counterterrorism agenda. Dialogues were held with the US, the UN, Turkey, and the Kingdom of Saudi Arabia. The main financial instrument to support third countries in their efforts to prevent and counter terrorism remained the Instrument for Stability.

Concerning multilateral cooperation, the EU was actively involved in the activities under the umbrella of the newly-launched Global Counter-Terrorism Forum (GCTF) aimed at promoting multilateral and civilian-led cooperation on counter-terrorism and capacity building in "terrorist vulnerable" states. The EU co-chaired with Turkey the working group on the Horn of Africa region.

The EU remained one of the strongest proponents of the UN Global Counter-Terrorism Strategy and the overall approach that it embodies. The joint EU and UN efforts in Central Asia led to effective enhancement of regional cooperation in the fight against terrorism. In this context, a Plan of Action concerning the implementation of the UN Global Counter-Terrorism Strategy was adopted.

Counter-terrorism efforts in the Sahel region were integrated into the framework EU Strategy for Security and Development in the Sahel. EU assistance to the counter-terrorism efforts of Mali and Mauritania was extended to Niger in 2011.

Energy security

The High Representative was fully associated with the Commission's Communication on security of energy supply and international cooperation of September 2011, which set out a comprehensive strategy for the EU's external relations in energy and for EU's security of supply.

Climate Change and Security

The preparation for the successful UNFCCC (United Nations Framwork Convention on Climate Change) conference of parties in Durban, South Africa of December 2011 was the focus of the EU's climate diplomacy. The EEAS was deeply involved at head-quarter and EU delegation levels through formal demarches and outreach events such as an EU-Africa roundtable of climate negotiators that helped to align positions ahead of the Durban conference.

The groundwork for a renewed and strengthened EU climate diplomacy was laid in a Joint Reflection Paper elaborated together by the EEAS and Commission services. The Foreign Affairs Council of July 2011 endorsed the recommendations and provided the political mandate to advance on three mutually reinforcing paths of action: (i) promoting ambitious climate action in third countries, (ii) facilitating the implementation of climate action, i.a. through financial assistance and (iii) addressing the climate change and international security nexus.

Promoting Multilateralism

Recognizing that global challenges require global solutions, the EU maintained its unequivocal support for multilateralism, as reaffirmed in the Lisbon Treaty; throughout the year, efforts focused on the implementation of the Treaty.

United Nations

The strengthening of the UN remained a key element in EU external action. For the UN General Assembly (GA) 66, the EU prioritized addressing international peace and security, environment and sustainable development, human rights and reform of the UN system.

Addressing the shortcomings arising from the EU's observer status at the UN was a key priority in 2011 for the EEAS. The adoption of a UNGA resolution on the participation of the EU in the work of the UN on 3 May 2011 was a significant step forwards and the result of an intensive and well coordinated campaign (in which the High Representative was personally involved) and the concerted efforts by all EU actors and the Member States.

Resolution 65/276 paved the way for the EU participation at the General Assembly, its committees and preparatory bodies, UN conferences and international conferences under UN auspices. The implementation of this resolution and the EU external representation in other international fora remained challenges.

OSCE

Throughout 2011, the EU supported the efforts of the OSCE in various regional and thematic issues. The EU attached particular attention to early warning, conflict prevention and resolution, crisis management and post-conflict rehabilitation including through the work of the High Commissioner on National Minorities and the confidence and democracy-building work of the OSCE field missions.

The EU continued to contribute actively to the dialogue on the future of European security, building on the Corfu Process initiated during the Athens Ministerial Council in 2009. In 2011, progress was made on arms control, notably with the updating of the Vienna Document on confidence and security-building measures and reissuing it as the Vienna Document 2011, thanks not least to an active approach by the EU in the OSCE Forum for Security Cooperation. However, despite serious EU efforts it did not prove possible to achieve progress in all three dimensions of the OSCE; the EU expressed deep concern over the lack of progress in the human dimension during the Vilnius Ministerial Council of November 2011.

Council of Europe

The EU pursued its cooperation with the Council of Europe. Negotiations for accession to the European Convention of Human Rights concluded at experts' level in July 2011 with a draft Accession Agreement, which was later on transmitted for validation to working parties of both organizations.

Promotion of democracy, human rights and the rule of law

The commitment of the EEAS was reflected in the Joint Communication from the High Representative and the Commission, adopted on 12 December, entitled 'Human rights and democracy at the heart of EU external action - towards a more effective approach'. This set out a number of ideas for carrying forward EU strategy in this field.

The Joint ENP Communication "A New Response to a Changing Neighbourhood" included a proposal to create a **European Endowment for Democracy (EED)**. The objective is to set up EED as an autonomous body with legal personality under the law of one Member State, with the mission objectives complementing the existing EU instruments, notably the European Instrument for Human Rights and Democracy. The EED would have an initial, although not exclusive, focus on the European Neighbourhood and it would be a new means to facilitate European support to political actors in democratic transitions or in peaceful struggles for democracy.

The EU held over 40 bilateral **human rights dialogues** with third countries, providing many opportunities to address effectively the EU's specific human rights concerns. The European Union seeks to insert a **human rights clause** in all future political framework agreements, such as Association Agreements and Partnership and Cooperation Agreements, concluded with third countries.

The EU launched the development of **Human Rights country strategies** for almost 160 countries worldwide, 130 being drafted in 2011, to obtain a better and more comprehensive understanding of the key human rights challenges in partner countries, with the aim to be able to better tailor our approach to each country's situation.

In 2011, the EU deployed 10 **Electoral Observation Missions** (EOMs). Five EU EOMs accompanied and gave additional credibility to major changes (regime change in Tunisia, creation of a new country in South Sudan, transition from a military regime to a civilian regime in Niger, long-awaited shift to the political opposition in Peru and Zambia), three EOMs accompanied a relatively smooth re-election of incumbent authorities (Nigeria, Chad and Uganda), while two EOMs took place in very challenging electoral contexts (Nicaragua and the Democratic Republic of Congo). The EU also deployed Election Expert Missions (EEM) to Benin, Liberia, Ivory Coast, Morocco, Guatemala, Thailand, the Central African Republic, and Gambia.

In addition, the EU continued to play a prominent role in the **UN Human Rights system**. In February 2011, the EU was instrumental in convening a UN Human Rights Council (HRC) Special Session on **Libya**, where the historic recommendation of Libya's suspension from the HRC was made. The EU raised the human rights situation in **Syria** in the UN Human Rights Council and in

the Third Committee of the UN General Assembly several times during 2011, building an alliance of countries from all regions, including the Arab world. The EU was instrumental in establishing the Independent Commission of Inquiry on the human rights situation in Syria. In June 2011, the EU secured the adoption of an HRC resolution on the human rights situation in **Belarus**. The EU also continued to promote resolutions on **Burma/Myanmar** and the **DPRK**, both in the Human Rights Council and in the General Assembly.

Other areas of attention were freedom of expression and access to the Internet; acts of religious intolerance and discrimination; human rights, sexual orientation and gender identity; business and human rights; the fight against impunity; the promotion and protection of the rights of the child; the abolition of the death penalty; and the situation of women in relation to peace and security.

Conflict prevention

Article 21 of the Treaty of Lisbon establishes preserving peace, preventing conflicts and strengthening international security as a core aim of the external action of the EU. The overarching policy document is the Gothenburg Programme for the Prevention of Violent Conflict, as agreed by Council in June 2001, during the Swedish Presidency.

The Foreign Affairs Council concluded in June 2011 that ten years after its adoption the Gothenburg Program remains a valid policy basis for further EU action in the field of conflict prevention. The Council registered the substantial progress made in the implementation of the Gothenburg Program. It also saw scope for reinvigoration of EU efforts and highlighted three areas: strengthening early warning capacities and bridging the gap with early action, strengthening EU's mediation capacities and conflict analysis tools, and building and intensifying partnerships with international organisations and non-governmental organisations and relevant institutions.

With the establishment of the EEAS the conflict prevention agenda has gained additional momentum with the creation of a new Conflict Prevention, Peace-building and Mediation Division (CPPBMD).

In order to reinforce the EU's use mediation capacity, a Mediation Support Team was established in the EEAS.

Chapter V: Common Security and Defence Policy

Capabilities

Efforts continued to address shortfalls in **civilian CSDP capabilities** and to improve performance through training, lessons learnt and better equipment supply. The Conclusions of the Foreign Affairs Council of December 2011 on CSDP call for a multi-annual work programme for civilian capability development. EEAS is currently elaborating this work programme and will present it in the first semester of 2012.

Following the Council Decision of December 2010 which provided guidance for EU civilian and **military capability** development beyond 2010, the work on military capabilities continued in 2011 with the key objective of responding to both existing gaps in Member States' capabilities and the growing needs in the field of CSDP operations.

The Council conclusions of December 2011 called for a multi-annual work programme for civilian capability development.

Throughout the year, the Council stressed the necessity to strengthen European cooperation in the area of military capability development for sustaining and enhancing CSDP in order to improve operational effectiveness, and in the context of constrained defence budgets. In November 2011 at the Steering Board of the European Defence Agency (EDA), Member States endorsed **pooling and sharing opportunities** (initiatives and projects to pool and share military capabilities among Member States) and announced a number of commitments in specific concrete projects, which were welcomed by the Council in December 2011.

Work on promoting **civil-military synergies** in EU capability development was taken forward, i.a. through the further strengthening of ties between the Common Security and Defence Policy and the area of Freedom, Security and Justice.

Cooperation with Partners

International organisations

In line with the December 2010 Council Conclusions, work was pursued with third countries and with other international organisations, in particular the UN and the AU, to reinforce capabilities and to facilitate engagement with the EU crisis management missions and operations.

Cooperation with **NATO** continued on operational issues, as well as on military capability development. Close cooperation was developed between the EU and NATO on the Pooling and Sharing and Smart Defence / Multinational Approaches initiatives in order to ensure coherence, mutual reinforcement and non-duplication. In this context, the Council encouraged the close staff-to-staff contacts to continue in a transparent manner.

The concrete proposals made by the High Representative in February 2011 for a pragmatic step-by-step approach in keeping with the overall objective of building a true organisation-to-organisation relationship were welcomed by Council, which called on the High Representative to pursue efforts in particular in the areas where both operate side by side. As a result of this, staff-to-staff contacts were actively pursued, with a view to enhancing mutual awareness of each other's activities and to achieve progress in efforts to further strengthen cooperation in theatres where both organisations are deployed. Council was kept regularly informed of the main developments, [notably in the area of cyber security].

Partner Countries

Efforts were intensified to pursue further substantial dialogue and cooperation with existing partner countries, and to develop relations with new partners. The possibility of further engagement with the neighbours to the East and to the South was addressed by the Council; this work would be taken forward on a case-by-case basis.

Twelve countries (Albania, Canada, Chile, Croatia, former Yugoslav Republic of Macedonia, Montenegro, Norway, New Zealand, Switzerland, Turkey, Ukraine, the US) participated in seven of the ongoing CSDP missions and operations (EUFOR ALTHEA, EULEX Kosovo, EUPM BiH, EUPOL COPPS, EUPOL Afghanistan, EUNAVFOR ATALANTA, EUSEC RD Congo). At the end of 2011, the offer from Serbia to contribute to EUTM Somalia and to EUTM ATALANTA was accepted by the EU. Fruitful interaction with several other partners continued in the context of antipiracy activities.

Further to the Council Decision of 26 April 2010 authorising the High Representative to open negotiations with twenty additional countries, agreements to establish a framework for participation in EU crisis management operations ("Framework Participation Agreements") were negotiated and concluded with Montenegro, Serbia and the US. Negotiations were ongoing with a wide range of partners with the aim of reaching similar agreements.

Annex Part 1 – Operations and Missions

Discussions among Member States had started in late 2011 with a view to prolong the mandate of the **counter piracy Operation EUNAVFOR Atalanta** until December 2014. The Operation has allowed the safe delivery of food aid by World Food Programme ships, escorting more than 120 commercial vessels to Mogadishu. A similar number of vulnerable vessels have been protected delivering supplies to the AU Peace Support Operation AMISOM.

This counter-piracy operation has also proven successful in deterring and repressing acts of piracy off the Somali coast, although it has not been able to prevent a continued high level of pirate threat in the region, which is having a real impact on international trade. However, towards the end of 2011, the number of hijacked ships and the success of attacks have gone down. This can in part be attributed to more effective EUNAVFOR tactics, including a total of 75 disruptions undertaken in 2011.

On the basis of the transfer agreements with the Seychelles and with Kenya, 22 suspected pirates were transferred for prosecution in the Seychelles and 79 to Kenya since the beginning of the operation. The EU worked with the UNODC to provide support, under the Instrument for Stability, to the Seychelles judicial system. It also concluded a Transfer Agreement with Mauritius and started negotiations with Tanzania. As part of a comprehensive approach against piracy , the EU Council decided in December 2011 to launch a Regional Maritime Capacity Building (RMCB) mission in the framework of CSDP. It will strengthen maritime capacities of five countries in the region and support a rule of law responses to piracy in Somalia.

In July 2011, the Council agreed to extend and refocus the mandate of the **EU Training Mission** (**EUTM Somalia**) supporting the training of Somali security forces in Uganda. The EU military mission continues to be conducted in close coordination with partners, including the Transitional Federal Government (Somalia), Uganda, the AU, the UN and the US. EUTM is a significant element of the European Union comprehensive engagement in support of Somalia.

During this second mandate, the mission is focusing in the development of command and control and self-training capabilities by providing training to Junior Officers, Non commissioned Officers, specialists and trainers. The new mandate will include two training periods of six months and is expected to be completed by the end of 2012. In parallel, the EEAS has been monitoring the reintegration and employment of the soldiers trained during the first mandate and the results are fully satisfactory. These soldiers constitute the best units accountable to the TFG and have greatly contributed to expanding the area under the control of the TFG and AMISOM in Mogadishu.

In the Democratic Republic of the Congo two CSDP missions on Security Sector Reform (SSR) are ongoing: EUSEC RD Congo and EUPOL RD Congo.

In 2010 the mandate for **EUSEC RD Congo** has been extended for two years, until September 2012. The mission assists the Congolese authorities on Defence reform at strategic level, on administration and human resources management, military education, logistics, human rights and civil-military cooperation. EUSEC provides military advice directly to the Congolese authorities and contributes to basic Defence needs through projects on the ground.

In 2011 EUSEC has helped the Congolese authorities with the distribution of military identity cards throughout the country and it continues to assist in human resources management on administrative

and financial matters. One of the main tasks of the Congolese authorities for the upcoming period is the implementation of the law organizing the Congolese army (*Loi Organique sur l'organisation et le fonctionnement des FARDC*). adopted and promulgated in August 2011. EUSEC assists directly in this process.

In 2011, **EUPOL RD Congo** continued supporting SSR in the field of policing and its interface with the justice system, by means of monitoring, mentoring and advisory action, assisting the Congolese authorities in the implementation of the Police Action Plan and the related legislative framework. It contributed to local and international efforts for the reinforcement of PNC capabilities and on capacity building as well as the enhancement of the interaction between the PNC and the wider criminal justice system.

One of the main tasks of the Congolese authorities for the upcoming period is the implementation of the Police organic law (*Loi Organique pourtant Organisation et Fonctionnement de la Police Nationale Congolese*). adopted and promulgated in August 2011. EUPOL assists directly in this process. In 2011 the mandate of EUPOL has been extended to September 2012.

Since 2005, as part of a wider EU engagement to contribute to resolving the **Arab-Israeli conflict**, two civilian CSDP missions have been deployed. **EUPOL COPPS** has become the key partner for the Palestinian Authority in terms of capacity building of the civilian police and related Rule-of-Law activities. In 2011 the Mission's mandate was extended for another six months until 30 June 2012. **EUBAM Rafah** maintained its capacity to redeploy and fulfil its role as requested by the two parties as a third party at the Rafah Crossing Point in accordance with the Agreement on Movement and Access of 2005. Due to the situation in Gaza, EUBAM Rafah has not been in a position to redeploy since 2007. To maintain its capacity to redeploy, the mission was extended for another six months until 30 June 2012. The EU looks forward to continue to make every effort for a comprehensive CSDP engagement in the region, which could include deeper integration of the two current CSDP Missions (EUBAM Rafah and EUPOL COPPS). In order to raise effectiveness and to gain efficiencies across the two ongoing missions measures have been foreseen which on the one hand guaranty maintaining the full scale of tasks implied in the current mandates and on the other hand lead to synergies and possible cost reductions.

EUJUST LEX Iraq has completely deployed in Iraq in 2011 and implements most of its activities in the fields of Penitenciary, Police and the Judiciary in country, providing training and other work experience opportunities for local officials mostly in EU Member States. Permanent offices have opened in Baghdad, Basra and Erbil, thus allowing closer interaction with local authorities and other international actors and better visibility."

In 2011, **EUPOL Afghanistan** consolidated and further focused its activities in the area of civilian policing around three programmatic pillars: institutional reform of the Ministry of Interior (MoI), professionalisation of the Afghan National Police (ANP), and linking police with the justice sector reform. While significant challenges remain, the need to gradually move from counter-insurgency towards civilian, rule-of-law based policing capability has been recognised. The increased emphasis placed on training Afghan Police leaders and on establishment of Afghan owned training capacity in the framework of the Kabul Police Staff College has been successful, with courses delivered to a total of 1,600 senior Afghan police officers to date. In November, the Council agreed to an extension in principle of the mandate of EUPOL Afghanistan until the end of 2014. The Council stressed the importance of adequate security for EU presence in Afghanistan and the role of the Afghan authorities in this regard, including as concerns EUPOL.

The EU Rule of Law Mission in Kosovo, EULEX, maintain an important role to assist and support the Kosovo authorities in the rule of law area, specifically in the police, judiciary and

customs. Its activities in 2011 were marked by the continuation of sensitive investigations into high-profile cases. Efforts in the customs area have resulted in decrease in smuggling. Several trials related to international drug trafficking took place. In the area of missing persons, experts have continued to conduct field operations.

EULEX Kosovo also maintained its role as security provider, assisting the Kosovo Police when necessary and in cooperation with KFOR. EULEX continued to strengthen the rule of law in northern Kosovo with an increased presence until the violent events of July 2011.

The EU Special Investigative Task Force (SITF) started working in September 2011 to conduct a fair and independent criminal investigation into the war crime and organised crime allegations contained in the Council of Europe report of December 2010. The establishment of the SITF demonstrates the EU's commitment to pursue an impartial and professional investigation into these allegations and is a testimony to the importance the EU pays to the proper handling of this issue. It is a complex and multi-national investigation which will take time to complete.

In September 2011, the European External Action Service has started a review at strategic level of EULEX Kosovo Mission in the context of EU's overall engagement in Kosovo. The outcome of this strategic review should be implemented in 2012.

In 2011, the **EU Monitoring Mission (EUMM) Georgia** continued to contribute successfully to stabilization, normalization and confidence-building efforts on the ground. While the mission was not granted access to the entire territory of Georgia, the EU continued to underline that this remains a pre-condition to fulfil the EUMM's country-wide mandate.

EUMM Georgia was extended until 14 September 2012. The Mission is implementing it's current mandate with at least 200 monitors, working on all four tasks with a focus on the stabilization and confidence building task.

During 2011, EU Member States decided to prolong the **EU Police Mission in Bosnia and Herzegovina** (**EUPM**) until 30 June 2012 and to close down the mission at this point. For the first six months of 2012 the mission will focus on supporting law enforcement agencies in Bosnia and Herzegovina in relation to strategic level activities. Follow on to CSDP support to local authorities in BiH will be ensured by EUSR activities and Commission instruments

EUFOR Althea continued an operational focus on supporting BiH efforts to maintain a safe and secure environment and on the ongoing implementation of the capacity-building and training tasks.

EUFOR Althea maintained a close working relationship, including on operational matters, with other EU instruments and with other international actors on the ground. In particular, the EUSR and the Force Commander continued to consult each other regularly and cooperation with NATO continued to work well.

In October 2011, MS confirmed the EU's readiness to continue an executive military role to support Bosnia and Herzegovina's efforts to maintain the safe and secure environment under a renewed UN mandate and invited the Operation Commander to re-draft the planning documents. In February 2012, the Council approved the revised Concept of Operations and the changes will be implemented in spring/summer 2012. The focus of the reconfigured Operation Althea will be on capacity-building and training while maintaining situational awareness and a credible reserve in case called upon to support efforts to maintain or restore the safe and secure environment.

Part 2 - Management and Internal Control Systems

2.1 The setting up of the EEAS and its consequences

2.1.1 The setting up of the EEAS

Following the entry into force of the Lisbon Treaty, the EEAS was created by the Council Decision 2010/427/EU of 26/10/2010. In parallel, a new Commission service (the Service for Foreign Policy Instruments) was set up in order to take over the responsibility of the former DG RELEX which ceased to exist while at the same time the former DG AIDCO and DG DEV merged and retained responsibility for implementation of development aid.

As the consequence of the fact that the Commission has the legal primacy over the management of operational expenditures, a division of responsibilities has been set up between the EEAS and the Service for Foreign Policy Instruments attached to the Commission.

- On one hand, the EEAS is responsible for the financial management of the administrative expenditure of its Headquarters and of the EU delegations. The EEAS is also 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 FPI, on the other hand, 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).

These cover actions whose primary aim is to promote EU interests and objectives, whereas other external instruments managed by DG DEVCO (development and neighbourhood) give assistance of direct benefit to partner countries. FPI instruments are intended to react to events and so are not subject to multiannual programming or to formal partnership / agreement with the third country as practiced under the other external instruments.

The Decision creating the EEAS provided in its Article 7 for the transfer of staff from the relevant departments in the General Secretariat of the Council and in the Commission to the EEAS with effect from 1/1/2011. At the same time, the EEAS was endowed with its own section for administrative expenditure in the Union Budget with effect from 1/1/2011 and therefore started to function as an autonomous Institution from that date onwards.

The creation of the EEAS was the first time an Institution had been created by transferring important numbers of staff from two already existing Institutions. At the same time the Decision which created the EEAS also gave the new Institution the target of having one third of its entire AD staff recruited from Member States by the time it reaches cruising speed in mid 2013. The incorporation of staff from different institutions and the Member States, all with different corporate backgrounds was one of the major challenges facing the administration of the EEAS.

In the initial months, the administration and finance functions were largely based on the organizational structures of the former Directorate K of DG RELEX which was responsible for the management of the administrative budget of the delegations. In March 2011, following an initial screening of the resources transferred from the various entities of the GSC and the Commission a new organisation chart was adopted which focused human and financial resource management

within a new Department for Administration and Finance consisting of three Directorates, one for Finance & Corporate Support, one for Security and finally one for Human Resources. It was decided initially that all finance functions would be concentrated within the new Department.

2.1.2 Main characteristics of the management environment

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

- The creation of the EEAS necessitated the design and implementation of new financial systems for the new Institution. Since the EEAS did not effectively come into being until 1/1/2011, in order to prepare for its launch prior to that date, it was necessary to adopt transitional arrangements for the authorisation and implementation of expenditure from the EEAS budget by staff that had not yet transferred to the new Institution⁸. It was also necessary to adopt the Institutions own internal rules for budget implementation⁹, to appointment an Accounting Officer for the EEAS¹⁰, to adopt Charters setting out the obligations and rights of the Authorising Officer, Accounting Officer, sub-delegated authorising officers and imprest account holders¹¹. In addition, it was necessary to adopt rules for the payment and reimbursement of expenditure related to missions¹² and the reimbursement of experts¹³.
- The EEAS, as a separate Institution, was endowed with its own budget for the first time in 2011. Although DG RELEX, Directorate K in the past managed the administrative budget of the delegations, the budget of the EEAS included for the first time appropriations covering administrative costs of the EEAS Headquarters which would previously have been managed by the various central support services of the Commission or the General Secretariat of the Council. This transfer of budgetary resources was not accompanied by a transfer of the corresponding support staff. This lack of support staff created a need for the EEAS to enter into a series of Service Level Agreements (SLAs) with the Commission and the General Secretariat of the Council. The services covered by such agreements range from the hosting of political meetings in Council Buildings to the control of mission expense claims for EEAS staff.
- The creation of the EEAS, meant that the staff in Union delegations which formerly belonged to just one institution (the Commission), now belonged to either the Commission or 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 staff of the Commission that previously substituted as sub-delegated authorising officer for administrative expenditure in the absence of the Head of Delegation, could no longer do so. As many delegations only had one EEAS AD official, 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

⁸ Decision SEC (2010) 1381 of 9.11.2010

⁹ PROC HR (2011) 001 of 31.01.2011

¹⁰ PROC HR (2011) 002 of 01.02.2011

¹¹ PROC HR (2011) 003 of 21.02.2011

¹² PROC HR (2010) 001 of 17.12.2010

¹³ HR Decision of 18.1.2011

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.

- Developments on the world political stage which meant that the EEAS had to face, in its initial months, a series of crisis in North Africa (the Arab Spring) and a worsening security situation in other hotspots such as Afghanistan and Iraq.
- By the complexity of the administrative budget of the delegations which is constituted not
 just by the Institutions own administrative budget but also by contributions from a myriad
 of different Commission budget lines which finance different members of staff and different
 proportions of common expenditure across the network of 140 delegations.

2.2 The functioning of the entire internal control system at Headquarters

2.2.1 Implementation of the administrative budget

The Decision establishing the EEAS in July 2010 came at a time when the budget procedures of the European Commission and the General Secretariat of the Council of the Council for 2011 were well advanced. The draft budget of those Institutions had been established without taking into account the creation of the EEAS. As the Decision to establish the EEAS provided for the transfer of staff from both of those Institutions to the EEAS, the EEAS budget for 2011 was therefore constituted by pro-rata transfers of budget from each of those Institutions, supplemented by an increase in appropriations to cover 100 additional AD posts and 60 local agents for delegations which had been allocated to the Commission in amending Budget No.6 for 2010 with a view to subsequent transfer to the EEAS. The initial budget voted for the EEAS amounted to 464,1 M€, split as to 184,1 M€ for Headquarters and 280,0 M€ for the delegations.

The final budget for EEAS HQ amounted to 188 M€ (including 3,85 M€ transferred from the delegations budget). The execution in payments at 31/12/2011 amounted to 171,95 M€ or 91%. In addition, 10,4 M€ has been carried over for paymentin 2012.

The final EEAS budget for the delegations was 276,1 M€ (net of the 3,85 M€ transferred to HQ). The execution in payments at 31/12/2011 was 246,8 M€ or 89%. In addition, 25,6 M€ has been carried over for payment in 2012.

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 252,4 M€ of which 3,0 M€ was returned to the Commission. In addition, assigned revenue of 3,4 M€ was received and EDF credits of 1,1 M€ were released from unused commitments carried over from 2010 giving a total net budget of 253,9 M€ and net payments at 31/12/2011 were 216,6 M€ or 85%. In addition, 28,8 M€ has been carried over forpayment in 2012.

The overall execution rate for 2011 will be determined at the end of 2012 when all expenditure on credits carried over has been accounted for.

As far as credits carried over from 2010 are concerned, in relation to the delegations budget, an additional 28,3 M€ was spent in 2011 on Heading 5, bringing the overall execution rate on these credits for 2010 to 98,6%. On ex-BA lines an additional 9,9 M€ has been spent bringing the overall execution rate on these credits to 97,0%. On EDF credits an additional 4,9 M€ was spent bringing the overall execution rate on these credits to 99,0%.

The combined execution rate for the 2010 budget is therefore 98,3% compared to a figure of 97,2% for 2009. This level of execution across a large network of delegations can be regarded as highly satisfactory.

In addition, an amount of 218.009,87 € was executed in payments on credits carried over from the global envelope of DG RELEX and migrated to the budget lines 1301 and 2102.

Complete tables of budgetary execution are contained in Annex 3.

2.2.2 Internal Control Standards and Financial circuits

In order to ensure a perfect continuity of service, the EEAS has applied the same Internal Control Framework laid down in the Internal Control Standards (ICS) for effective management in the Commission.

The financial circuits used by the EEAS in HQ during 2011 were:

- (1) EEAS STANDARD, which is fully de-centralised with all operations, including 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 for the delegations, accounting regularisations and payments to members of staff.
- (2) EEAS STANDARD A2, which is also de-centralised 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 verification which is carried out by the ex-ante control function of division EEAS MDR.A2 and is used for payments to third parties.
- (3) EEAS EXTRA LIGHT Used in particular for payment of mission expense claims which have been examined by the PMO for conformity with the mission guide and for payment of representation expenditure to EEAS staff members.

The financial circuits used by the EEAS in the delegations during 2011 were:

- (4) DEL_NORM (IA VA/IAH AOSD) this is the standard workflow in application in the delegations. The IA role is normally performed by a local agent (accountant or administrative assistant), the VA/IAH is performed by the Head of Administration / Imprest Account Holder, the AOSD role is performed by the Head of Delegation or another AD official of the EEAS:
- (5) DEL_SMALL (IA/IAH VA AOSD) This 2nd 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.

2.2.3 Ex ante control function

L'article 60§4 du Règlement Financier 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 (...). »

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

Pour les transactions liées à des marchés publics et qui se référent 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 des divisions opérationnelles du MDR (à l'heure actuelle A1, A3, A4, B1, B2, B3, C2, C3, C4, C5, C7).

La fonction de vérification financière ex-ante ainsi et le contrôle ex ante 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 A2. Cette nouvelle division a été créée en vue de renforcer la correcte application du Règlement financier.

2.2.4 Ex post control, Inspection of Delegations and Internal Audit Capability

In order to have a clear separation of duties with the department for Administration & Finance, a specific Directorate has been created to deal with all the aspects of internal audit, inspection of delegations and ex-post controls.

The overall purpose of this Directorate is to create a single integrated environment for review and assessment of all activities, functions, and processes of the EEAS.

<u>The Ex-Post Control Division</u> is responsible for ex-post transactional control of financial operations, for supporting reporting and financial instructions, and reporting on the management of administrative funds at both Headquarters and in the Union's Delegations in order to support the Declaration of Assurance of the Authorizing Officer and also the Declarations of Assurance for the Heads of Delegation.

<u>The Inspection of Delegations Division</u> 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 the working of these bodies, giving advice and making recommendations designed systemically to enhance the effectiveness of Delegations and strengthen their organisational structures with the aim of inspecting Delegations once every six years.

The scope of Inspection does not include either the control of administrative expenditure, which falls under the responsibility of the Ex Post Control Division or the audit and verification of the operational implementation of external cooperation programmes

<u>The Internal Audit Division</u> has to provide independent, objective assurance and consulting services designed to add value and improve the operations of the Service (Headquarters & Delegations) in line with international auditing standards.

2.2.5 Accounting Function

The EEAS, as a separate institution, is also responsible for the first time in 2011 for the preparation of the accounts of the EEAS which will be the subject of the discharge procedure. In this respect, the EEAS does not have the resources to deal with the tasks of the accountant (treasury management, preparation of general accounts etc...) and therefore, to benefit from economies of scale and the experience and resources already existing with the Commission, the Accountant of the Commission was also nominated as Accountant of the EEAS.

Nevertheless, the accounts for the EEAS have been produced in close co-operation with the Finance & Corporate Support function of the EEAS and the difficulties and heavy workload experienced underline the need for an increase in the level of expertise required.

2.2.6 Internal Audit Function

The Internal Auditor of the Commission will assume the same function for the EEAS, as set out under the Financial Regulation. An internal audit charter has been signed for this purpose on 6^{th} September 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 review on financial circuits in Delegations based on a sample of 3 Delegations to be visited. It should be noted that the Policy-making is clearly outside of the scope of the IAS.

2.2.7 Relations with OLAF

In January 2011, the High Representative signed a decision to allow OLAF to conduct internal investigations inside the EEAS.

A Memorandum of Understanding is in the process of being concluded between OLAF and the EEAS. This Memorandum will become a reference document with OLAF for the other institutions and EU missions when concluding MoU's with them.

2.2.8 The setting up of a Financial Irregularities Panel

In respect of the Financial Regulation, the EEAS shall either set up a specialised irregularities panel or participate in a joint panel established by several institutions (in this case the Commission).

Discussions on this are still open with DG HR and the SG of the Commission in order to find the best solution.

According to the EEAS, one panel for the two institutions would make sense with irregularities of a similar nature arising in Delegations concerning both EEAS and EC officials being dealt with by one panel.

2.3 The functioning of Internal Control Standards in Delegations

The creation of the EEAS implies changes to the implementation of the internal control framework in delegations taking into account of the separate EEAS and Commission staff resources and budgets.

In the interest of business continuity and to ensure a single coherent system across all aspects of the delegations' activities, the EEAS and the Commission have decided to apply the same Internal Control Framework laid down in the Internal Control Standards (ICS) for effective management – Communication of the Commission on the revision of ICS and underlying framework (SEC(2007)1341).

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, developed by the EEAS in close cooperation with DG DEVCO 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.

All 131 requested Delegations completed both parts of the survey.

2.3.1 Compliance with Internal Control Standards

Each ICS relates to several actions to be implemented (65 actions in total). The Delegations were requested to indicate whether on 31 December 2011 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.

The following table presents an overview of the results for the 131 Delegations:

Delegations IC compliance self-assessment 31.12.2011					
		Weighted Average			
	Implemented as of	Partially	Implemented or		
	31/12/2011	implemented as of	partially		
		31/12/2011	implemented as of		
			31/12.2011		
ICS 1. Mission	63,8%	16,9%	80,8%		
ICS 2. Ethical and Organisational Values	94,2%	2,1%	96,3%		
ICS 3. Staff Allocation and Mobility	68,7%	15,4%	84,1%		
ICS 4. Staff Evaluation and Development	68,8%	14,3%	83,1%		
ICS 5. Objectives and Performance Indicators	65,2%	9,0%	74,3%		
ICS 6. Risk Management Process	60,8%	10,1%	70,9%		
ICS 7. Operational Structure	95,4%	1,6%	97,0%		
ICS 8. Processes and Procedures	92,0%	3,7%	95,7%		
ICS 9. Management Supervision	95,0%	2,3%	97,3%		
ICS 10. Business Continuity	78,5%	8,1%	86,6%		
ICS 11. Document Management	81,5%	8,4%	89,9%		
ICS 12. Information and Communication	92,4%	2,6%	95,0%		
ICS 13. Accounting and Financial Reporting	93,1%	3,0%	96,1%		
ICS 14. Evaluation of Activities	95,9%	1,6%	97,6%		
ICS 15. Assessment of Internal Control Systems	62,2%	10,8%	73,0%		
ICS 16. Internal Audit Capability	99,1%	0,0%	99,1%		
TOTAL	83,3%	6,4%	89,6%		

51 Delegations indicated a percentage of full or partially implemented superior or equal to 95% (2 Delegations indicated 100% implementation level). Only 2 Delegations indicated their ICS compliance as being below 70% (the lowest percentage is 59%).

Each standard related to several actions to be implemented (65 actions in total). 3 actions are reported to have been complied with at 100% (2.3 Delegations inform Headquarters in good time whenever a specific issue considered as being sufficiently important to OLAF arises; 7.1 All subdelegated authorising officers should have received and acknowledged the Charter and specific sub-delegation instruments in all domains; 9.3 The documentation of supervision).

The lowest percentages concerned the different actions related to the fact that no Management Plan has been set in 2011 both for Headquarters and Delegations.

2.3.2 Effectiveness of Internal Control Standards

Management at all levels must be able to demonstrate not only that they have put the necessary actions in place but also that these controls take account of the risks involved and that they worked as intended.

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 self-assessment 31.12.2011					
	Weighted	d Average			
	Yes, the measures taken are	No, improvements are needed			
	effective				
ICS 1. Mission	64,3%	17,8%			
ICS 2. Ethical and Organisational Values	88,5%	5,7%			
ICS 3. Staff Allocation and Mobility	61,9%	19,1%			
ICS 4. Staff Evaluation and Development	69,4%	15,3%			
ICS 5. Objectives and Performance Indicators	64,1%	18,0%			
ICS 6. Risk Management Process	67,3%	16,3%			
ICS 7. Operational Structure	76,2%	11,9%			
ICS 8. Processes and Procedures	84,9%	7,6%			
ICS 9. Management Supervision	86,4%	6,8%			
ICS 10. Business Continuity	66,1%	17,0%			
ICS 11. Document Management	76,4%	11,8%			
ICS 12. Information and Communication	79,0%	10,5%			
ICS 13. Accounting and Financial Reporting	89,7%	5,2%			
ICS 14. Evaluation of Activities	94,3%	2,9%			
ICS 15. Assessment of Internal Control Systems	72,2%	13,9%			
TOTAL	71%	22%			

- 14 Delegations indicated that their ICS effectiveness level as being superior to 95% (5 Delegations indicated a level of effectiveness at 100%).
- 14 Delegations are with effectiveness results below 50% which require concrete actions in order to improve their situation.

The lowest levels of effectiveness concern mainly, staff recruitment and allocation, organisational or IT issues problems, Business Continuity Plan and also the updating of their Annual Management Plan.

Part 3 – Buildings blocks towards the Declaration of Assurance

3.1 Assessment by the Management

3.1.1 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 subdelegated authorising officers (SDAO) assist the delegated authorising officer in the drafting of the annual activity report.

For this purpose, all the subdelegated authorising officer have been asked to submit a report for the financial year 2011 based on a common and specific template in order to consolidate the results and provide an overall assessment for the EEAS Annual Activity Report.

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

The main objective for all the authorising officers in 2011 was to ensure both the continuity of activity and sound financial management at Headquarters and in Delegations whilst the EEAS was undergoing a major transition in its structure, staffing and relation with other stakeholders.

The first year of existence of the EEAS brought along new responsibilities and new challenges in particular:

- the high dependence on support provided by the Commission and the GSC for corporate support (infrastructures at Headquarters, informatics, accountancy, etc.);
- the huge workload due to the high number of selection and recruitment procedures and the lack of workforce to deal with the incoming requests promptly;
- the management of Delegations and the necessary collaboration with the Commission which employs approximately 2/3 of the staff in Delegations and which has entrusted the EEAS with the management of the corresponding administrative appropriations and the management of local staff;
- the new financial circuits in Delegations with a new and strict separation between EEAS staff (except the Head of Delegation) only responsible for administrative expenditures, and Commission staff (except the Head of Delegation), only responsible for operational expenditures.

In this context, 2011 was a transitional year in many respects and despite a strong continuity, the turn over of staff, the change in the organization and foremost the new institutional and working environment with the Commission and the GSC created a huge workload which was not matched by commensurate human resources.

The Authorising officers provide an assessment that is, for the whole, positive; however with a specific exception related to the tendering procedures and the management of contracts in the area of security for Delegations.

The diagnosis of the situation shows that the current 2011 framework in this domain is not enough solid to provide reasonable assurance and requires, on the contrary, the raise of a reserve and the setting up of an action plan to improve the management of procurement and finance.

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

As a part of the closure of this first year of functioning of the EEAS an Annual Declaration of Assurance (DAS) will have to be given by all Heads of Delegation. This requirement to provide a DAS and a Annual Report as sub-delegated Authorising Officers (AOSD) arises from the new dispositions of the Financial Regulation under articles 59 (3) and 60 (7).

In order to accomplish this exercise, a template covering both the DAS and the AOSD reports for 2011 was dispatched to 139 delegations.

L'exercice a été lancé officiellement le 09.01.2012 avec une date d'échéance pour la remise des déclarations fixée au 10.02.2012. Seulement 3 délégations n'ont pas été en mesure de fournir la déclaration demandée en raison notamment de la situation particulièrement difficile qui règne dans les pays concernés.

Sur les 136 déclarations reçues, 100 font l'objet d'une déclaration positive, 27 émettent soit une réserve soit des observations (voir tableau ci-dessous), 9 ne sont pas conformes (absence de signature et/ou modèle émis non complété résultant sur l'impossibilité de définir si une déclaration positive peut être donnée ou pas). Pour ce dernier cas, les délégations concernées ont été sollicitées pour réémettre une déclaration conforme.

	Types de réserve et/ou observation(s)				
Environnement de gestion	Environnement de contrôle	Opérations particulières	Non déterminé	correctives/plan d'action	
1				Non	
	10			4/10	
		6		5/6	
			4 (*)	À déterminer	
4	1			3/4	
	2	,		1/2	

^(*) Il s'agit de réserves émises par des Chefs de délégation ayant pris leur fonctions en fin d'exercice et qui n'ont pas formellement endossé les opératifs financières antérieures à leur arrivée. A noter que dans trois cas sur quatre, le Chef de délégation sortant a néanmoins signé un rapport de « hand over ».

3.1.3 Accounting information

During 2011 efforts were maintained to reduce the balances and number of outstanding old entries on all suspense accounts, used in particular by the delegations. In addition, the Internal Audit Capability services of the EEAS carried out a review of the management of suspense accounts and raised a number of issues for consideration. These issues were incorporated in an action plan containing six points, all of which had been acted upon by 31/12/2011. Two of those actions, relating to the situation of rental and non-rental guarantees, are ongoing with the responses of the delegations being analysed.

Thanks to efforts deployed by the desk officers in MDR.A1 in coordination with the delegations for the clearance of the suspense accounts, it was possible to maintain the number of outstanding entries at 31/12/2011 at the level of approximately 51.000 open transactions.

Concerning the provisional annual account of the EEAS for the financial year 2011, the Accounting Officer of the European External Action Service in his risk assessment of the 2011 EEAS financial statements concluded that the risk of material misstatement as a result of fraud in the 2011 EEAS financial statements has been reasonably mitigated (see Annex 4).

3.1.4 Ex ante control results

En application de l'article 47 des Modalités d'Application du Règlement Financier, 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 tous actes pris en exécution des traités et des règlements et, le cas échéant, des conditions contractuelles,
- vérifier l'application du principe de bonne gestion financière.

Dans la pratique, les divisons ordonnatrices après avoir effectué les fonctions relevant de leur responsabilité, transmettent à la Division MDR A2, pour vérification financière ex-ante, les dossiers concernant les transactions. 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 A2 procède, à son tour, à la vérification financière ex-ante des transactions sur base d'un tableau de contrôle, propre à MDR A2, 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.

Par contre, 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.

En cas de désaccord entre la division opérationnelle et le vérificateur financier ex-ante, une note explicative est adressée au Directeur pour prise de décision.

Main findings on financial transactions

D'une manière globale, la vérification financière ex ante fait ressortir que la base légale est, mis à part les problèmes survenus pendant la phase transitoire, généralement bien respectée et que la grande majorité des transactions sont valides.

Un total de 1.428 transactions financières ont fait l'objet de vérification financière ex-ante en 2011. La distribution de ces transactions, par division émettrice et par type de transaction, est la suivante :

				Total cumulé					
Division	Engag	gements	Paid	ements	Recou	vrements		Transactions	
21,131011	Nombre	Montant €	Nombre	Montant €	Nombre	Montant €	Nombre	Montant €	Valeur moyenne
A1	2	41.054	215	4.036.467	0	0	217	4.077.521	18.790
A3	184	46.157.343	233	23.965.113	0	0	417	70.122.456	168.159
A4	92	10.783.278	192	11.566.592	2	123.401	286	22.473.271	78.578
B1	42	9.141.605	95	13.243.937	2	924.432	139	23.309.973	167.698
B2	0	0	10	743.541	0	0	10	743.541	74.354
В3	42	2.717.865	45	2.311.687	0	0	87	5.029.552	57.811
C2	0	0	3	5.064	0	0	3	5.064	1.688
СЗ	2	313.672	75	1.512.107	0	0	77	1.825.779	23.711
C4	3	117.000	21	56.824	0	0	24	173.824	7.243
C5	3	136	7	133.358	0	0	10	133.493	13.349

Totaux	437	69.884.697	987	58.129.458	U	1.047.833	1.428	129.061.988	90.380
C7	67	612.745	01	554.769	0	0	158	1.167.513	7.389

Un total de 560 transactions contrôlées présente des anomalies (une ou plusieurs), le taux d'anomalie s'élevant à 39,2 %. La distribution de ces transactions présentant des anomalies, par type de transaction, est la suivante :

Type de transaction	Transactions	Transactions anoma	Nombre total anomalies	
	contrôlées	Nombre	Taux anomalie	constatées
Engagement	437	157	35,9%	221
Paiement	987	399	40,4%	572
Recouvrement	4	4	100,0%	4
Total	1.428	560	39,2%	797

Pour l'ensemble de ces 560 transactions présentant des anomalies, un total de 797 anomalies a été relevé, certaines transactions cumulant plusieurs anomalies. La distribution du total des anomalies par champ de contrôle est la suivante :

	Enga	gements	Pai	ements	Recou	vrements	Total	anomalies
Champ de contrôle	Nombre	% du total						
Respect engagement juridique	51	23,1%	85	14,9%	0	0,0%	136	17,1%
Procédure de validation	97	43,9%	288	50,3%	4	100,0%	389	48,8%
Pièces justificatives	42	19,0%	124	21,7%	0	0,0%	166	20,8%
Validité de la transaction	27	12,2%	48	8,4%	0	0,0%	75	9,4%
Qualité de l'information	4	1,8%	27	4,7%	0	0,0%	31	3,9%
Totaux	221		572		4		797	

Les anomalies se rapportent principalement à la progressive adaptation des contrats durant la phase de transition RELEX au SEAE; au respect du processus de validation (« conforme au fait » et fiches de contrôle inappropriés et/ou manquantes); à la validité et disponibilité des pièces justificatives ainsi que quelques cas de montants partiellement non éligibles.

L'exercice des contrôles permet cependant de rectifier cette situation et d'aboutir à des résultats globaux satisfaisants du point de vue de la gestion administrative et financière.

Suite aux analyses pertinentes et à la régularisation, le cas échéant, des anomalies constatées les visas finalement attribués par l'agent vérificateur financier ex-ante sont les suivants :

Visa pour l'ensemble des transactions vérifiées en ex-ante supplémentaire			Type de transaction	Totaux		
		Engagements	Paiements	Recouvrements	Nombre	% sur total
AC	Accepté	395	890	4	1289	90,3%
AT	Visé sans vérification	30	31	0	61	4,3%
SR	Refus définitif	12	66	0	78	5,5%
	Totaux	437	987	4	1.428	

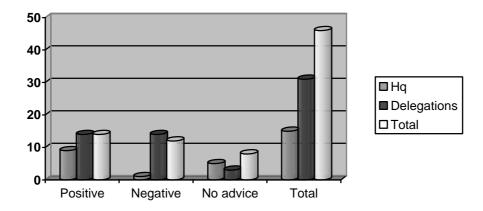
1.350 transactions sur 1.428 ont été visées (1.289 visa d'acceptation; 61 visa technique). Le taux d'acceptation final s'élève à 94,6 %. Les refus définitifs ont portés sur 78 transactions (5,5 %).

Main findings on procurement

In 2011 a total of 46 files have been analyzed.

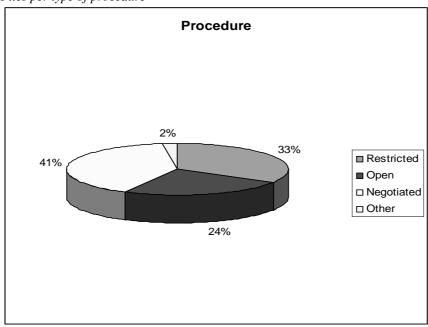
Out of these 46 files, the following statistical information is relevant for better understanding the reality of the EEAS tender procedures and for allowing future actions and follow-up:

Files submitted by Headquarters and Delegations with the split of positive/negative advice



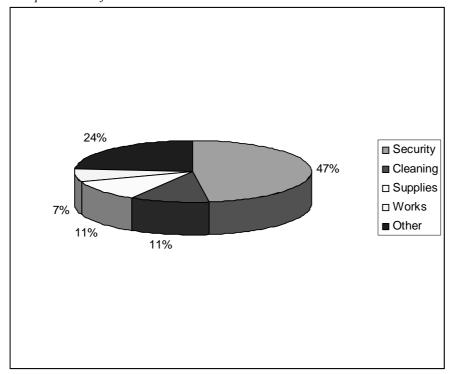
90 % of the files submitted by Headquarters have received a positive advice against only 50% of those submitted by Delegations for the first request of opinion. Eight files were either pending of an advice of they have been subject of "no advice".

Files per type of procedure



It is worth mentioning that there is a very large number of negotiated procedures (41%). While this is an exceptional procedure, it is still widely used by Delegations (13 cases out of 18). In eight cases the subject is the extension of existing contracts.

Files per nature of the contract



In addition to the procurement files analyzed, MDR A2 continuously assists AOsD in their management of tender procedures and contracts. In 2011, a total of 148 consultations have been treated from different operational services.

3.1.5 Ex post control results

The assessment of the level of financial management at Headquarters and in Delegations is used to support the Annual Declaration of Assurance both by the Chief Operating Officer and by individual Heads of Delegations as required under article 60.7 of the FR.

<u>Methodolgy</u>

In 2011 the control methodology used by the Ex post control Division was subject to an independent control by a firm of UK Chartered Accountants who found that the methodology is sound.

Ex post controls were carried out on a sample of financial transactions for the period January to October 2011.

Population checked from the administrative budget:

- Number of valid transactions and total amount:
 - o Delegations: 118,000 transactions for € 271M
 - o Headquarters: 9,500 transactions for € 274M
- Outside of the scope of the controls carried out were the following:
 - o The salaries managed between the EEAS and the European Commission.
 - o The period November to December 2012
- Number of Delegations controlled ex post: 138 including 20 on the spot
- Number of Headquarters Divisions controlled ex post: 13
- Total number of transactions checked: 3,107

Representativeness of the samples:

2.5% and 2.2% of the 2011 "Payment Request Headers" (i.e. requests for one or more payments) for the period respectively for the Delegations and for Headquarters were checked, which represents respectively a monetary value of 25.5% and 57.4% of their respective populations.

Due to the samples covering the majority of categories of expenditures for 138 Delegations and all of the Divisions at Headquarters responsible for managing funds - they are considered as being representative of the transactions describing the functioning of the Delegations and Headquarters during 2011.

Results: findings and corrections

Quality of the financial management of the administrative expenditures for Delegations and Headquarters for 2011:

Opinion	Delegations	%	Headquarters	%
Good	22	16%	0	
Satisfactory	70	50%	2	15%
Not satisfactory	41	29%	3	23%
Insufficient	5	4%	8	62%
No opinion	2	1%	0	
Total	140	100%	13	100%

It must be underlined that the level of administrative errors is especially significant in the management of the security contracts: - absences of prior budgetary commitments; - erroneous choice of tender procedures; - inconsistencies between the financial workflows; - absence of subdelegation; - absences of too many "certified corrects"; - absences of check-list; - supporting documents not conclusive; - late payments; - incorrect or incomplete accounting information registered in ABAC.

Material errors:

Material errors*	Delegations	Headquarters
Number	77	9
€uro	128,006	9,360
Euro %	0.19%	0.02%

^{*} Where documents have not been provided this has not been counted as material errors but as administrative errors.

It must be also underlined that the level of material errors noted (material errors relates to those errors which have a financial consequence, either positive or negative), both for Delegations and Headquarters, is well below the limit of 2% above which a reservation would be required.

The evolution of the quality of the financial management of the administrative expenditure by control field concerning the Delegations demonstrates a minor change only over the previous year:

As 2011 is the first year of the EEAS it is not possible to make a comparable comparison concerning the quality of the financial management of the administrative expenditure by Headquarters Divisions, i.e. there is no prior year control available for the majority of these Divisions some of which are new, and all are managing either new responsibilities or have been subject to significant organisational changes.

Concerning recommendations resulting from Ex post controls - for the Delegations 1,665 recommendations have been issued (an average of 12 per Delegation) - and for the Headquarters Divisions 176 recommendations have been issued (an average of 14 per Division)

Extrapolation of the results

- the extrapolation from the sample to the reference population gives the following rates of validity for the Delegations: between 76 and 77% depending on the weighting.
- the extrapolation from the sample to the reference population gives the following rates of validity for the Headquarters Divisions: 47.3%
- the extrapolation from the sample to the reference population gives the following material rates of error:

Material errors	Delegations	Delegations*	Headquarters
€uro	380,158	773,171	46,046
Euro %	0.14%	0.29%	0.05%

^{*} Material errors extrapolated considering the absolute value of the material errors by Delegation.

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 Delegations of the European Union 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 0.19% and 0.02% of the sample, respectively for the Delegations and Headquarters, and 0.29% and 0.05% with extrapolation.

It can be noted for the Delegations that, there was little difference between the results of the former DG RELEX and the EEAS for administrative and material errors, as between the 2010 and 2011 results, and that this was achieved in the phase of the implementation of the EEAS - with support from EEAS Headquarters.

It can also be mentioned again for the Headquarters that, whilst the results for administrative errors in 2011 were unsatisfactory these arise in part from factors outside of the control of Headquarters. It must also be noted that certain steps were taken in the latter half of 2011 by the Headquarters functions, such as the establishment of a manual for financial procedures and guidelines for procurement which could have had led to lower error rates.

In conclusion:

- The Delegations and the Headquarters Divisions that have been checked show the 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, Headquarters Divisions in particular have been affected by the first year of functioning of the EEAS, have encountered difficulties to comply with a number of financial and administrative rules.
- In certain Delegations and for most of the Headquarters Divisions, gaps are to be found concerning compliance with certain financial and administrative rules that require remedying measures of internal organization and training. In the Delegations, there is still a need to promote better compliance with the procedures for public procurement, and to improve the quality and timeliness of the accounting and non-accounting information available (ABAC Contracts & 'Register of exceptions').

At Headquarters: - a significant improvement of the quality of the internal control in place is required; - the management of the Service Level Agreements should be centrally supervised and audited; - the deadlines for payments are to be respected; - and any exceptions to rules and procedures must be registered.

3.1.6 Inspection of Delegations

In 2011, the Inspection undertook twenty-one missions and visited a total of twenty-five Delegations and Offices, as follows:

Bolivia Eritrea
Jamaica and Belize Moldova

African Union Fiji, Samoa and New Caledonia Guinea (Conakry) Sudan (Khartoum and Juba)

Ethiopia Kazakhstan
Nepal Tajikistan
Azerbaijan Botswana
Cape Verde Kyrgyzstan
Argentina Djibouti
Mauritania Namibia

Haiti

Main findings

Each inspection mission gives rise to a detailed report about the Delegation visited and issues recommendations, addressed respectively to the Delegation and to Headquarters, spanning a wide range activities and policies. The greater part of these are detailed administrative recommendations, which do not easily lend themselves to a compilation. Where they concern the Delegation and there is no resource constraint, these recommendations are usually well implemented.

The Inspection visits thereby contribute substantively to management confidence that Delegations are properly run from an administrative point of view.

The main horizontal findings of general interest can be summarised as follows:

- Almost all Delegations visited had smoothly taken over EU coordination tasks from the former rotating presidencies, in line with the Treaty of Lisbon.
- Within the parameters of the limited number of political staff members in Delegations during most of 2011, the quality and frequency of political reporting was on the whole considered satisfactory by Headquarter services.
- Relations with Member State embassies were generally good. The development of local
 political cooperation under the Lisbon Treaty creates a need for improved and speedier
 secure communication systems between EU Delegations and European embassies on the
 spot, an issue that is currently being addressed.
- The Inspection pointed to the need to revise and update the method of objective-setting and planning, notably in terms of a new mandate for Heads of Delegation to take account of the new environment arising from the creation of the EEAS.
- Constraints identified in previous years continue to subsist where there remain regionalised systems in which one or more Delegations depend on a mother-Delegation.

- In past years, the Inspection has pointed to the desirability of greater regional cooperation between fully-fledged Delegations, irrespective of regionalised systems referred to in the previous indent.
- Several of the Delegations inspected in 2011 work in tandem with an EUSR In all cases cooperation was judged to be good, and useful synergies were being generated.
- The Inspections performed in 2011 again and again brought to the fore the critical importance of sustaining and developing the synergies between the cooperation programmes managed by DG DEVCO and the political activities of the EEAS.
- The 2011 Inspections repeatedly highlighted the importance of generating synergies between the EU's public diplomacy activities and the visibility to be derived from our often very substantial aid programmes. This is a matter for cooperation between the EEAS and DEVCO, but also one where Heads of Delegation must take on a pro-active role.
- Apart from the individual administrative issues which were the subject of recommendations directed to the individual Delegations concerned, the Inspections in 2011 revealed a number of systemic questions relating to premises, staffing and training.
- In almost half of the cases, the existing buildings were judged to be inadequate, either because the space was too small or the condition of the offices was too poor. Improvements will depend on available budget appropriations.
- In terms of administrative staffing levels, the problems are those exposed above. About 1/3 of Delegations were affected in one way or another by a shortage of administrative staff. Where there is only one EEAS AD official (HoD) and one EEAS AST official (HoA), ensuring the presence of minimum staff to manage EEAS expenditure and maintaining the continuity of service can be difficult.

3.2 Results from audits during the reporting year

3.2.1 Court of Auditors

The only new audits carried out during the reporting year were transaction tests performed by the Court of Audits within the framework of the DAS exercise. The final results of this work will be published by the Court in November 2012.

In 2011, the Court of Auditors conducted a performance audit on EU assistance to Kosovo related to the Rule of Law. The expected publication date of the final audit report is end 2012.

3.2.2 Internal Audit Capability

No new specific internal audit related to the EEAS' activities was launched in 2011. The activity of the Division was mainly concentrated on consulting engagement.

Topics	Results
Review of the functioning of the EU Institute for Security Studies (EUISS)	The Final Report was presented on 20 September 2011 to the Political and Security Committee (PSC). The work was led by our Division and performed jointly with the Strategic Planning Division.

Topics	Results
	Next steps: the Council Joint Action setting up the Institute should be revised. This work is under the lead and responsibility of the Strategic Planning Division.
Consulting on a risk management framework for the EEAS	A working document was issued on September 2011. The IAS welcomed the approach. An exchange of views within the EEAS led to adjustments to the document. The latest version was sent to senior management on October and a presentation was made during the senior management meeting.
Support to the screening exercise	The Division supported MDR for the screening process as from September 2011, in the final stage of this exercise.
Review of the working procedures in the field of policy	A concept note was discussed with senior management during the October monthly meeting. Feed-back is needed in 2012 before moving on this engagement.
Audit risk assessment of the EEAS Carried out jointly with the Internal Audit Service (IAS)	A joint audit risk assessment on administrative and financial matters was initiated at the end of 2011 together with the IAS. IAS intends to extend this assessment to the Delegations in 2012.
Follow-up audit report	A follow-up audit report on the management of the remuneration of the local agents in the External Service - following an initial audit done in late 2009 - was finalised and sent to management in March 2011.

3.3 Follow up of previous years' reservations

No reservation concerning the administrative budget was made in the previous year.

3.4 Follow up of audits from previous years

3.4.1 Court of auditors

Concerning the findings of the review by the Court of Auditors of the 2010 Annual Activity Report done by DG RELEX and the 2010 Financial Statements, the Commission and the EEAS have replied in details to the Court of Auditors in July 2011.

3.4.2 Internal Audit Capability

As of 31 December 2011, 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.

Handling of classified information and communication at DG RELEX Headquarters (2005)

To date, the last two "very important" recommendations still open have been flagged as implemented by the management. They relate to the access conditions to the CHAR 12th floor and the necessity for the EUCI Registry to develop an emergency, evacuation and destruction plan.

In the new EEAS building, a secured area will be installed with access control to the level required in the regulation dealing with protection of EUCI.

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

This report was initially classified "Restreint UE until 31/12/2010". 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. A reassessment would be useful on the different areas covered by this internal audit.

Nevertheless, several actions have been taken in order to address the different issues (e.g. documentations and check lists - vade mecum, new financial circuits, specific instructions to the gestionnaires for supplementary premiums).

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 done on 3rd March 2010. The inter-service consultation and the staff representatives' consultations have been postponed, but the method adoption is foreseen by the end of 2012.

The business process analysis to build a new IT tool in e-Del-HRM for the new method has still 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 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 7th 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 new 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").

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

No crossed sub-delegation has to be reported.

3.6 Reservations

3.6.1 Headquarters

In the area of security contracts in 2011, a number of significant weeknesses / risks have been identified related to the sound financial management. These are noted under points 3.1.1 and 3.1.5 and relate in particular to:

- the high number of security contracts which have been extended because of the inability to launch tender procedure in due time;
- the high number of administrative errors as indicated in the ex post control report for the period January-October;
- the high number of late payments, which also, also not an irregularity as such, are the sign of a dysfunctional structure.

The level of material error, although below the threshold of materiality, is potentially sufficiently significant and there is an additional reputational risk. For these reasons, the Chief Operating Officer has decided to issue a reservation.

3.6.2 Delegations

L'examen détaillé des 27 déclarations émises avec des réserves ou des observations permet de conclure qu'aucune réserve ne devrait être émise au niveau du Service dans son ensemble pour les activités des Délégations.

A l'issue des contrôles ex post menés sur les activités financières et contractuelles des Délégations, aucune ne présente un taux d'erreur supérieur au seuil de matérialité fixé à 2%.

En outre l'analyse de la nature des réserves émise par les délégations permet de conclure également à une requalification en déclaration positive eu égard aux autres éléments suivants :

- 26 Délégations sur 27 ont un taux de conformité aux standards de contrôle interne supérieur à 70%; 1 Délégation a un taux de seulement 59%.
- Seulement 7 délégations sur les 27 on un taux d'évaluation de l'efficacité de leurs systèmes de contrôle interne inférieur à 50% (une Délégation a fait l'objet d'un contrôle ex post approfondi au cours du mois de mars 2011 et trois Délégations ont reçu une qualification « satisfaisante » à l'issue des contrôles ex post).
- 13 Délégations sur 27 ont une appréciation globale « bonne » ou « satisfaisante » à l'issue des contrôles ex ante.
- 13 Délégations sur 27 ont d'ores et déjà pris des mesures correctives ou ont établis un plan d'action spécifique pour remédier aux faiblesses identifiées.

En conclusion ce premier exercice constitue une réussite et permet de mettre en exergue plusieurs points qui ont conduit dans la plupart des cas à l'émission d'une réserve ou d'observations de la part des délégations en particulier :

- l'importance des « hand over report » pour faciliter la transition et la continuité des opérations ;
- la problématique de l'insuffisance d'effectifs en personnel national voire expatrié dans certaines sections administratives ;
- la nécessité de renforcer le niveau de connaissances des procédures financières et administratives dans certaines délégations.

3.7 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 2011.

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 2011 regarding a true and fair presentation, the resources used, sound financial management, and the legality and regularity of transactions; however with a reservation in the management of security contracts for Delegations.

Part 4 - Declaration of Assurance

I, the undersigned, David O'Sullivan 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 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 judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, the work of the internal audit capability, 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 here which could harm the interests of the institution.

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

Brussels,

2 4 -04- 2012

Annex 1: 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 2 and 3 of the present AAR and in its annexes 2 to 6 is, to the best of my knowledge, accurate and exhaustive."

Pater Center

2 4 -04- 2012

Annex 2: Human Resources

Posts	Offi	cials	Temporary		Seconded	Young	Contract	Local	Total
occupied on			Agents		National	Experts in	Agents	Agents	
31.12.2011	AD	AST	AD	AD AST		Delegation			
Headquarters	437	442	87	26	291	N/A	131	N/A	1414
Delegations	234	184	99	0	35	37	192	1144	1925
Total	671	626	186	26	326	37	323	1144	3339

Annex 3: Financial reports and annual accounts

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

	TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIO	NS IN 2011 (ii	n Mio €)							
	Chapter	Commitment appropriation s authorised *	Commitmen ts made	%						
		1	2	3=2/1						
Title 1 : STAFF AT HEADQUARTERS										
11	REMUNERATION AND OTHER ENTITLEMENTS RELATED TO STATUTORY STAFF	112,68	110,45	98,03 %						
12	REMUNERATION AND OTHER ENTITLEMENTS RELATED TO EXTERNAL STAFF	15,41	15,15	98,34 %						
13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	2,06	2,06	99,83 %						
14	MISSIONS	8,13	8,08	99,34 %						
15	MEASURES TO ASSIST STAFF	1,20	1,14	94,96 %						
Tota	al Title 1	139,49	136,89	98,14 %						
	Title 2: BUILDINGS, EQUIPMENT AND OPERATING EXPENDITU	RE AT HEADQI	UARTERS							
20	BUILDINGS AND ASSOCIATED COSTS	21,90	21,70	99,10 %						
21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	24,40	23,41	95,92 %						
22	OTHER OPERATING EXPENDITURE	4,09	3,38	82,66 %						
Tota	al Title 2	50,38	48,48	96,23 %						
	Title 3 : DELEGATIONS									
30	DELEGATIONS	539,58	525,91	97,47 %						
Tota	al Title 3	539,58	525,91	97,47 %						
	Total EEAS	729,45	711,28	97,51 %						

^{*} 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).

 $\%\,Outturn\,on\,commitment\,appro\,priations$

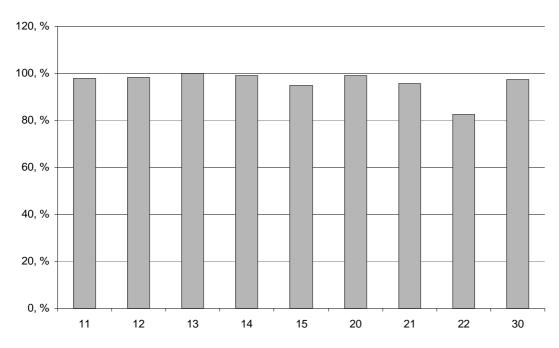


	TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2011 (in Mio €)										
	Chapter	Payment appropriations authorised *	Payments made	%							
		1	2	3=2/1							
	Title 1 : STAFF AT HEADQUARTERS										
11	REMUNERATION AND OTHER ENTITLEMENTS RELATED TO STATUTORY STAFF	112,68	109,34	97,04 %							
12	REMUNERATION AND OTHER ENTITLEMENTS RELATED TO EXTERNAL STAFF	15,41	13,71	88,99 %							
13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	2,12	1,65	77,93 %							
14	MISSIONS	8,13	6,20	76,20 %							
15	MEASURES TO ASSIST STAFF	1,20	0,61	50,97 %							
Tota	I Title 1	139,54	131,51	94,25 %							
	Title 2 : BUILDINGS, EQUIPMENT AND OPERATING EXPENDITU	RE AT HEADQU	ARTERS								
20	BUILDINGS AND ASSOCIATED COSTS	21,90	19,87	90,74 %							
21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	24,57	18,48	75,24 %							
22	OTHER OPERATING EXPENDITURE	3,99	2,30	57,77 %							
Tota	I Title 2	50,45	40,65	80,58 %							
	Title 3 : DELEGATIONS										
30	DELEGATIONS	586,56	509,6	1 86,88							
Tota	l Title 3	586,56	509,6	1 86,88							
	Total EEAS	776,56	681,78	87,80							

^{*} 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).

$\%\, Outturn\, on\, payment\, appropriations$

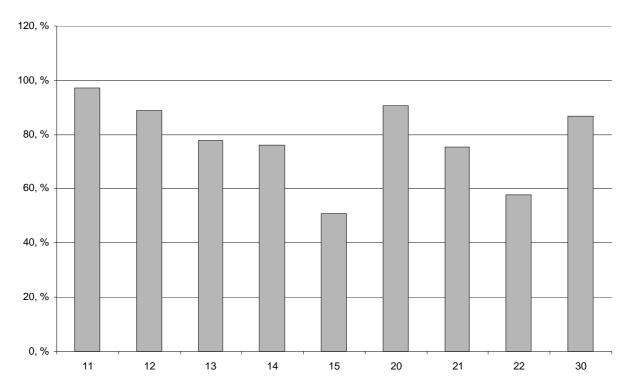


	TABLE 3 : BREA	AKDOWN OF	COMMITM	ENTS TO	BE SETT	LED AT 31/1:	2/2011 (in Mic	o €)	
		2011	Commitments	to be settl	ed	Commitments to be settled from	Total of Commitments to be settled at end	Total of Commitments to be settled at end	
	Chapter	Commitments Payments 2011		RAL % to be 2011 settled		financial years previous to 2011	of financial year 2011 (incl.corrections	of financial year 2010 (incl.corrections	
		1	2	3=1-2	4=1-2//1	5	6=3+5	7	
		Ti	tle 1: STAF	F AT HEA	DQUARTER	RS			
11	REMUNERATION AND OTHER ENTITLEMENTS RELATED TO STATUTORY STAFF	109,34	109,34	0,00	0,00 %	0,00	0,00	0,00	
12	REMUNERATION AND OTHER ENTITLEMENTS RELATED TO EXTERNAL STAFF	14,15	13,71	0,44	3,09 %	0,00	0,44	0,00	
13	OTHER EXPENDITURE RELATING TO STAFF MANAGEMENT	2,06	1,60	0,46	22,30 %	0,00	0,46	0,06	
14	MISSIONS	8,08	6,20	1,88	23,29 %	0,00	1,88	0,00	
15	MEASURES TO ASSIST STAFF	1,14	0,61	0,53	46,33 %	0,00	0,53	0,00	
Tota	al Title 1	134,77	131,46	3,31	2,45 %	0,00	3,31	0,06	
	Title 2: BUILI	DINGS, EQUIP	MENT AND	OPERATI	NG EXPEND	ITURE AT HEA	ADQUARTERS		
20	BUILDINGS AND ASSOCIATED COSTS	21,70	19,87	1,83	8,44 %	0,00	1,83	0,00	
21	COMPUTER SYSTEMS, EQUIPMENT AND FURNITURE	23,41	18,32	5,09	21,74 %	0,00	5,09	0,17	
22	OTHER OPERATING EXPENDITURE	3,38	2,30	1,07	31,83 %	0,00	1,07	0,00	
Total Title 2		48,48	40,49	8,00	16,49 %	0,00	8,00	0,17	
			Title 3 :	DELEGA	ATIONS				
30	DELEGATIONS	524,78	471,41	53,37	10,17 %	0,00	53,37	46,99	
Tota	al Title 3	524,78	471,41	53,37	10,17 %	0,00	53,37	46,99	
	Total EEAS	708,03	643,36	64,67	9,13 %	0,00	64,67	47,21	

Breakdown of Commitments remaining to be settled (in Mio EUR)

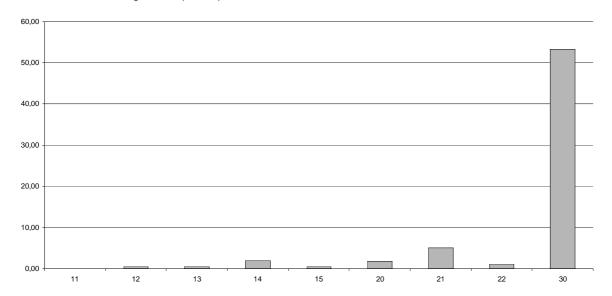


TABLE 4 : Balance Sheet

BALANCE SHEET¹⁴

BALANGE SHEET	
	EUR '000
	31.12.2011
NON-CURRENT ASSETS: Intangible assets	1 421
Property, plant and equipment	83 533
Long-term receivables	4 079
201g to 10001145100	89 033
CURRENT ASSETS:	
Short-term pre-financing	1 659
Short-term receivables	49 614
Cash and cash equivalents	140 347
	191 620
TOTAL ASSETS	280 653
TOTAL AGGLIG	200 000
NON-CURRENT LIABILITIES:	
Other long-term liabilities	(46 151)
	(46 151)
CURRENT LIABILITIES:	
Short-term provisions	(798)
Payables	(37 244)
	(38 042)
TOTAL LIABILITIES	(84 193)
NET ASSETS	<u>196 460</u>
Accumulated surplus	12 003
Economic outturn of the year	184 457
NET ASSETS	<u>196 460</u>

¹⁴ 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: Economic Outturn Account

ECONOMIC OUTTURN ACCOUNT¹⁵

FUR '000

	EUR 000
	2011
OPERATING REVENUE	
Own resource and contributions revenue	711 864
Other operating revenue	172 477
	884 341
OPERATING EXPENSES	
Administrative expenses	(692 872)
Operating expenses	(7 416)
	(700 288)
SURPLUS FROM OPERATING ACTIVITIES	184 053
Financial revenue	767
Financial expenses	(363)
· · · · · · · · · · · · · · · · · · ·	(555)
ECONOMIC CUTTURN FOR THE VEAR	404.457
ECONOMIC OUTTURN FOR THE YEAR	<u>184 457</u>

¹⁵ 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 2011

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	%	Average Payment Times (Days)	Nbr of Late Payments	%	Average Payment Times (Days)
2	1				1	100,00 %	38,00
3	265	5	1,89 %	2,60	260	98,11 %	26,68
4	1				1	100,00 %	35,00
5	9				9	100,00 %	31,78
7	24	2	8,33 %	4,50	22	91,67 %	29,41
8	1				1	100,00 %	54,00
10	47	13	27,66 %	7,46	34	72,34 %	23,91
14	2	2	100,00 %	5,50			
20	2	2	100,00 %	19,00			
30	133064	102003	76,66 %	15,91	31061	23,34 %	48,22
45	18861	17852	94,65 %	20,59	1009	5,35 %	59,15
60	2582	2518	97,52 %	26,36	64	2,48 %	74,57
75	1	1	100,00 %	24,00			

Total Number of Payments	154860	122398	79,04 %		32462	20,96 %	
Average Payment Time	23,43			16,80			48,40

Target Times							
Target Payment Time (Days)	Total Number of Payments	Nbr of Payments within Target Time	%	Average Payment Times (Days)	Nbr of Late Payments	%	Average Payment Times (Days)
2	1				1	100,00 %	38,00
3	265	5	1,89 %	2,60	260	98,11 %	26,68
4	1				1	100,00 %	35,00
5	9				9	100,00 %	31,78
7	24	2	8,33 %	4,50	22	91,67 %	29,41
8	1				1	100,00 %	54,00
10	47	13	27,66 %	7,46	34	72,34 %	23,91
14	2	2	100,00 %	5,50			
20	36	16	44,44 %	13,99	20	55,56 %	34,06
30	154474	120413	77,95 %	15,77	34061	22,05 %	47,63

Total Number of Payments	154860	120451	77,78 %		34409	22,22 %	
Average Payment Time	22,80			15,77			47,42

	Suspensions							
	Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
ĺ	0	40	370	0,24 %	154860	4.589.049,50	0,63 %	726.153.529,77

Late Interest paid in 2011									
	GL Account Description								
EEAS	65010100	Interest on late payment of charges New FR	1 401,09						
			1 401,09						

		TABLE 7 : SITU	IATION ON REV	ENUE AND INCO	ME IN 2011			_			
		Reve	nue and income recog	nized	Reve	Outstanding					
Chapter		Current year RO Carried over RO Total		Total	Current Year RO	Carried over RO	Total	balance			
		1	2	3=1+2	4	5	6=4+5	7=3-6			
Title 4: MISCELLANEOUS UNION TAXES, LEVIES AND DUES											
40	DEDUCTIONS FROM STAFF REMUNERATION	18.511.534,27	0,00	18.511.534,27	18.511.534,27	0,00	18.511.534,27	0,00			
41	CONTRIBUTIONS TO THE PENSION SCHEME	16.525.524,50	0,00	16.525.524,50	16.525.524,50	0,00	16.525.524,50	0,00			
	Total Title 4	35.037.058,77	0,00	35.037.058,77	35.037.058,77	0,00	35.037.058,77	0,00			
		NUE ACCRUING F	ROM THE ADMINIS	STRATIVE OPERAT	ION OF THE INSTI	TUTIONS					
52	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	604.731,19	0,00	604.731,19	604.731,19	0,00	604.731,19	0,00			
57	OTHER CONTRIBUTIONS AND REFUNDS CONNECTED WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	258.814.143,49	0,00	258.814.143,49	258.579.544,14	0,00	258.579.544,14	234.599,35			
	Total Title 5	259.418.874,68	0,00	259.418.874,68	259.184.275,33	0,00	259.184.275,33	234.599,35			
	T	Tit	tle 9: MISCELLAN	EOUS REVENUE		T T	Т				
90	MISCELLANEOUS REVENUE	658.307,55	0,00	658.307,55	658.307,55	0,00	658.307,55	0,00			
	Total Title 9	658.307,55	0,00	658.307,55	658.307,55	0,00	658.307,55	0,00			
	Total EEAS	295.114.241,00	0,00	295.114.241,00	294.879.641,65	0,00	294.879.641.65	234.599,35			

TABLE 8 : RECOVERY OF UNDUE PAYMENTS (Number of Recovery Contexts and corresponding Transaction Amount)

RECOVERY ORDERS ISSUED IN 2011	Error		Follow Up		Irregularity		No error / irregularity		Not specified		TOTALS	
Year of Origin (commitment)	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2007					1	1.401,35					1	1.401,35
2010			1	9.100,00	1	4.055,09					2	13.155,09
2011	2	46.523,57					3	154.861,43	2	6.469,38	7	207.854,38
No Link	1	5.722,89			2	1.565,70	54	204.091.103,01	7	98.757,40	64	204.197.149,0 0
	3	52.246,46	1	9.100,00	4	7.022,14	57	204.245.964,44	9	105.226,78	74	204.419.559,8 2

EXPENSES	Not specifie d		
	Nbr	Amount	
INCOME LINES IN INVOICES	1	-96,11	

	Nbr	Non- Eligible Amount
NON ELIGIBLE AMOUNT IN COST CLAIMS	0	

	Error		Follow Up		Irregularit y		No error / irregularit y		Not specified	
	Nbr	Credit Note Amount	Nbr	Credit Note Amount	Nbr	Credit Note Amount	Nbr	Credit Note Amount	Nbr	Credit Note Amount
CREDIT NOTES	5	-2.437,45	9	-205.209,85	21	-2.951,60	97	-301.973,15	13	-51.995,19

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2011 - EEAS

Year of Origin	Number at 01/01/2011	Number at 31/12/2011	Evolution	Open Amount (Eur) at 01/01/2011	Open Amount (Eur) at 31/12/2011	Evolution
2011	1	20,	1900,00 %	189.125.827,09	371.976,29	-99,80 %
Totals	1	20,	1900,00 %	189.125.827,09	371.976,29	-99,80 %

TABLE 10 : RECOVERY ORDER WAIVERS IN 2011 >= EUR 100.000						
	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
Total EEAS						
Number of PO	waiwara]		

There were no recovery orders in excess of 100.000 € wa	aived.

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

Headquarters Divisions / Delegations	Name of the contractor	Address of the contractor	Type of contrat	Legal base	Global amount for the whole duration of the contract (€)	Reason for the choice of the negotiated procedure
MDR.B1	Argus Security Projects Ltd	Nyugati Ter 9, III/6 1055 Budapest Hongrie	Services	126.1.c	932.310,00	Extreme urgency
MDR.B2	SECURITAS S.A.	Font Saint-Landry 1120 Bruxelles Belgium	Services	126.1.j	276.784.00	Contract declared to be secret
MDR.B3	SIEMENS ENTERPRISE COMMUNICATION S	Guide Gezellestraat 121 B-1654 Beersel/Huizingen	Services	126.1.f	188.497,00	Repetition of similar services entrusted to the economic operator that awarded the initial contract
MDR.B3	SIEMENS ENTERPRISE COMMUNICATION S	Guide Gezellestraat 121 B-1654 Beersel/Huizingen	Services	126.1.f	121.944.00	Repetition of similar services entrusted to the economic operator that awarded the initial contract
ANGOLA	Divisao de Siguraça LDA		Security Guards	126.1e 126.2	243.162,00	Extension
LYBIA (Banghazi)	SMS-GALEA		Security Services	126.1c	176.000,00	Urgency – Immediate response to the needs
LYBIA (Banghazi)	SMS-GALEA		Security Services	126.1c	67.500,00	Urgency – Immediate response to the needs
MDR.A4	Kühne & Nagel		Air & Maritime freight services	126	168.155,00	Urgency - delivery of armoured vehicules - LYBIA (Tripoli)
Brazil	Brasfort Empresa de Segurança Ltda	SAAN - Quadra 01 n.º 635 Brasília - DF	Security Services	126.1	3.900.000,00	
HAITI	EXPERT CONCEPT	No 38, Ruelle Wang, Port- au-Prince	Works	126	494.198,32	Urgency and Danger of collapse
JAPAN	Crown Relocation		Removal Services	127.1a	84.804,00	
KENYA	Kenya Kazi Services Ltd		Security Services	126.1e 126.2	223.081,00	Extension of FWC for security services
MALAWI	Ursa Security International (USI)		Security Guards	127.1a)	104.000,00	

MEWOO	Soluciones para TI S.A. de C.V.	Avenida Vasco de Quiroga 3900 Torre A Piso 10 Colonia Lomas de Santa Fé, Delegación Cuajimalpa México DF, CP 05300	Services	400.4	+/-	The Delegation has to outsource the IT services. The IT company is providing the Delegation with a are very sensitive type of services, where confidentiality, and reliability are essential aspects. This company is now working on basis of annual contracts since 2008 and has proved to provide high quality and reliable services. Their services are closely supervised by the Regional IT in Washington.
MEXICO		Mexico		126.1 j	19.000€/year	
TURKEY	GUL-PA (DOĞTAŞ)	DALBOYU SOKAK NO:36/1-2 SİTELER 06160 ANKARA	SUPPLIES	126	60.000,00	Need of a supplier from which the Delegation can purchase furniture for accommodations of officials
YEMEN	ARGUS	H-1055 Budapest, Nuygati ter 9	Guarding Services	126 (b)	866.928,00	Extension of initial contract for 4 years
YEMEN	ARGUS	H-1055 Budapest, Nuygati ter 9	CPT Services	126 (b)	366.000,00	Extension of initial contract
WEST BANK			Security			Extension of initial contract
GAZA	Control Risk Group		Services	126.1c	155.030,00	
WEST BANK GAZA	Control Risk Group		Security Services	126.1c	218.352,00	Extension of initial contract

TABLE 12 (a): Building contracts signed in 2011 (Headquarters)

	Legal base	Name of the contractant	Contract subject	Global amount for the whole duration of the contract (€)
Headquarters	Art-126-i-h of the I.R	Axa	Lease of the Capital building	12,501,335 € per year
Headquarters	Art-126-i-h of the I.R	Allianz	Lease of the KO 150	2.407.246,77 € per
Headquarters	Art-126-i-h of the I.R	Delta Loyd	Lease of the KO 158	1,181,070 € per year
Headquarters	Art-126-i-h of the I.R	Belgian State	Lease of the KO 115	400,000 €

TABLE 12 (b): Building contracts signed in 2011 (Delegations)

Delegation	Legal base	Name of the contractant	Contract subject	Global amount for the whole duration of the contract (€)
Afghanistan	Art.126.1.h	Mahbubullah Yousuf	Staff Accommodation	558.615,87
Afghanistan	Art.126.1.h	Wali Dayani	Parking	600.000,00
Afghanistan	Art.126.1.h	Wali Dayani	Staff accommodation	3.238.455,36
Afghanistan	Art.126.1.h	Walid Moustamandi	Parking	1.050.000,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	Risto Siliqi Gresa Kadare	Accommodation of official	62.400,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	Drita Lulo	Accommodation of Contract Agent	69.600,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	Jamarber Malltezi	Accommodation of Young Expert	69.600,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	Agim Zeqo	Accommodation of Contract Agent	69.600,00
ALBANIA	FR art 88,1 (a) 91,1 (d), IR art 126.1 (h)	Agron and Mirela Papuli	Rent of Residence	240.000,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	Elsona Agolli	Accommodation of Official	59.760,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	Sajmir Borova	Accommodation of Official	91.200,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	Gigi Lelo	Accommodation of Official	86.400,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	LF Construction Group	Accommodation of Official	90.720,00
ALBANIA	FR art 88,1 (a) and 91,1 (e), IR art 126.1 (h)	Arjan Arizi	Accommodation of Official	69.120,00
Algeria	126 1 h	Anis Souilah	location logement	216.000,00
Algeria	126 1 h	Redouane Dahimene	location logement	216.000,00
Algeria	126 1 h	Hamiani Abderrahmane	location logement	216.000,00
Algeria	126 1 h	Hamiani Abderrahmane	location logement	216.000,00
Algeria	126 1 h	Bouhadja Djamel	location logement	216.000,00
Algeria	126 1 h	Bengana Abdelhamid	location logement	192.000,00
Algeria	126 1 h	Bengana Bouaziz	location logement	44.000,00
ANGOLA	126 1 h	Ana Teresa de Barros Miguel Vuette	Logemente Fonctionnaire	164.808,00
ANGOLA	126 1 h	Ana Paula dos Reis Manita Mendes	Logemente Fonctionnaire	395.539,20
ANGOLA	126 1 h	Délcio Ferreira Costa	Logemente Fonctionnaire	240.000,00
ANGOLA	126 1 h	João Capitão	Logement JED	75.000,00
Argentina	Article 126 1,h	Marcelo Pelc	Rent of JED.	USD 24.000,00
Argentina	Article 126 1,h	Patricio Mariano Caselli	Rent of Residence	USD 553.000,00
Armenia	IR Art 126 (h)	LAURA VARDANYAN	Accommodation of official	138.749,28
Armenia	IR Art 126 (h)	STEPHEN NEWTON	Accommodation of official	88.800,00
Armenia	IR Art 126 (h)	TIGRAN KHACHATRYAN	Delegation office	960.000,00

Austria, Vienna IR 126.1.h General Versicherung additional office premises 39.886.44 curyex Azerbaijan IR Article 126.1(h) Eran Muduroglu Lease of additional office space for Contract Again (1999). Azerbaijan IR Article 126.1(h) Mubariz Mekhraliyev Lease of the property for Contract Again (1999). Azerbaijan IR Article 126.1(h) Khumar Aliyeva Lease of the property for Jebe 9903.1 Azerbaijan IR Article 126.1(h) Khumar Aliyeva Lease of the property for Jebe 9903.1 Azerbaijan IR Article 126.1(h) Jeyhun Guliyev Lease of the property for EC official 200.3400.1 Azerbaijan IR Article 126.1(h) Khazar Ltd Lease of the property for EC official 270.0400.1 Azerbaijan IR Article 126.1(h) Khazar Ltd Lease of property for EU Member 270.0400.1 Azerbaijan IR Article 126.1(h) Khazar Ltd Lease of property for EU Member 270.0400.1 Azerbaijan IR Article 126.1(h) Muhammad Masud Accomodation of Official 23.5.47, Bangladesh article 126.1.h Maksus Ali Chowdhury Accomodation of Official 59.150.4 Bangladesh article 126.1.h Kazuko Bhuiyan Accomodation of Official 69.840, Bangladesh article 126.1.h Arwar Hussain Accomodation of CA 33.840, Bangladesh article 126.1.h Sayeed Hassan Accomodation of CA 32.955, Bangladesh article 126.1.h Serajul Majid Mammon Accomodation of CA 32.955, Bangladesh article 126.1.h Serajul Majid Mammon Accomodation of CA 32.955, Bangladesh article 126.1.h Jahasen Masud Mamoor Accomodation of CA 31.180, Bangladesh article 126.1.h Jahasen Masud Mamoor Accomodation of CA 31.180, Bangladesh article 126.1.h Jahasen Masud Mamoor Accomodation of CA 31.180, Bangladesh article 126.1.h Jahasen Masud Mamoor Accomodation of CA 31.180, Bangladesh article 126.1.h Jahasen Masud Mamoor Accomodation of CA 31.180, Bangladesh article 126.1.h Jahasen Masud Mamoor Accomodation of CA 31.180, Bangladesh article 126.1.h Jahasen Masud Mamoor Accomodation of CA 31.180, Bangladesh article 126.1.h Jahasen Masud Mamoor Accomodation of CA 31.180, Bangladesh article 126.1.h Jahasen Masud Accomodation of CA BDD 124000, Barbados 126.1.h Sinkhar Akme	Australia	126 1 h	Century 21	Accomodation of CA	96.044,78
Austria, Vienna IR 126.1.h Generali Versicherung AG Azerbaijan IR Article 126.1(h) Eran Muduroglu Lease of additional office space for Delegation (1998) (19	Austria, Vienna	IR 126.1.h	Liegenschaftsverwaltung GmbH & Co. ParkInvest	garage place for staff	1.524,00 eur/year
Azerbaijan IR Article 126.1(h) Eran Muduroglu Lease of additional office space for Delegation (and Delegation) [Azerbaijan] IR Article 126.1(h) Mubariz Mekhraliyev Lease of the property for Contract Agent (Contract Agent) [Azerbaijan] IR Article 126.1(h) Khumar Aliyeva Lease of the property for JED (appendix of the property for JED (appendix of JED) [Azerbaijan] IR Article 126.1(h) Jeyhun Guliyev (appendix of JED) [Azerbaijan] IR Article 126.1(h) Jeyhun Guliyev (appendix of JED) [Azerbaijan] IR Article 126.1(h) Jeyhun Guliyev (appendix of JED) [Azerbaijan] IR Article 126.1(h) Khazar Ltd Lease of property for EU Member State official article 126.1(h) Muhammad Masud Accomodation of Official 23.547.5 [Azerbaijan]	Austria, Vienna	IR 126.1.h	Generali Versicherung	additional office premises	39.886,44 eur/year
Azerbaijan IR Article 126.1(h) Mubariz Mekhraliyev Lease of the property for 249,000.01 Azerbaijan IR Article 126.1(h) Khumar Aliyeva Lease of the property for JED 69,903.6 Azerbaijan IR Article 126.1(h) Jeyhun Guliyev Lease of the property for EC official 18 Article 126.1(h) Jeyhun Guliyev Lease of the property for EC official 270,000.01 Azerbaijan IR Article 126.1(h) Khazar Ltd Lease of property for EU Member State official 270,000.01 Bangladesh article 126.1.h Muhammad Masud Accomodation of Official 23,547,5 Bangladesh article 126.1.h Sultana Khan Accomodation of Official 59,150.4 Bangladesh article 126.1.h Kazuko Bhuiyan Accomodation of Official 60,840,5 Bangladesh article 126.1.h Kazuko Bhuiyan Accomodation of CA 33,800,2 Bangladesh article 126.1.h Sayeed Hassan Accomodation of Official 43,940,3 Bangladesh article 126.1.h Sayeed Hassan Accomodation of Official 44,940,3 Bangladesh article 126.1.h Serajul Majid Mammon Accomodation of CA 32,955,2 Bangladesh article 126.1.h Serajul Majid Mammon Accomodation of CA 32,955,2 Bangladesh article 126.1.h Sayeed Reza Chhaudhury Accomodation of CA 32,955,2 Bangladesh article 126.1.h Sayeed Reza Chhaudhury Accomodation of CA 33,180,2 Bangladesh article 126.1.h Jabaeen Masud Mamoor Accomodation of CA 33,180,3 Bangladesh article 126.1.h Jabaeen Masud Mamoor Accomodation of CA 33,180,3 Bangladesh article 126.1.h Jabaeen Masud Mamoor Accomodation of CA 33,180,3 Bangladesh article 126.1.h Jahanara S. Khansur Residence HoD 630,938,5 Barbados 126.1.h Sir Allan Fields Accomodation of CA BDD 248400,1 Barbados 126.1.h Sareh Proudfoot Accomodation of CA BDD 248400,1 Barbados 126.1.h Sareh Proudfoot Accomodation of CA BDD 124800,1 Barbados 126.1.h Resemarie Garcia Accomodation of CA BDD 124800,1 Barbados 126.1.h Resemarie Garcia Accomodation of CA BDD 124800,1 Barbados 126.1.h Resemarie Garcia Accomodation of CA BDD 124800,1 Barbados 126.1.h Resemarie Garcia Accomodation of CA BDD 124800,1 Barbados 126.1.h Resemarie Garcia Accomodation of CA BDD 124800,1 Barbados 126.1.h Resemarie	Azerbaijan	IR Article 126.1(h)		for	452.997,00
Azerbaijan IR Article 126.1(h) Jeyhun Guliyev Lease of the property for EC 203.040.0 Azerbaijan IR Article 126.1(h) Khazar Ltd Lease of property for EU Member State official 23.547.5 Bangladesh article 126.1.h Muhammad Masud Accomodation of Official 23.547.5 Bangladesh article 126.1.h Maksus Ali Chowdhury Accomodation of Official 59.150.4 Bangladesh article 126.1.h Maksus Ali Chowdhury Accomodation of Official 60.840.5 Bangladesh article 126.1.h Arwar Hussain Accomodation of CA 33.800.2 Bangladesh article 126.1.h Sayeed Hassan Accomodation of Official 43.940.5 Bangladesh article 126.1.h Sayeed Hassan Accomodation of Official 43.940.5 Bangladesh article 126.1.h Serajul Majid Mammon Accomodation of Official 32.955.2 Bangladesh article 126.1.h Serajul Majid Mammon Accomodation of Official 32.955.2 Bangladesh article 126.1.h Sayeed Roza Chhaudhury Accomodation of Official 32.955.2 Bangladesh article 126.1.h Sayeed Roza Chhaudhury Accomodation of Official 32.955.2 Bangladesh article 126.1.h Jabaeen Masud Mamoor Accomodation of Official 33.124.1 Bangladesh article 126.1.h Jabaeen Masud Mamoor Accomodation of CA 33.124.2 Bangladesh article 126.1.h Jahanara S. Khansur Residence HoD 630.938.8 Barbados 126.1.h Guy Berridge/Gillian Field Accomodation of CA BDD 248400.6 Barbados 126.1.h Guy Berridge/Gillian Field Accomodation of CA BDD 225000.6 Barbados 126.1.h Rosemarie Garcia Accomodation of CA BDD 25000.6 Barbados 126.1.h Rosemarie Garcia Accomodation of CA BDD 25000.6 Barbados 126.1.h Molosa ADJOVI Logement AC Accomodation Of CA BDD 25000.6 Barbados 126.1.h Molosa ADJOVI Logement AC Accomodation Of CA BDD 25000.6 BENIN IR 126.1.h Molosa ADJOVI Logement AC Accomodation Of CA BDD 25000.6 BENIN IR 126.1.h Marina Led Merkel Roselance HoD 171.885.6 Bolivia 126.1.h Marina Led Merkel Roselance HoD	Azerbaijan	IR Article 126.1(h)	Mubariz Mekhraliyev	Lease of the property for	249.000,00
Azerbaijan IR Article 126.1(h) Khazar Ltd Lease of property for EU Member State official 23.547.5 Bangladesh article 126.1.h Muhammad Masud Accomodation of Official 23.547.5 Bangladesh article 126.1.h Suttana Khan Accomodation of Official 59.150.4 Bangladesh article 126.1.h Kazuko Bhuiyan Accomodation of Official 60.840.5 Bangladesh article 126.1.h Kazuko Bhuiyan Accomodation of CA 33.800.2 Bangladesh article 126.1.h Sayeed Hassan Accomodation of CA 30.983.5 Bangladesh article 126.1.h Sayeed Hassan Accomodation of Official 43.940.5 Bangladesh article 126.1.h Sayeed Hassan Accomodation of Official 43.940.5 Bangladesh article 126.1.h Sayeed Hassan Accomodation of Official 43.940.5 Bangladesh article 126.1.h Sayeed Reza Chiaudhury Accomodation of Official 50.700.4 Bangladesh article 126.1.h Sayeed Reza Chiaudhury Accomodation of Official 50.700.4 Bangladesh article 126.1.h Sayeed Reza Chiaudhury Accomodation of Official 50.700.4 Bangladesh article 126.1.h Salma Banua Accomodation of CA 33.124.2 Bangladesh article 126.1.h Salma Banua Accomodation of CA 33.124.2 Bangladesh article 126.1.h Salma Banua Accomodation of CA 33.124.2 Bangladesh article 126.1.h Salma Banua Accomodation of CA 33.124.2 Bangladesh article 126.1.h Salma Banua Accomodation of CA 38.870.3 Bangladesh article 126.1.h Salma Banua Accomodation of CA 38.870.3 Bangladesh article 126.1.h Salma Banua Accomodation of CA 38.870.3 Bangladesh article 126.1.h Sir Alan Fields Accomodation of CA BDD 22800.6 Barbados 126.1.h Sir Alan Fields Accomodation of CA BDD 22800.6 Barbados 126.1.h Sarah Proudfoot Accomodation of CA BDD 22800.6 Barbados 126.1.h Rosemarie Garcia Accomodation of CA BDD 22800.6 Barbados 126.1.h Rosemarie Garcia Accomodation of CA BDD 22800.6 Barbados 126.1.h Rosemarie Garcia Accomodation of CA BDD 22800.6 Barbados 126.1.h Rocias ADAGBE Logement AC Accomodation Of CA BDD 22800.6 Barbados 126.1.h Nicolas ADAGBE Logement AC Accomodation Of CA BDD 22800.6 Barbados 126.1.h Nicolas ADAGBE Logement AC Accomodation Of CA BDD 22800.6 Barbados 126.1.h	Azerbaijan	IR Article 126.1(h)	Khumar Aliyeva	Lease of the property for JED	69.903,00
State official 270,000,000 23,547,5	Azerbaijan	IR Article 126.1(h)	Jeyhun Guliyev		203.040,00
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Barbados 126 1.h Sir Allan Fields Accomodation of CA BDD 248400.0 Barbados 126 1.h Guy Berridge/Gillian Field Accomodation of CA BDD 312000.0 Barbados 126 1.h Janet Lennox Accomodation of CA BDD 127200.0 Barbados 126 1.h Sarah Proudfoot Accomodation of CA BDD 225000.0 Barbados 126 1.h Rosemarie Garcia Accomodation of Official BDD 312000.0 Barbados 126 1.h Rosemarie Garcia Accomodation of CA BDD 67500.0 Barbados 126 1.h Sophia Nassief Accomodation of CA BDD 124800.0 BENIN IR 126.1.h M. Nicolas ADJOVI Logement AC 54.881.6 BENIN IR 126.1.h Nicolas ADAGBE Logement AC 64.211.5 BENIN IR 126.1.h Gbédjinou Régis QUENUM Logement AC 58.540.4 BOIvia 126 1.h Marina L. de Merkel Residence HoD 71.985.6 Bolivia 126 1.h Ma. Guadalupe Orihuela Accomodation CA 15.695.3 Bolivia 126 1.h Javier Palza Prudencio Accomodation CA 15.695.3 Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990.0	Bangladesh	article 126 1.h	· ·	Residence HoD	
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Barbados 126 1.h Sarah Proudfoot Accomodation of CA BDD 127200,0 Barbados 126 1.h Rosemarie Garcia Accomodation of Official BDD 312000,0 Barbados 126 1.h Rosemarie Garcia Accomodation of Official BDD 312000,0 Barbados 126 1.h Richard & Mary Edwards Accomodation of CA BDD 67500,0 Barbados 126 1.h Sophia Nassief Accomodation of CA BDD 124800,0 BENIN IR 126.1.h M. Nicolas ADJOVI Logement AC 54.881,6 BENIN IR 126.1.h Nicolas ADAGBE Logement AC 64.211,5 BENIN IR 126.1.h Gbédjinou Régis QUENUM Adendra Residence HoD 71.985,6 Bolivia 126 1.h Wolfgang Sussman Addendum 11.665,0 Bolivia 126 1.h Ma. Guadalupe Orihuela Accomodation Officer 28.915,6 Bolivia 126 1.h Javier Palza Prudencio Accomodation JED 45.990,0	Barbados				
Barbados 126 1.h Rosemarie Garcia Accomodation of Official BDD 312000,0 Barbados 126 1.h Richard & Mary Edwards Accomodation of CA BDD 67500,0 Barbados 126 1.h Sophia Nassief Accomodation of CA BDD 124800,0 BENIN IR 126.1.h M. Nicolas ADJOVI Logement AC 54.881,6 BENIN IR 126.1.h Nicolas ADAGBE Logement AC 64.211,5 BENIN IR 126.1.h Gbédjinou Régis Logement AC 58.540,4 BENIN IR 126.1.h Marina L. de Merkel Residence HoD 71.985,6 Bolivia 126 1.h Wolfgang Sussman Addendum 11.665,0 Bolivia 126 1.h Ma. Guadalupe Orihuela Accomodation Officer 28.915,6 Bolivia 126 1.h Javier Palza Prudencio Accomodation CA 15.695,3 Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	Barbados	126 1.h	Janet Lennox	Accomodation of CA	BDD 127200,00
Barbados 126 1.h Richard & Mary Edwards Accomodation of CA BDD 67500,0 Barbados 126 1.h Sophia Nassief Accomodation of CA BDD 124800,0 BENIN IR 126.1.h M. Nicolas ADJOVI Logement AC 54.881,6 BENIN IR 126.1.h Nicolas ADAGBE Logement AC 64.211,5 BENIN IR 126.1.h Gbédjinou Régis QUENUM Selviua 126 1.h Marina L. de Merkel Residence HoD 71.985,6 Bolivia 126 1.h Wolfgang Sussman Addendum 11.665,0 Bolivia 126 1.h Ma. Guadalupe Orihuela Accomodation Officer 28.915,6 Bolivia 126 1.h Javier Palza Prudencio Accomodation CA 15.695,3 Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	Barbados	126 1.h	Sarah Proudfoot	Accomodation of CA	BDD 225000,00
Barbados126 1.hRichard & Mary EdwardsAccomodation of CABDD 67500,0Barbados126 1.hSophia NassiefAccomodation of CABDD 124800,0BENINIR 126.1.hM. Nicolas ADJOVILogement AC54.881,6BENINIR 126.1.hNicolas ADAGBELogement AC64.211,5BENINIR 126.1.hGbédjinou Régis QUENUMLogement AC58.540,4Bolivia126 1.hMarina L. de MerkelResidence HoD71.985,6Bolivia126 1.hWolfgang SussmanAddendum11.665,0Bolivia126 1.hMa. Guadalupe OrihuelaAccomodation Officer28.915,6Bolivia126 1.hJavier Palza PrudencioAccomodation CA15.695,3Bolivia126 1.hTeresa Rabaj PantojaAccomodation JED45.990,0	Barbados	126 1.h	Rosemarie Garcia	Accomodation of Official	BDD 312000,00
Barbados 126 1.h Sophia Nassief Accomodation of CA BDD 124800,0 BENIN IR 126.1.h M. Nicolas ADJOVI Logement AC 54.881,6 BENIN IR 126.1.h Nicolas ADAGBE Logement AC 64.211,5 BENIN IR 126.1.h Gbédjinou Régis QUENUM Logement AC 58.540,4 Bolivia 126 1.h Marina L. de Merkel Residence HoD 71.985,6 Bolivia 126 1.h Wolfgang Sussman Addendum 11.665,0 Bolivia 126 1.h Ma. Guadalupe Orihuela Accomodation Officer 28.915,6 Bolivia 126 1.h Javier Palza Prudencio Accomodation CA 15.695,3 Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	Barbados	126 1.h	Richard & Mary Edwards	Accomodation of CA	BDD 67500,00
BENIN IR 126.1.h M. Nicolas ADJOVI Logement AC 54.881,6 BENIN IR 126.1.h Nicolas ADAGBE Logement AC 64.211,5 BENIN IR 126.1.h Gbédjinou Régis QUENUM Logement AC 58.540,4 Bolivia 126.1.h Marina L. de Merkel Residence HoD 71.985,6 Bolivia 126.1.h Wolfgang Sussman Addendum 11.665,0 Bolivia 126.1.h Ma. Guadalupe Orihuela Accomodation Officer 28.915,6 Bolivia 126.1.h Javier Palza Prudencio Accomodation CA 15.695,3 Bolivia 126.1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	Barbados	126 1.h		Accomodation of CA	BDD 124800,00
BENIN IR 126.1.h Nicolas ADAGBE Logement AC 64.211,5 BENIN IR 126.1.h Gbédjinou Régis QUENUM Logement AC 58.540,4 Bolivia 126 1.h Marina L. de Merkel Residence HoD 71.985,6 Bolivia 126 1.h Wolfgang Sussman Addendum 11.665,0 Bolivia 126 1.h Ma. Guadalupe Orihuela Accomodation Officer 28.915,6 Bolivia 126 1.h Javier Palza Prudencio Accomodation CA 15.695,3 Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	BENIN	IR 126.1.h	M. Nicolas ADJOVI	Logement AC	54.881,65
BENIN IR 126.1.h Gbédjinou Régis QUENUM Logement AC 58.540,4 Bolivia 126 1.h Marina L. de Merkel Residence HoD 71.985,6 Bolivia 126 1.h Wolfgang Sussman Addendum 11.665,0 Bolivia 126 1.h Ma. Guadalupe Orihuela Accomodation Officer 28.915,6 Bolivia 126 1.h Javier Palza Prudencio Accomodation CA 15.695,3 Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	BENIN	IR 126.1.h	Nicolas ADAGBE	Logement AC	64.211,53
Bolivia126 1.hMarina L. de MerkelResidence HoD71.985,6Bolivia126 1.hWolfgang SussmanAddendum11.665,0Bolivia126 1.hMa. Guadalupe OrihuelaAccomodation Officer28.915,6Bolivia126 1.hJavier Palza PrudencioAccomodation CA15.695,3Bolivia126 1.hTeresa Rabaj PantojaAccomodation JED45.990,0	BENIN	IR 126.1.h		Logement AC	58.540,42
Bolivia 126 1.h Ma. Guadalupe Orihuela Accomodation Officer 28.915,6 Bolivia 126 1.h Javier Palza Prudencio Accomodation CA 15.695,3 Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	Bolivia	126 1.h	Marina L. de Merkel	Residence HoD	71.985,60
Bolivia 126 1.h Javier Palza Prudencio Accomodation CA 15.695,3 Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	Bolivia	126 1.h	Wolfgang Sussman	Addendum	11.665,05
Bolivia 126 1.h Teresa Rabaj Pantoja Accomodation JED 45.990,0	Bolivia	126 1.h	Ma. Guadalupe Orihuela	Accomodation Officer	28.915,66
45.990,0	Bolivia	126 1.h	Javier Palza Prudencio	Accomodation CA	15.695,39
Bolivia 126 1.h Maria F. Josefa Monje Accomodation Officer 10.098 1	Bolivia	126 1.h	Teresa Rabaj Pantoja	Accomodation JED	45.990,06
,	Bolivia	126 1.h	Maria F. Josefa Monje	Accomodation Officer	10.098,18

Bolivia	126 1.h	Maria Berdegue de Arauco / Eduardo Berdegue	Accomodation CA	15.147,27
Bolivia	126 1.h	Ana Maria Seoane de Capra	Accomodation CA	13.331,48
Bolivia	126 1.h	Lourdes Alipaz de Zabaleta	Accomodation CA	42.306,28
Bolivia	126 1.h	Leslie Pamela Morrison Vila	Accomodation CA	13.331,48
Bolivia	126 1.h	Jenny Luz Salazar de Grandchant	Accomodation Officer	61.016,95
Bolivia	126 1.h	Jorge Alejandro Numbela Saavedra	Accomodation Officer	61.016,95
Bolivia	126 1.h	Andrea Karina Gonzalez Karpovics	Accomodation Officer	71.186,44
Bolivia	126 1.h	Jose Carlos Bacigallupo Weeks	Office	5.942,52
BiH	Article 126.1.h	Mr Said Fazlagic	Accommodation of CA	68.717,63
BiH	Article 126.1.h	Mr Elma Avdic	Accommodation of CA	61.355,03
BiH	Article 126.1.h	Mr Dzafer Prevljak	Accommodation of Official	63.809,23
BiH	Article 126.1.h	Dr. Husein Camo	Accommodation of Official	67.490,53
BiH	Article 126.1.h	Mr Amir Alikadic	Accommodation of Official	120.000,00
Botswana	art. 91 FR, art. 126 IR	Jane Katherine Yeats	Rental of accommodation for offical	58.809,00
Botswana	art. 91 FR, art. 126 IR	Phoenix Finance Group PTY	Rental of accommodation for offical	58.809,00
Brazil	126 1.h	Letícia Aguiar Cardoso Naves	Residence for HoD	266.000,00
Brazil	126 1.h	André Gomes Ouvinha Peres	Accomodation for JED	48.000,00
Brazil	126 1.h	Cláudia Raquel Moreira Peters de Figueiredo	Accomodation for Official	156.000,00
Brazil	126 1.h	ELO Comércio e Serviços	Accomodation for Official	99.500,00
Brazil	126 1.h	Talita Mondim Leivas	Accomodation for Official	40.200,00
Brazil	126 1.h	Manoel Antônio do Prado	Accomodation for Official	109.194,00
Brazil	126 1.h	João Carlos Dietzsch	Accomodation for Official	143.000,00
Burkina Faso	ME: article 126 1.h	M. KABORE Emile	Bureaux Archives DUE	14.726,57
Burkina Faso	ME: article 126 1.h	M. KY Edmond	Logement JED	41.161,23
Burkina Faso	ME: article 126 1.h	Mme CONGO OUEDRAOGO Djara	Logement Fonctionnaire	15.549,79
Burkina Faso	ME: article 126 1.h	Mme SEKONE BAMBARA Joséphine	Logement Fonctionnaire	13.720,41
Burkina Faso	ME: article 126 1.h	M. KOUANDA Moussa	Résidence du Chef de Délégation	168.303,71
BURUNDI	Art. 126 1.h	La Communauté des dames de Schönstatt	Location logement AC	31.000,00
BURUNDI	Art. 126 1.h	Michel Ngendankazi	Location logement AC	72.000,00
BURUNDI	Art. 126 1.h	Raymond Teguza	Location logement FONCT	96.000,00
BURUNDI	Art. 126 1.h	La société Compagnie de Finances et d'Entreprise	Location logement FONCT Pavel Pinkava	52.800,00
BURUNDI	Art. 126 1.h	Adèle Nzeyimana	Location logement FONCT	76.800,00
BURUNDI	Art. 126 1.h	Claudette Hakizimana	Location logement FONCT	96.000,00
BURUNDI	Art. 126 1.h	Karine Desenne	Location logement FONCT	48.000,00
BURUNDI	Art. 126 1.h	Ildephonse Gasore	Location logement JED	13.728,00
CAMBODIA	126.1 h of IR	Ms. Chea Kheng	Apartment for CA	38.677,13
CAMBODIA	126.1 h of IR	Ms. Chea Kheng	Apartment for CA	36.603,12
CAMBODIA	126.1 h of IR	Mr. Ly Kong	House for CA	38.328,01
CAMBODIA	126.1 h of IR	Ms. Phoeurng Sackona	House for CA	96.653,24

CAMBODIA	126.1 h of IR	Ms. Seng Sarann	House for CA	81.087,04
Cameroun	126.1h)	Mme Helen GALEGA FEH	Logement Agent contractuel	4.624,08
Cameroun	126.1h)	Mme Anne MONNEYANG	Logement Agent contractuel	46.649,40
Cameroun	126.1h)	Mme Nadine ONDJA'A	Logement Agent contractuel	6.047,14
Cameroun	126.1h)	Mme Anne MONNEYANG	Logement Agent contractuel	52.137,56
Cameroun	126.1h)	SCI TOLIS	Logement Agent contractuel	10.572,34
Cameroun	126.1h)	Mme Elisabeth MANDENGUE KEDI	Logement Agent contractuel	29.270,21
Cameroun	126.1h)	SCI TOLIS	Logement Agent contractuel	12.297,55
Canada	126 1 h.	Malcolm Britto/Sylvia Cesaratto	Rent for Official	134.458,55
Canada	126 1 h.	Pam Boudreau	Rent for Official	23.733,43
Cap Vert	ME 126.1.h	Teresa daCosta	Bureax Délégation	159.978,00
Cap Vert	ME 126.1.h	Joao Fonseca	Logement Fonctionnaire	56.591,00
Cap Vert	ME 126.1.h	Arnaldo Silva	Logement Fonctionnaire	50.061,00
Cap Vert	ME 126.1.h	Manuel Ney Cardoso Junior	Logement JED	7.255,00
Cap Vert	ME 126.1.h	Sofia Imobiliaria - Sociedade Unipessoal Lda.	Logement AC	8.978,00
Centrafic. Rep.	ME 126.1.H	UAC	Logement AC	10.501,58
Centrafic. Rep.	ME 126.1.H	SCI "La promesse"	Logement fonctionnaire	14.635,11
Centrafic. Rep.	ME 126.1.H	OGOULA Marie-blanche	Logement fonctionnaire	22.867,35
Chile	IR art. 126.1	Horacio Oscar Sbrolla	Accomodation CA	40.000,00
CHINA, Beijing	126.1h)	LIN Beishan	Accommodation Official	160.797,71
CHINA, Beijing	126.1h)	HONG Yan	Accommodation Official	144.862,80
CHINA, Beijing	126.1h)	GUO Meng	Accommodation Official	52.150,61
CHINA, Beijing	126.1h)	SONG Chen	Accommodation CA	26.075,30
CHINA, Beijing	126.1h)	WEI Huadong	Accommodation Official	92.712,19
CHINA, Beijing	126.1h)	SHAO HWEI-CHUNG	Accommodation Official	92.712,19
CHINA, Beijing	126.1h)	LUO Ruiqi	Accommodation CA	26.075,30
CHINA, Beijing	126.1h)	SUN Yun	Accommodation CA	52.150,61
CHINA, Beijing	126.1h)	LI Nan	Accommodation Official	26.075,30
CHINA, Beijing	126.1h)	CHEN Chwen Hwa	Accommodation CA	26.075,30
CHINA, Beijing	126.1h)	ZHANG Guanjun	Accommodation Official	37.664,33
CHINA, Beijing	126.1h)	LI Saifen	Accommodation Official	92.712,19
CHINA, Beijing	126.1h)	Beijing Housing service Corporation for diplomatic missions	Accommodation Official	46.046,96
China, Hong Kong	Art 126 1(h) IR	Topoint Properties Limited	Accommodation of Official	335.000,00
China, Hong Kong	Art 126 1(h) IR	The Lead Honour Holdings Limited	Rent of Residence	210.000,00
China, Hong Kong	Art 126 1(h) IR	Pun Kin Wa & Chan Lap Ping	Accommodation of Official	406,00

China, Hong Kong	Art 126 1(h) IR	Ovolo Group Limited	Temporary Accommodation of Official	5.130,00
Colombia	Art. 126 1.h	Victoria Consuelo Saavedra	Accomodation of Contract Agent	198.200,00
Colombia	Art. 126 1.h	María Cristina de Aparicio	Accomodation of Official	160.000,00
Colombia	Art. 126 1.h	María Piedad Garcia	Accomodation of Official	155.000,00
Colombia	Art. 126 1.h	Diana Ines Lopez Suarez	Accomodation of Official	155.000,00
Congo, R.D.	Article 126-1-h des ME	UTEXAFRICA	Logement AC	204.000,00
Congo, R.D.	Article 126-1-h des ME	UTEXAFRICA	Logement AC	192.000,00
Congo, R.D.	Article 126-1-h des ME	UTEXAFRICA	Logement AC	204.000,00
Congo, R.D.	Article 126-1-h des ME	UTEXAFRICA	Logement AC	228.000,00
Congo, R.D.	Article 126-1-h des ME	Mme Odiane LOKAKO	Logement AC	198.000,00
Congo, R.D.	Article 126-1-h des ME	STC sprl (La Société des travaux et de Construction)	Logement Jed	184.800,00
Congo, R.D.	Article 126-1-h des ME	STC sprl (La Société des travaux et de Construction)	Logement fonctionnaire	278.562,72
Congo, Rep.	ME 126.1.h	LE BOURHIS	Logement Fonctionnaire	146 400,01
COSTA RICA	126.1h)	VISION ASESORIA LEGAL	LOGEMENT AC	69.231,00
COSTA RICA	126.1h)	DESARROLLOS Y SISTEMAS DE POTENCIA DEYSPO S.A.	LOGEMENT JED.	36.923,00
Cote d'Ivoire	Art-126-1-h of the I.R	SCI HASA	Location d'un appartement de passage pendant la crise (SYCHELLES)	12.195,90
Cote d'Ivoire	Art-126-1-h of the I.R	SCI HASA	Location d'un appartement de passage pendant la crise (REUNION)	4.573,44
Cote d'Ivoire	Art-126-1-h of the I.R	SCI HASA	Location d'un appartement pour le RSO (BORA BORA)	175.620,96
Cote d'Ivoire	Art-126-1-h of the I.R	SGBCI	Contrat de bail à loyer pour les logements du personnel expatrié	1.897.450,56
Cote d'Ivoire	Art-126-1-h of the I.R	SEEG	Contrat de bail à loyer - location de bureaux pour la Délégation de l'UE	701.343,72
CROATIA	126.1h)	MR.PECATNIK	ACCOMMODATION OF OFFICIAL	
CROATIA	126.1h)	MS POZGAJ	ACCOMMODATION OF CONTRACT AGENT	32.000,00
Cuba	IR 126.1.h	Grupo Empresarial PALCO	Rent of Residence	468.064,24
Dominican Rep	Art. 126 1.h	Frederich BERGES GUERRERO	Rental of accomodation for Official	59.725,00
Dominican Rep	Art. 126 1.h	Acacia REYES EVERTZ	Rental of accomodation for CA	71.985,60
Dominican Rep	Art. 126 1.h	Rosanna GUZMAN DE MOYA	Rental of accomodation for Official	201.984,00
Dominican Rep	Art. 126 1.h	Juan RAMOS MOREY	Rental of accomodation for Official	203.389,00
Dominican Rep	Art. 126 1.h	Jean Pierre BAHSA WARD	Residence for HoD	779.661,02
Dominican Rep	Art. 126 1.h	Josuel CASTILLO	Rental of accomodation for JED	20.503,43
ECUADOR	art.126-1	María Giovana Lopez Reyes	Accomodation CA	35.630,00
ECUADOR	art.126-1	Patricia Dobronski	Accomodation CA	63.692,00
ECUADOR	art.126-1	Maria Dolores Barboto	Residence	192.478,00
ECUADOR	art.126-1	Gustavo Paez	Accomodation Official	55.384,00

ECUADOR	art.126-1	Paula Nuñez Ginatta	Accomodation JED	28.615,00
ECUADOR	art.126-1	Monica Poveda	Accomodation CA	33.230,00
Egypt	126.1h)	Rania Nasr	Accomodation for Contractual Agent	72.000,00
Egypt	126.1h)	Nadia El Bially	Accomodation for Contractual Agent	74.520,00
EGYPT	126.1h)	Ms. Nadia Ragheb El- Bialy El-Sayegh	Accommodation of Official	103.200,00
EGYPT	126.1h)	Hilton Cairo WTC Residence	Accommodation of Official	38.175,00
EGYPT	126.1h)	Mrs. Nagwa Mahmoud Zaki	Accommodation of Official	142.080,00
EGYPT	126.1h)	Mr. Hussein Mohamed Abdel Khalek Saber	Renewal of Accommodation of Official	12.046,50
EGYPT	126.1h)	Mr. Hussein Mohamed Abdel Khalek Saber	Renewal of Accommodation of Official	118.206,24
EGYPT	126.1h)	Mrs. Shorouk Abbas	Accommodation of Official	30.000,00
EL SALVADOR	126.1h)	COSETTE VIAUD VIDES	ACCOMODATION OF CONTRACT AGENT	USD 54000
EL SALVADOR	126.1h)	JOSE ISMAEL VILLACORTA	ACCOMODATION OF CONTRACT AGENT	USD 72000
EL SALVADOR	126.1h)	ELISAS CECILIA SOL DE MONGE	ACCOMODATION OF CONTRACT AGENT	USD 108000
EL SALVADOR	126.1h)	PROPIETARIO DIFLO, SA DE CV	ACCOMODATION OF CONTRACT AGENT	USD 54000
EL SALVADOR	126.1h)	CASTELEC, S.A. DE C.V.	RENT OF OFFICE	USD 816000
EL SALVADOR	126.1h)	ANA CRISTIANI DE SUAREZ	RENT OF RESIDENCE	USD 192000
EL SALVADOR	126.1h)	MICHELLE GALLARDO DE GUTIERREZ	ACCOMODATION OF OFFICIAL	USD 144000
ERITREA	Article 126 1.h	Ms. Amaresh Gebreyesus	Accommodation of Official	49.913,34
ERITREA	Article 126 1.h	Mr. Kidane Gebresellase Zerai	Accommodation of JED	29.880,00
ERITREA	Article 126 1.h	Mr. Arafayne Misghina	Accommodation of Contract Agent	15.712,67
Ethiopia, Adis Abbaba	126.1h)	ABEBETCH ZEWDIE BOSUENER	Lease contract	102.203,60
Ethiopia, Adis Abbaba	126.1h)	HAREGEWINE GEMEDA	Lease contract	97.336,76
Ethiopia, AU	Article 126.1 h,	Mrs. Hiwot Tadesse Hailemeskel	Accommodation of Official	115.447,28
Ethiopia, AU	Article 126.1 h,	Mrs. Zenebech Tola Kerenso	Accommodation of YED	93.102,65
Fiji	126.1h)	Julie Ann Apted	Accomodation of Contract Agent	42.480,00
Fiji	126.1h)	Jeremy Standen	Accomodation of Young expert	14.415,30
Fiji	126.1h)	Theresa Apted (Wilter holdings limited	Accomodation of HOD	151.739,95
France, Strasbourg	article 126.1h	MERCIERE DEUX SCI	Rent of delegation building	420.000,00
fYroM	IR 126/h	Mr Miodrag POPOVIC	Rent of Residence	360.000,00
fYroM	IR 126/h	Mr Blasko VELKOV	Accomodation of Official	64.800,00

		ANGJELESKA & Mr Ilija ANGJELESKI		24.000,00
fYroM	IR 126/h	Ms Srna HRSUM	Accomodation of Contract Agent	54.000,00
fYroM	IR 126/h	Mr Zoran SPASOV	Accomodation of Contract Agent	115.200,00
fYroM	IR 126/h	Mr Slave POPOVSKI	Accomodation of Official	112.320,00
fYroM	IR 126/h	Mr Hristo JANKOV	Accomodation of Contract Agent	48.600,00
fYroM	IR 126/h	Mr Jovo GADZOVSKI	Accomodation of Contract Agent	86.400,00
Gabon	Art.126 1.h	IMP CONSEIL	Accomodation official	44.083,68
Gabon	Art.126 1.h	IMP CONSEIL	Accomodation contractuel agent -résilié	5.906,63
Gabon	Art.126 1.h	IMP CONSEIL	Accomodation JED	38.417,15
Gabon	Art.126 1.h	Paulette COLOMBANI- LOUI	Accomodation contractuel agent	46.649,39
Gabon	Art.126 1.h	Colette KEBA	Accomodation contractuel agent	54.881,64
Gabon	Art.126 1.h	AIL	Accomodation official	135.589,93
Gambia	126.1h)	Mr. Fara Shams	Lease contract for the Junior Expert	10.000,00
Georgia	IR Article 126 1.h	Mr. Paata GAPRINDASHVILI	Accommodation of an EU official	54.992,36
Georgia	IR Article 126 1.h	Mr. Levan GIGAURI	Accommodation of an EU official	57.768,05
Georgia	IR Article 126 1.h	Mrs Tamar Gelashvili	Accommodation of an EU official	75.736,33
Georgia	IR Article 126 1.h	Mrs. Ana TSITSKISHVILI	Accommodation of JED	15.330,02
Ghana	Art. 126 1.h	Dr; Ekwaw Spio-Garbrah	Accommodation rent for Official	139.130,43
Ghana	Art. 126 1.h	Express Property Management Co. Ltd	Accommodation rent for Official	95.194,51
Guatemala	Art. 126.1(h) IR	Inversiones Mita, S.A.	Rent of Accommodation of Official	51.120,08
Guatemala	Art. 126.1(h) IR	Indalo Inversiones, S.A.	Rent of Accommodation of Official	106.779,66
Guatemala	Art. 126.1(h) IR	Josefina Aurora Abad Goncalves	Rent of Accommodation of Contract Agent	40.677,97
Guiné-Bissau	IR 126 1.h	Celestino Fal	Residence	6.116,00
Guiné-bissau	IR 126 1.h	Adelino Teixeira de Figueiredo	Residence	19.818,40
GUINEE, Rep.	Art. 126-1-h	M. Khaled I. KADDOURA	Contrat de bail logement Fonctionnaires	54.000,00
GUINEE, Rep.	Art. 126-1-h	M. Khaled I. KADDOURA	Contrat de bail logement Agent Contractuel	39.900,00
GUINEE, Rep.	Art. 126-1-h	Mme Mariama BARRY TOURE	Contrat de bail logement Agent Contractuel	129.600,00
Guyana	IR 126.1.h.	Mr. OSMAN Neville and Mrs. OSMAN Bibi Rasheeda	Accommodation of Official	67.613,00
Guyana	IR 126.1.h.	Mr. OSMAN Kamal Airshed and Mrs. OSMAN Farieza Raziah	Accommodation of Official	82.380,00
Guyana	126.1h)	Mr. MC KAY Rex	Accommodation of Contract Agent	22.883,30
Guyana	126.1h)	Mrs. BANWARIE Rajkumarie	Accommodation of Contract Agent	41.189,93
HAITI	126 1.h	DUFORT	Accomodation Fonctionnaire	109.840,00
HAITI	126 1.h	QUAY	Accomodation Fonctionnaire	41.190,00
HAITI	126 1.h	DE LESPINASSE	Accomodation Fonctionnaire	190.388,00

HAITI	126 1.h	WITTENBERG	Accomodation Fonctionnaire	237.985,00
HAITI	126 1.h	BESSIRARD	Accomodation AC	108.000,00
HAITI	126 1.h	DUFORT	Accomodation JED	76.887,00
Honduras	126.1h)	Melissa Callejas	Rent of Residence	43.327,00
Honduras	126.1h)	Rofisa	Rent of Offices	540.342,00
India	126 1.h	Mrs. Anju Maini	Accommodation of Official	147.044,00
India	126 1.h	Mr. Sunil Malik	Accommodation of Official	119.080,00
India	126 1.h	Mr. Madan lal & Mr. Manohar lal	Accommodation of Official	120.500,00
India	126 1.h	Mrs. Anju Mongia	Accommodation of Official	98.530,00
India	126 1.h	Mr. Surinder P. Gulati	Accommodation of CA	97.059,00
India	126 1.h	Ms. Ritu Jhingan	Accommodation of CA	124.411,00
India	126 1.h	Ms. Kitty Puri	Accommodation of CA	133.411,00
India	126 1.h	Ms. Shuchi Mathur	Accommodation of CA	65.186,00
India	126 1.h	Behrampore Estate Pvt . Ltd	Accommodation of CA	85.765,00
India	126 1.h	Ms. Sreelata Bhatia	Accommodation of CA	133.411,00
India	126 1.h	Ms. Janis Virginia	Accommodation of Junior Expert (JED)	58.823,00
Indonesia	Art-126-1-h of the I.R	H. Zainudin Hamed	Rent of Office	50.490,88
Indonesia	Art-126-1-h of the I.R	Susy Arianty	Accommodation of Official	30.508,47
Indonesia	Art-126-1-h of the I.R	Astrawati Aluwi	Accommodation of Official	26.258,21
Indonesia	Art-126-1-h of the I.R	Arief Wirawangsadita	Accommodation of Contract Agent	25.550,04
Indonesia	Art-126-1-h of the I.R	Frankie Rusli	Accommodataion of Official	33.275,56
Indonesia	Art-126-1-h of the I.R	Pt Prima Adhitama	Accommodation of Young Expert	26.258,21
Iceland	126 1.h	Asgeir Bolli Kristinsson	Rent Accommodation 3	70.433,10
Iceland	126 1.h	Sigridur Gylfadottir	Rent Accommodation 4	71.995,50
Israel	IR 126.1	Mr. Patrick Menashe	Lease contract for accomodation of contract agent	104.145,00
Israel	IR 126.1	Mr. Shimon Kornitzer	Lease contract for accomodation of contract agent	121.720,00
Israel	IR 126.1	Mr Ohad Greenfeld Mr. Ran Ventura	lease contract for accomodation of official	141.888,00
Jamaica	Article 126.1.h	Marcia Nicely & Marc Frankson	Accommodation - CA	55.969,00
Jamaica	Article 126.1.h	Marie-ann Huguette Shoucair	Accommodation - HOD	871.966,00
Jamaica	Article 126.1.h	Cosmo Brooks	Accommodation - CA	125.563,00
Jamaica	Article 126.1.h	Investment Nominees Ltd, Oakwood Residence	Accommodation - Young Expert Rent of Accommodation for	61.038,00
Japan	126 1.h	Roppongi T-Cube Oakwood Residence	Official Rent of Accommodation for	20.525,10
Japan		Akasaka	Official	14.136,00
Jordan	IR Art. 126.1.h	Mr and Mrs Kharoufeh	Lease contract for the accommodation of Official	84.223,00
Jordan	IR Art. 126.1.h	Ms Maisa Jawdat Hafez Al Shunnar	Lease contract for the accommodation of Official	57.585,00
Jordan	IR Art. 126.1.h	Talal Mohammed Othman Touqan	Lease contract for the accommodation of JED	58.760,00
Kazakhstan	IR, article 126 1.h	LPP "RENCO AK"	additional agreement nr. 4 to office rent contract from 2007	6.748,00
Kazakhstan	IR, article 126 1.h	LPP "RENCO AK"	additional agreement nr. 5 to office rent contract from 2007	1.157.393,00

1.799,0	additional agreement to rental contract from 2008 for parking box	LPP "RENCO AK"	IR, article 126 1.h	Kazakhstan
1.799,0	additional agreement to rental contract from 2009 for parking box	LPP "RENCO AK"	IR, article 126 1.h	Kazakhstan
36.206,0	accommodation of official	Sharipbayeva Aliya	IR, article 126 1.h	Kazakhstan
125.974,0	accommodation of official	Individual Interpreneur Timur Kurenbekov	IR, article 126 1.h	Kazakhstan
92.697,0	accommodation of official	Mrs. Assem Dostiyarova, represented by Individual Enterpreneur Aina Dilmukhamedova	IR, article 126 1.h	Kazakhstan
45.778,0	accommodation of official	Mr. Tursunov Saginbek represented by Mamyk Kassengazy	IR, article 126 1.h	Kazakhstan
87.707,0	accommodation of contract agent	Mrs. Dilyara Ibragimova	IR, article 126 1.h	Kazakhstan
59.223,0	accommodation of contract agent	Mr. Shakirkhan Kauynbayev, represented by Mrs. Nurgul Meirbekova	IR, article 126 1.h	Kazakhstan
28.600,0	Accommodation for Official	PALACINA DEVELOPMENT Ltd	Art. 126.1.h	KENYA
124.800,0	Accommodation for official	PALACINA DEVELOPMENT Ltd	Art. 126.1.h	KENYA
130.909,0	Rent of Residence	KINA MIZIZI Ltd	Art. 126.1.h	KENYA
100.363,6	Accommodation for Official	Mr. Arif Husein Ismail MANDVIWALLA	Art. 126.1.h	KENYA
78.545,4	Accommodation for Official	Heritage Property Consultants Ltd	Art. 126.1.h	KENYA
188.620,9	Accommodation of official	KIM Sun	IR 126 1 (h)	KOREA
246.658,1	Accommodation of official	KIM Gwangyeol & MOON Hyesoon	IR 126 1 (h)	KOREA
50.400,0	Accommodation of CA	Orhan DUBOVCI	126 1h	Kosovo
57.600,0	Accommodation of CA	Besim ZEKA	126 1h	Kosovo
36.000,0	Accommodation of CA	Shenaj SHALA	126 1h	Kosovo
48.000,0	Accommodation of CA	Ramadan ZEJNULLAHU	126 1h	Kosovo
40.800,0	Accommodation of CA	Ismet HOXHA	126 1h	Kosovo
86.400,0	Accommodation of Official	Burim DABINOVCI	126 1h	Kosovo
48.000,0	Accommodation of CA	Suzana RRECAJ	126 1h	Kosovo
48.000,0	Accommodation of CA	Nexhat HALILI	126 1h	Kosovo
62.400,0	Accommodation of Official	Erduan DUBOVCI	126 1h	Kosovo
72.000,0	Accommodation of CA	Besim ZYMBERI	126 1h	Kosovo
61.500,0	Accomodation of the official	Pirmatova Asel	126 1.h	Kyrgyzstan
33.600,0	Accomodation of JED	Mironenko Elena	126 1.h	Kyrgyzstan
50.400,0	Accomodation of CA	Imenova Saniya	126 1.h	Kyrgyzstan
46.800,0	Accomodation of CA	Ibragimov Rinat	126 1.h	Kyrgyzstan
11.172,3	Accommodation of CA	Ms Sounthaly Lengsavath	FR art 91, IR art 126.1(h)	Laos
96.361,2	Rent of Office	Mr Phongpaseuth Kanlagna	FR art 91, IR art 126.1(h)	Laos
36.622,5	Accommodation of CA - Ms. P. FONTAINAS	Mrs Phonepaseuth SMIT	FR art 91, IR art 126.1(h)	Laos
28.251,7	Accommodation of CA - Mr. R. BAEZA	Mrs Phouravanh SUNDARA	FR art 91, IR art 126.1(h)	Laos
81.814,2	Accommodation of Contract Agent	Lucy Mabathoana	126.1 h	Lesotho
87.409,0	Accommodation of official	Lineo Lechesa	126.1 h	Lesotho

Liban	126 1h	Samia Salem Hourani	Residence HoD	42.277,00
Liban	126 1h	Karine Hayek et Daniel Germani	Rent Official	41.162,00
Liban	126 1h	Marguerite Nicolas Fayad	Rent AC	42.266,00
Liban	126 1h	Ralph Joseph Mazkour et epouse Eftychia Melina Georgious Melliou	Rent JED	42.103,00
Liban	126 1h	Hiba Ajlani representee par Me Adnan Jamil Jaafar	Rent Official	41.892,00
Liban	126 1h	Nabil Adib Nahas	Rent Official	42.251,00
Liban	126 1h	Ste JCN representee par Mme Claude Asfar	Rent Official	41.166,00
Liban	126 1h	Rita Antoine AZZI spouse Cha'ya Atallah	Rent AC	42.043,00
Liban	126 1h	Zeina Skaff epouse Michel Trad	Rent AC	41.517,00
Liban	126 1h	Dr.Patrick Naim	Rent AC	42.247,00
Liban	126 1h	Georges Nassar represente par Me Micheline Zakher	Rent AC	42.155,00
Liban	126 1h	Carlos Sfeir	Rent AC	41.840,00
Liban	126 1h	Badiha Marinette Nasser Achkar epouse Mouzannar representee par M.Georges Mouzannar	Rent Parking	41.243,00
Liberia	126.1h)	Mr. Mohammed K. Kafel	Housing Official	506.962,28
Liberia	126.1h)	Mr. Chawki K. Bsaibes	Housing Official	33.933,16
Liberia	126.1h)	Mr. Samir El-Kadi	Housing CA	29.994,00
Liberia	126.1h)	Mr. Bassel Abi Faraj	Housing Official	64.516,13
Liberia	126.1h)	Mrs. Anita K. Gemawat	Housing Official	48.353,19
MADAGASCAR	Modalités d'Exécution (ME), article 126 1.h	Shahinaly BADOURALY	Logement JED	15.330,00
Malaysia	Negotiated procedure (Art 126.1.h of the Implementing rules of the F.R).	Tan & Tan Realty Sdn Bhd	Delegation offices lease contract	209.968,52
Malaysia	Negotiated procedure (Art 126.1.h of the Implementing rules of the F.R).	Mrs. Nur Lisa Idris Binti Abdullah	Residence lease contract	234.254,90
Malaysia	Negotiated procedure (Art 126.1.h of the Implementing rules of the F.R).	Mr. Lim Siang Wee	Accomodation for Official	49.779,17

Malaysia	Negotiated procedure (Art 126.1.h of the Implementing rules of the F.R).	Ms, Lam Chin Mee	Accomodation for JED	32.210,05
Malawi	IR Article 126 1.h	Mr. Namata, Watt Consultancies	Accommodation of JED	80.000,00
Malawi	IR Article 126 1.h	Mr. Likongwe	Accommodation of Official	90.000,00
Malawi	IR Article 126 1.h	Fazila Lambat (Pana Lakhan)	Accommodation of Contract Agent	76.000,00
Malawi	IR Article 126 1.h	Mr. Bipin Patel, Kascom Enterprise	Accommodation of Contract Agent	67.776,00
Malawi	IR Article 126 1.h	Mr Zahir Makda	Accommodation of Contract Agent	74.366,20
Malawi	IR Article 126 1.h	Mr. Francis Carvalho	Accommodation of Contract Agent	90.000,00
Mali	Article 126 1.h des ME du RF	Moussa KEÏTA	Contrat de bail à loyer d'habitation	65.857,98
Maroc	126.h1	Mme Karima CHEBIHI HASSANI	Logement Fonctionnaire	117.028,80
Maroc	126.h1	Mr et Mme NAJIM	Logement Fonctionnaire	78.105,60
Maroc	126.h1	Mr Ahmed MASROUR et Mme Souad TEBAA	Logement Fonctionnaire	108.480,00
Maroc	126.h1	Mr Abderrahim SALHI	Logement Agent contractuel	117.028,80
Maroc	126.h1	Mr Lahcen TAGRIT et consorts	Logement Agent contractuel	93.726,72
Maroc	126.h1	Mme Badressaoud MEDDOUN	Logement Agent contractuel	108.480,00
Maroc	126.h1	Consorts LAKHSSASSI	Logement Agent contractuel	99.801,60
Mauritius	Art. 126.1 h of IR	Marie Astrid Barrett	Lease Contract Accomodation	90.000,00
Mauritius	Art. 126.1 h of IR	Rahimat Said Abdelfatah	Lease Contract Accomodation	57.600,00
Mauritanie	Art.126 1. h	Mme Mariem Moulaye Ghadour	Logement agent contractuel	23.835,38
Mauritanie	Art.126 1. h	M. Mohamed Abdel Weddoud Ould Dahi	Logement fonctionnaire	38.136,60
Mauritanie	Art.126 1. h	M. Abdallahi Ould Soueid'Ahmed	Logement agent contractuel	42.903,68
Mauritanie	Art.126 1. h	Mme M'Bengue Yaye DIAW représentée par Mounina Barro Kane	Logement fonctionnaire	18.000,00
MEXICO	126-1-h I.R.	ROSAMALIA LOPEZ- NEGRETE DOSAMANTES	ACCOMODATION FOR DEPUTY HoD	171.308,00
MEXICO	126-1-h I.R.	CONCEPCION OSORIO ROBERTS	ACCOMODATION FOR OFFICIAL	66.667,00
MEXICO	126-1-h I.R.	COVADONGA CORO NORIEGA	ACCOMODATION FOR CA	80.068,00
MEXICO	126-1-h I.R.	ROBERTO REYES BARRERA	ACCOMODATION FOR JED	46.551,00
MOLDOVA	Art.126 1. h	Vasile GABURICI	Lease contract for the accommodation of official	67.200,00
Montenegro	Art. 126	Mr.Boris Radulovic	Accommodation of Official	105.600,00
Montenegro	Art. 126	Mr.Srdjan Darmanovic	Accommodation of Official	88.000,00
Montenegro	Art. 126	Mr.Aleksa Ivanovic	Accommodation of Contract Agent	54.000,00
Montenegro	Art. 126	Mr.Aleksandar Vujovic	Accommodation of Contract Agent	54.000,00
Montenegro	Art. 126	Mr.Djordjije Krnjevic	Accommodation of Contract Agent	72.000,00
Montenegro	Art. 126	Mr.Dragisa Boricic	Accommodation of Contract Agent	59.400,00
Mozambique	Article 126 1.h des ME	Alice Cabral Dias	Logement agent contractuel	137.300,00

Mozambique	Article 126 1.h des ME	Maria de Fátima Cuembelo	Logement fonctionnaire	183.066,00
Namibia	IR 126.1	BV INVESTMENTS	Accomodation Official	108.000,00
Nepal	126 1h	Mr Sarad Rana	Accommodation Official	64.240,00
Nepal	126 1h	Mr Anil Kumar Thapa	Accommodation CA	27.323,00
Nepal	126 1h	Mrs Trishna Dhungana Thapa	Accommodation Official	38.165,00
Nepal	126 1h	Mrs Padma Rana	Accommodation JED	23.854,00
NICARAGUA	126 1.h	GEOVANNY JARQUÍN	ACCOMODATION OF OFFICIAL	65.060,24
NICARAGUA	126 1.h	YAMILA SALOMÓN	ACCOMODATION OFJUNIOR EXPERT	20.783,13
NICARAGUA	126 1.h	LUIS DEBAYLE	ACCOMODATION OF OFFICIAL	75.903,61
NICARAGUA	126.1.h	NABY GONZÁLEZ	ACCOMODATION OF OFFICIAL	75.903,61
NICARAGUA	126.1.h	RAÚL BARRIOS	ACCOMODATION CONTRACT AGENTS	81.325,30
NIGER	Modalités d'Exécution (ME) art 126. 1 h	Laurent DEVILLERS	Location	14.635,11
Nigeria	126.1.h	Chief Cletus Ibeto	Accomodation CA	48.587,81
Nigeria	126.1.h	Chief Cletus Ibeto	Accomodation CA	56.346,36
Nigeria	126.1.h	Mr. Zouhier Issam El Souki	Accomodation Official	52.758,17
Nigeria	126.1.h	Mr. Zouhier Issam El Souki	Accomodation CA	52.758,17
Nigeria	126.1.h	Mr. Zouhier Issam El Souki	Accomodation Official	52.758,17
Nigeria	126.1.h	Mr. Zouhier Issam El Souki	Accomodation Official	100.861,20
Nigeria	126.1.h	Mr. Zouhier Issam El Souki	Accomodation JED	108.619,75
Nigeria	126.1.h	Arc. A. S. Najjar	Accomodation CA	104.000,00
Nigeria	126.1.h	Arc. A. S. Najjar	Accomodation Official	112.692,72
Nigeria	126.1.h	Arc. A. S. Najjar	Accomodation Official	112.692,72
Norway	Negotiated procedure 91, IR art. 126.1 (h)	Per Morten ALVENES	Accommodation of official	109.306,33
Norway	Negotiated procedure FR Art. 126 1.h	Bjarne Henning MELBYE	Accommodation of official	66.501,05
Pakistan	Art.126(1)(h) IR	Liaqat Ali Khan	Accomodation	1.044.000,00
Pakistan	Art.126(1)(h) IR	Syed, Asif & Saqib Ijaz Hussain	Accomodation	1.098.000,00
Pakistan	Art.126(1)(h) IR	Fakhai & Qazi Muhammad Jamil	Accomodation	614.477,00
Pakistan	Art.126(1)(h) IR	Sofia Ariff	Accomodation	114.969,00
Pakistan	Art.126(1)(h) IR	Khan Hassan Zia	Accomodation	88.320,00
Pakistan	Art.126(1)(h) IR	Mohamed Ashgar	Accomodation	39.600,00
Pakistan	Art.126(1)(h) IR	Qamar Naweed	Accomodation	87.560,00
Pakistan	Art.126(1)(h) IR	Aneesa Ikram	Accomodation	41.695,00
Pakistan	Art.126(1)(h) IR	Mussarat Perveen Khan	Accomodation	85.296,00
Pakistan	Art.126(1)(h) IR	Helga Siddiqui	Accomodation	87.560,00
Papua New Guinea	126.h1	Windward Apartments, Limited	Accomodation CA	286.000,00
Papua New Guinea	126.h1	Era Dorina Limited	Accomodation CA	225.000,00
Papua New Guinea	126.h1	Coastwatchers Court Limited	Accomodation Official	307.000,00
Papua New Guinea	126.h1	Windward Apartments, Limited	Accomodation Official	307.000,00

Papua New Guinea	126.h1	Raku 37 Limited	Accomodation Official	110.000,00
PERU	126.1.h	Fernando Julio Otero Y Ferrer	Accomodation AC	81.930,33
PERU	126.1.h	Silvia María Canepa Carozzi	Accomodation YED	14.896,42
PERU	126.1.h	Juan Alfonso Rodriguez Saravia y María del Rosario Mondragón Rabanal	Accomodation official	117.309,33
Philippines	Art. 126.1 h	Maria Cristina Ferreros	Accommodation of Official	115.028,00
Philippines	Art. 126.1 h	Christi Rolland	Accommodation of Official	115.028,00
Philippines	Art. 126.1 h	Kenneth Butt	Accommodation of Official	129.955,00
Philippines	Art. 126.1 h	Wilfredo Reyes	Accommodation of Official	33.162,00
Philippines	Art. 126.1 h	Vivian Cheng	Accommodation of Contract Agent	35.831,00
Philippines	Art. 126.1 h	Gloria Aguirre	Accommodation of Contract Agent	55.441,00
Philippines	Art. 126.1 h	Vivian Cheng	Accommodation of Contract Agent	68.562,00
Philippines	Art. 126.1 h	Que Chin Po	Rent of Residence	471.253,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	361.964,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	202.781,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	397.722,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	279.454,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	423.306,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	423.306,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	212.795,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	256.380,00
RUSSIA	Implementing Rules of the FR, art. 126	LLC HINES	Accomodation for Official	269.199,00
RUSSIA	Implementing Rules of the FR, art. 126	UPDK	Accomodation for Official	237.152,00
RUSSIA	Implementing Rules of the FR, art. 126	UPDK	Accomodation for Official	164.512,00
RUSSIA	Implementing Rules of the FR, art. 126	UPDK	Accomodation for Official	207.015,00
RUSSIA	Implementing Rules of the FR, art. 126	UPDK	Accomodation for Official	141.011,00
RUSSIA	Implementing Rules of the FR, art. 126	UPDK	Accomodation for Official	140.758,00
RUSSIA	Implementing Rules of the FR, art. 126	UPDK	Accomodation for Official	132.023,00
RUSSIA	Implementing Rules of the FR, art. 126	UPDK	Accomodation for Official	140.514,00
RUSSIA	Implementing Rules of the FR, art. 126	UPDK	Accomodation for Official	133.629,00
RWANDA	ART, 126 1)h	UMULISA Chantal	accomodation of official	
RWANDA	ART, 126 1)h	Jean-Baptiste TUYISHIME	accomodation of official	
RWANDA	ART, 126 1)h	Yvonne CHUMA	accomodation of official	
Samoa	126.1.h	Margaret R. KEIL	Accommodation of Contract Agent	62.900,00
Saudi Arabia	article 126.1.h	Real Estate Investment Company	Accommodation of official	216.000,00

103.443,00	Accommodation of official	The Arab Investment Company S.S.A.	article 126.1.h	Saudi Arabia
129.303,80	Accommodation of official	The Arab Investment Company S.S.A.	article 126.1.h	Saudi Arabia
4.898.088,00	Bureaux Délégation	SCI Mar Haba representée par Mr Alahindé Djigo, Administrateur général	126 alinea h)	SENEGAL
68.229,00	Location logement fonctionnaire	Dieudonné Jcques Marie Souli, representé par la société Immobiliére 3M	126 alinea h)	SENEGAL
105.600,00	Lease Contract, Contract Agent	Bojan Dimitrijevic	126.1.h	Serbia
14.400,00	Lease Contract, JED	Predrag Milenkovic	126.1.h	Serbia
120.000,00	Lease Contract, Contract Agent	Luka Djuric	126.1.h	Serbia
64.800,00	Lease Contract, Contract Agent	Ljiljana Ilincic rep. Klara Dragojevic Radovic	126.1.h	Serbia
158.400,00	Lease Contract, Official	Milena Delevic	126.1.h	Serbia
64.800,00	Lease Contract, Contract Agent	Elizabeta Lukic	126.1.h	Serbia
24.000,00	Lease Contract, Contract Agent	Natasa Djordjevic	126.1.h	Serbia
114.240,00	Lease Contract, Official	Branislav Papic	126.1.h	Serbia
100.800,00	Lease Contract, Official	Aco Filipovic	126.1.h	Serbia
8.250,00	Lease Contract, Official	Vesna Nikolic	126.1.h	Serbia
800,00	Lease Contract, Contract Agent	Milan Petrovic	126.1.h	Serbia
880.00	Lease Contract, Contract Agent	Vesna Nikolic	126.1.h	Serbia
880,00	Lease Contract, Contract Agent	DUE EFFE	126.1.h	Serbia
69.120,00	Accommodation of Official	Abdul H. Fawaz	Art. 126. 1h	Sierra Leone
47.776,05	Accommodation of Official	Muriel Davies	Art. 126. 1h	Sierra Leone
63.540,00	Accommodation of Contract Agent	Ahmed Mackie	Art. 126. 1h	Sierra Leone
63.540,00	Accommodation of Contract Agent	Ahmed Mackie	Art. 126. 1h	Sierra Leone
74.984,40	Accommodation of Contract Agent	Abrahim Daklalah	Art. 126. 1h	Sierra Leone
63.457,80	Accommodation of Contract Agent	Julian Williams	Art. 126. 1h	Sierra Leone
121.392,44	Accommodation for Official	Mr Phang Song Hua	Art 126.1.h of the Implementing rules of the F.R.	Singapore
119.535,85	Accommodation for Official	Ms Della Aristya Tjitra	Art 126.1.h of the Implementing rules of the F.R.	Singapore
121.392,44	Accommodation for JED	Mr Vladislav Efremov	Art 126.1.h of the Implementing rules of the F.R.	Singapore
90.426,30	ACCOMMODATION OF OFFICIAL	CARELSEN FAMILY TRUST	article 126 1.h	SOUTH AFRICA
90.426,30	ACCOMMODATION OF OFFICIAL	ANTON BOSHOFF FAMILY TRUST	article 126 1.h	SOUTH AFRICA
90.426,30	ACCOMMODATION OF OFFICIAL	HENDAWY T	article 126 1.h	SOUTH AFRICA
73.202,24	ACCOMMODATION OF OFFICIAL	GROBLER JH	article 126 1.h	SOUTH AFRICA
77.508,25	ACCOMMODATION OF OFFICIAL	KOMJEKEJEKE TRUST	article 126 1.h	SOUTH AFRICA
16.685,80	ACCOMMODATION OF JED	ENGELBRECHT S	article 126 1.h	SOUTH AFRICA
61.360,70	ACCOMMODATION OF CONTRACT AGENT	TRUSCOTT A	article 126 1.h	SOUTH AFRICA
96.885,32	ACCOMMODATION OF CONTRACT AGENT	GALEGO CAP	article 126 1.h	SOUTH AFRICA
58.131,19	ACCOMMODATION OF CONTRACT AGENT	WILLEMSE CA & CJ	article 126 1.h	SOUTH AFRICA
63.692,16	Accomodation Official	Carmel Hunt	126.1.h	Sri Lanka

Sri Lanka	126.1.h	Farhat Farook Kassim	Accomodation Official	34.077,00
Sri Lanka	126.1.h	Ayanthi Ranmall Lintotawela	Accomodation Official	14.605,20
Sri Lanka	126.1.h	Hathiranani Ravi Arjandas	Accomodation Official	17.328,48
Sri Lanka	126.1.h	Yogeswari Wijayaralnam	Accomodation Official	54.748,44
Sri Lanka	126.1.h	A.N. Esufally & A. Esufally	Accomodation Official	64.059,84
Sri Lanka	126.1.h	David Romesh Lawrence	Accomodation Official	54.000,00
Sri Lanka	126.1.h	Amirally Gulamhussein Abdulhussein	Accomodation CA	49.300,00
Sri Lanka	126.1.h	Ramalingam Murugiah	Rent of Office	26.187,42
Sri Lanka	126.1.h	Anuradha Wimalaratne	Rent of Office	187.200,00
Sudan	art.126 1.h	Hassan Salih	Accommodation of contract agent	85.344,00
Sudan	art.126 1.h	Flora Makram	Accommodation of contract agent	82.240,00
Sudan	art.126 1.h	Mohamed Ahmed	Accommodation of official	139.653,00
Sudan	art.126 1.h	Pantelis Konstantinos	Accommodation for official	155.171,00
Suisse, Geneve	MODEX - Art. 126.1 (h)	De Loisy Jean représenté par Comptoir Immobilier SA	Logement fonctionnaire	99.668,00
Suisse, Geneve	MODEX - Art. 126.1 (h)	Santana Boado	Logement fonctionnaire	191.362,00
Suisse, Geneve	MODEX - Art. 126.1 (h)	Hanser représenté par Régie Besuchet SA	Logement fonctionnaire	175.415,00
Suisse, Geneve	MODEX - Art. 126.1 (h)	Perron représenté par Burnier & Cie SA	Logement fonctionnaire	219.269,00
Suisse, Geneve	MODEX - Art. 126.1 (h)	Oakley & Grant représentés par Naef Immobilier Geneve SA	Logement fonctionnaire	253.953,00
Suisse, Geneve	MODEX - Art. 126.1 (h)	Schnaffner-Pradervand représenté par Regicote SA	Logement fonctionnaire	195.349,00
Suisse, Geneve	MODEX - Art. 126.1 (h)	Eggelhoefer représenté par Agence Rytz & Cie SA	Résidence CAD	438.538,00
SURINAME	IR art. 126.1	Joan Cheuk A Lam - Doos	Accommodation Contractual Agent	7.200,00
SURINAME	IR art. 126.1	Adriana van Alen - Koenraadt	Accommodation Contractual Agent	50.847,46
SURINAME	ART 126.1	Roy Tjon-Lim-Sang	Accommodation Contractual Agent	54.000,00
SURINAME	ART 126.1	Radjnarain Nannan Panday	Delegation Office building	390.000,00
Swaziland	126.1 (h)	Caromark Properties	Rental of house for contract Agent	9.670,51
Swaziland	Negotiated procedure, FR art 91, IR art 126.1 (h)	Swaziland Royal Insurance Corporation/ Ram Realty	Rental for office premises	1.522.883,82
Swaziland	126.1 (h)	Khetsiwe Dlamini - Circle Projects	Rental of house for contract Agent	8.861,15
Syria	126.1 (h)	Mr Mohamad Ghassan Khatib Sabsabi Rifai	Accomodation of an Official	91.200,00
Syria	126.1 (h)	Mr Hashim Said Hashim	Residence	517.898,98
Syria	126.1 (h)	Mr Sami ATTAR	Premises to be used as a store	13.189,53
Syria	126.1 (h)	Ms Dima Al-Tawil	Accomodation of a JED	81.600,00
Taiwan	126.1.h	Mr Lin Guo Zhen	Residence HoO	600,00
Tajikistan	Art. 126 IR	Mardonov Shavkat Khuramovich	Rent of Official	86.302,00

Tajikistan	Art. 126 IR	Boboev Shahrom Orifjonovich	Rent of Official	57.492,00
Tajikistan	Art. 126 IR	Sobirov Mahmudjon Nosirovich	Rent of CA	68.163,00
Tajikistan	Art. 126 IR	Khaidarov Jamshed Manobovich	Rent of CA	63.114,00
Tajikistan	Art. 126 IR	Yusupov Bakhtiyor Hairulloevich	Rent of CA	43.491,00
Tanzania	126 1.h	Joseph Kulwa KAHAMA and Nancy Eunice KAHAMA	Reent of Accommodation of Official	137.299,77
Tanzania	126 1.h	Rosalie MADELEKA on behalf of Mussa MADELEKA	Rent of Accommodation of Official	128.148,45
Tanzania	126 1.h	Than Enterprises Co. Ltd	Rent of Accommodation of Contract Agent	128.148,45
Tchad	126.1 (h)	Maïna Touka	Logement Fonctionnaire	80.493,08
Tchad	126.1 (h)	Mahamat Haroun Alhadji	Logement Fonctionnaire	71.346,14
Thailand	126 1.h	Mr. Peerawat HANSIRIKUL	Rent of Accommodation for Contract Agent	140.482,32
Thailand	126 1.h	Mrs. Aphirudee HEMACHUDHA	Rent of Accommodation for Contract Agent	112.385,86
Thailand	126 1.h	Mr. Raman DHIR (Dewan DHIR)	Rent of Accommodation for Contract Agent	106.204,64
Thailand	126 1.h	Pan Thai Real Estate Co., Ltd. (represented by Mr. Ying Meng Chi and Mr. Tsai Long Ming)	Rent of Accommodation for Young Expert	40.037,46
Thailand	126 1.h	Montauk Co., Ltd. (represented by Mr. Stephen John BAXTER)	Rent of Accommodation for Contract Agent	112.385,86
Thailand	126 1.h	Mr. Grip AREECHAROENLERT	Rent of Accommodation for Contract Agent	56.192,93
Thailand	126 1.h	Mrs. Patchree SMITH	Rent of Accommodation for Contract Agent	157.340,20
Thailand	126 1.h	Supcharoen Asset Co., Ltd. (represented by Mrs. Boonserm VANARAT and Mr. Metee JATURAWONG)	Rent of Accommodation for Contract Agent	101.147,27
Thailand	126 1.h	Pakporn Co., Ltd. (represented by Ms. Siripen JAITABUD)	Rent of Accommodation for Contract Agent	157.340,20
Thailand	126 1.h	Thaivadi Engineering Co., Ltd. (represented by Mrs. Nida CHITANONDH)	Rent of Accommodation for Contract Agent	123.624,44
Trinidad & Tobago	126,1	Bernard Mitchell	Accommodation for Contract Agent	63.157,89
Trinidad & Tobago	126,1	Damian Lyder	Accommodation for Contract Agent	22.883,30
Trinidad & Tobago	126,1	Sagicor Life Inc	Rent of Office	818.180,50
Tunisia	Art-126-1-h of the I.R	Mme Hallouma BEN CHEIKHA	Accomodation of official	92.554,10
Tunisia	Art-126-1-h of the I.R	Mme Zohra Karaoui	Accomodation of Contractuel Agent	108.887,40
Tunisia	Art-126-1-h of the I.R	Mme Houda MANAÏ	Accomodation of Contractuel Agent	17.684,20
Tunisia	Art-126-1-h of the I.R	Mr Mohamed Taoufik BELGACEMI	Accomodation of official	14.622,60
Tunisia	Art-126-1-h of the I.R	Mr Mohamed Moncef Ben Mustafa ZMERLI	Accomodation of JED	12.881,84

Tunisia	Art-126-1-h of the I.R	Mme Sarra BEN HAMOUDA ROUROU	Accomodation of JED	20.889,47
TURKEY	126.1/h	Mr Ahmet Alanay	Rental Contract for Official's accomodation	68.400,00
TURKEY	126.1/h	Ms Nur Köküöz Üçok on behalf of Varol Özkoçak	Rental Contract for JED's temporary accomodation	1.650,00
TURKEY	126.1/h	Mr Bilgehan Şaşmaz	Rental Contract for JED's accomodation	9.350,00
TURKEY	126.1/h	Kurt Holding	Rental Contract for Official's accomodation	62.400,00
TURKEY	126.1/h	Mr Metin Güngör and Mrs Safiye Gamze Önsoy Güngör	Rental Contract for Official's accomodation	81.600,00
TURKEY	126.1/h	Mr Mehmet Alparslan Özdoğru and Mrs Sema Özdoğru	Rental Contract for Official's accomodation	62.400,00
TURKEY	126.1/h	Ms Ayşegül Zor	Rental Contract for CA's accomodation	42.120,00
TURKEY	126.1/h	Ms Hülya Güler	Rental Contract for CA's accomodation	46.800,00
TURKEY	126.1/h	Ms Emel Teymur on behalf of Mr Necdet Teymur	Rental Contract for CA's accomodation	36.000,00
TURKEY	126.1/h	Mr Hikmet Batti	Rental Contract for CA's accomodation	26.400,00
Uganda	126.1.h	Ms Daisy Okware	Lease agreement-Rent Official	130.343,70
Uganda	126.1.h	Peng Jianxin & Liao Weining	Lease agreement-Rent Contract agent	93.102,65
Uganda	126.1.h	P J Nkambo Mugerwa	Lease agreement-Rent Contract agent	119.171,39
Uganda	126.1.h	Ms Mumtaz Kassam	Lease agreement-Rent Contract agent	104.274,96
Uganda	126.1.h	Mr. William S Kalema	Lease agreement-Rent Contract agent	104.274,96
Uganda	126.1.h	Shabbir Kassam	Lease agreement-Rent of JED	106.137,02
Ukraine	IR, Article 126 1.h.	Mr Georgiy Zinchenko	Accommodation of Official	152.555,30
Ukraine	IR, Article 126 1.h.	Ms Olga Gomon	Accommodation of Official	95.347,06
Ukraine	IR, Article 126 1.h.	Ms Olga Gomon	Accommodation of Official	91.533,18
Ukraine	IR, Article 126 1.h.	Mr Volodymyr Kuratchenko (representative), Ms Anna Elmirzaeva (owner)	Accommodation of Contract Agent	82.379,86
Ukraine	IR, Article 126 1.h.	Mr Volodymyr Kuratchenko (representative), Ms Anna Elmirzaeva (owner)	Accommodation of Contract Agent	82.379,86
Ukraine	IR, Article 126 1.h.	Mr Igor Sokolov (owner), Ms Svitlana Drozdova (representative)	Accommodation of Official	188.787,19
Ukraine	IR, Article 126 1.h.	Ms Dina Ageeva, Mr Andriy Udovychenko	Accommodation of Official	159.496,57
Ukraine	IR, Article 126 1.h.	Mr Tymur Kravchenko	Accommodation of Official	161.327,23
Ukraine	IR, Article 126 1.h.	Mr Oleksiy Shekurov	Accommodation of Official	234.324,94
Ukraine	IR, Article 126 1.h.	Ms Olena Mamberger	Accommodation of JED	164.759,73
Ukraine	IR, Article 126 1.h.	Ms Galyna Kravchuk	Accommodation of Official	20.022,88
Uruguay	IR Art. 126 1h	Mrs. Rosa Estrella Rodríguez Sanmartín	Accomodation of Contractual Agent	136.772,65

Uruguay	IR Art. 126 1h	Mr. Aníbal Washington Blanco Medida	Accomodation of Contractual Agent	133.173,37
Uruguay	IR Art. 126 1h	Mr. Pablo Tricánico Albanell	Accomodation of Contractual Agent	100.779,84
Uruguay	IR Art. 126 1h	Mrs. Sandra Beatriz Kozloviz	Accomodation of Official	100.779,84
Uruguay	IR Art. 126 1h	Mr. Richard Wells	Accomodation of Official	115.176,96
USA, New York	126 1.h	The Tate	Accomodation of official	USD 105480
USA, New York	126 1.h	Le Triomphe	Accomodation of official	USD 252000
USA, New York	126 1.h	Oliver's Company LLC	Accomodation of official	USD 259200
USA, New York	126 1.h	Ludlow Street Development LLC	Accomodation of official	USD 136080
USA, New York	126 1.h	Rutherford Palace	Accomodation of official	USD 263712
USA, New York	126 1.h	238 E 61st Street LLC	Accomodation of official	USD 456000
USA, New York	126 1.h	Equity Residential Mgmt LLC	Accomodation of official	USD 136080
USA, New York	126 1.h	Equity Residential Mgmt LLC	Accomodation of official	USD 136080
USA, New York	126 1.h	Deborah Kauffman & Richard Kellner	Accomodation of official	USD 177480
USA, Washington	FR art 91, IR art 126.1(h)	2175 K Street Owner LLC	Rental of the 6th floor premises, first amendment of lease.	4.186.466,66
USA, Washington	FR art 91, IR art 126.1(h)	Amy Gambrill	Rent of residence	51.853,55
USA, Washington	FR art 91, IR art 126.1(h)	John Zarafonetis	Rent of residence	158.453,09
USA, Washington	FR art 91, IR art 126.1(h)	Kai Bird and Susan Goldmark	Rent of residence	170.251,72
USA, Washington	FR art 91, IR art 126.1(h)	Lawrence True and Linda Brown	Rent of residence	155.540,81
USA, Washington	FR art 91, IR art 126.1(h)	Arlene Macedo	Rent of residence	154.080,85
USA, Washington	FR art 91, IR art 126.1(h)	Christine Cooper	Rent of residence	197.647,60
Vanuatu	126.1.h	DINH VAN TU	loyer residence Charge d'Affaires a.i	460.975,00
Vanuatu	126.1.h	ANDREA LTD	loyer bureaux delegation	33.951,00
Vanuatu	126.1.h	MJS property	logement JED	22.113,00
Vanuatu	126.1.h	MJS Property	logement AC	39.024,00
VENEZUELA	126.1H	INVERSIONES PHIRUK	Accomodation of Official	141.646,99
VENEZUELA	126.1H	PORTUY SRL	Accomodation of Contractual Agent	183.615,82
VIETNAM	Art. 126.1.h IR	Pham Ngoc Tuan	Accommodation for Junior Expert	30.634,57
VIETNAM	Art. 126.1.h IR	Do Thi Hoa	Accommodation for official	166.377,82
VIETNAM	Art. 126.1.h IR	Le Thi Nhung	Accommodation for official	94.249,65
West Bank and Gaza	article 126 1.h	Mr. Khaled Qaimary	Residence CAD	115.728,00
West Bank and Gaza	article 126 1.h	Mr. Nabil Smoom	Accommodation Official	105.600,00
West Bank and Gaza	article 126 1.h	Mr. Omar Jarallah	Accommodation JED	30.535,00
West Bank and Gaza	article 126 1.h	Mr. Kevork Kahvedjian	Accommodation CA	96.480,00
West Bank and Gaza	article 126 1.h	Hervat Itzhak Neuman Lehaskara Ltd.	Accommodation CA	54.506,74

West Bank and Gaza	article 126 1.h	Ms. Nadia Uwayyed	Accommodation CA	95.760,00
West Bank and Gaza	article 126 1.h	Ms. Salima Assali	Accommodation CA	76.650,00
West Bank and Gaza	article 126 1.h	Mr. Nabil Jabsheh	Accommodation CA	112.800,00
Yemen	126.1H	Mr.Aahmed Abduljabar Raweh	Accomodation of Official	21.006,65
Yemen	126.1H	Mr.Yahya Hussein Al- Kibsi	Accomodation of CA	27.253,37
Yemen	126.1H	Mr.Ahmed Saleh Hussien Al-Jawfi	Accomodation of CA	19.467,37
Yemen	126.1H	Mr.Mohammed Salem Saleh Al-Farawi	Accomodation of CA	25.245,44
Yemen	126.1H	Mr.Ahmed Saleh Mohammed Al-Akar	Accomodation of 2 Officials	88.138,08
Yemen	126.1H	Mr.Yahya Ali Al-Habri	Accomodation of 2 Officials + 2 CA'S	215.956,80
Zambia	Art-126-i-h of the I.R	Abdul MUNSHI	House lease Contract	126.046,00
Zambia	Art-126-i-h of the I.R	Emmanuel TIGERI	House lease Contract	100.496,00
Zimbabwe	Article 126 1.h	Swedish National Property Board	Accommodation of Official	72.160,32
Zimbabwe	Article 126 1.h	Prof F. Veit-Wild	Accommodation of Contract Agent	45.600,00
Zimbabwe	Article 126 1.h	C. Valerie-Carbone	Accommodation of Contract Agent	846,60
Zimbabwe	Article 126 1.h	C. Valerie-Carbone	Accommodation of Contract Agent	62.987,40
Zimbabwe	Article 126 1.h	Toggen Berg Investments	Accommodation of Contract Agent	21.595,68

TABLE 13: Contracts declared secret

No contract has been declared secret in 2011 by the EEAS.

Annex 4: Assurance of the Accounting Officer of the EEAS

The Accounting Officer of the European External Action Service signed on the 29th February 2012 the provisional annual accounts of the EEAS for the financial year 2011. The provisional accounts were transmitted to the Budgetary Authority and to the Court of Auditors in application of Art. 128 of the Financial Regulation (Ares (2012) 238142 of 1/3/2012).

The Accounting Officer of the European External Action Service in his risk assessment of the 2011 EEAS financial statements concluded that the risk of material misstatement as a result of fraud in the 2011 EEAS financial statements has been reasonably mitigated (last paragraph note Ares(2012) 231182 of 29/02/2012).

Annex 5: Materiality criteria

The EEAS has decided to consider the indicative quantitative threshold of 2% and apply it to what it sees as an estimated risk: the budget managed by the EEAS.

In monetary terms, this represents for the ABB activity "External Service" an amount of \leq 15,53 million (2% to \leq 776,56 million).

Work in terms of ex-post control on transactions related to the EEAS enabled to estimate a maximum rate of material error of 0.19 % for the Delegations and 0.02% for Headquarters (see section 3.1.5), which by extrapolation would produce a maximum monetary impact of around € 0.75 million, well below the quantitative threshold of materiality.

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

Annex 6: Internal Control Templates for Budget Implementation

1. Caractéristiques de l'environnement de gestion du Service Européen d'Action Extérieure (SEAE) et de ses délégations

Résumé: Le Service Européen d'Action Extérieure (SEAE) s'est constitué le 1^{er} janvier 2011 en tant qu'Institution autonome au sens de l'art.1 du Règlement Financier et il est doté d'un budget administratif autonome (section X du Budget Général de l'Union). Au sein du SEAE la Direction Générale MDR (Managing Directorate Ressources) est chargée de la gestion des ressources humaines, logistiques et financières du SEAE (au Siège et en délégation. Le MDR est composé de trois Directions : A (Finance and Corporate Support), B (Security) et C (Human Ressources and administration).

Sur la base des accords conclus entre le SEAE et la Commission, le SEAE est en charge de la gestion relative à la présence du personnel de la Commission dans les délégations de l'Union. Pour ce service la Commission mets à la disposition du SEAE des crédits dans la ligne budgétaire X.3005. Ces crédits proviennent soit du Budget de la Commission, soit du budget du Fonds Européen de Développement (FED).

Pour l'année 2011, le budget global alloué pour le fonctionnement du SEAE, au Siège et dans ses délégations, s'est chiffré à 464,1 M€. A ce montant il faut ajouter des dotations reçues de la part de la Commission (262,6 M€), desrecettes affectées (2,8 M€) et des crédits reportés de 2010 (47,1 M€). Le otal des crédits disponibles s'éleve donc à 776,6 M€ et les paiements totaux à 681,8 M€. Ces ressources financières ont été utilsées 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:

- Première année d'existence avec un organigramme et des procédures nouvelles ;
- Complexité du système de gestion financière avec multiplicité de sources (budget du SEAE + budget de la Commission + budget du FED);
- Mise en place d'une nouvelle structure de sécurité dans le système informatique financier, mise en place des nouveaux circuits financiers au Siège et dans les délégations ;
- multiplicité des entités de gestion, réparties sur près de 140 délégations et une douzaine de divisions au Siège;
- nombre élevé de transactions, de diverses natures et valeurs ;
- $\bullet \quad \hbox{niveau variable d'organisation administrative selon la dimension des entit{\'e}s} \ ;$
- utilisation du logiciel ABAC, comportant plusieurs modules différents ;
- personnel insuffisamment formé ou guidé sur les procédures internes et comptables, turn-over élevé avec besoin de formation continue;
- difficulté d'assurer un standard de formation continue en raison de 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 (Information comptable & financière) 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 du Service Extérieur: 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.

Méthode de gestion: centralisée directe

Chiffres clés:

Budget alloué au SEAE (y compris contribution Commission et FED)

Budget SEAE - 2011 464,1 M€
 Dotations Commission et FED 262,6 M€
 Crédits reportés 2010 47,1 M€
 Recettes affectées 2,8 M€
 Budget total disponible 776,6 M€

Niveau d'exécution du budget

• Paiements exécutés sur dotation globale : 682 M€

% d'exécution : 87,8%

Montant des paiements exécutés par le siège: 346 M€

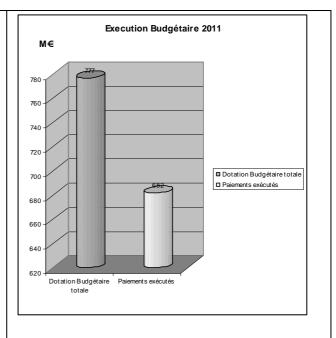
• % des paiements totaux : 51%

• Montant des paiements des délégations : 336 M€

• % des paiements totaux : 49%

Nombre total de paiements : 276.554 dont :

ABAC Local délégations : 139.732
 Régie d'avances : 107.856
 ABAC Central HQ 9.346
 ABAC Central Délégations: 19.620



2. Gestion et systèmes de contrôle : étapes et acteurs principaux

Processus d'exécution des transactions, y compris processus de sélection des contractants: mesures de caractère préventif.

- Instructions sur les modalités d'exécution budgétaires, vade-mecum reprenant les instructions à suivre pour l'exécution de diverses opérations pour le fonctionnement des délégations et du Siège.
- Instructions spécifiques communiquées aux divisions et délégations quant aux procédures de passation de marché, notamment sur les seuils impliquant un type de procédure particulier.
- Déclaration d'absence de conflits d'intérêt des Membres de Comités d'évaluation et des Gestionnaires
- Examen des situations possibles d'exclusions des soumissionnaires.
- Formation sur les modalités de passation de marché, l'éthique et l'intégrité pour les Chefs d'Administration et autres fonctionnaires, agents contractuels affectés en délégation.
- Formation ABAC.
- Autorisations préalables du siège pour certaines transactions.
- Paiement central par DG BUDGET pour dépenses > 60.000 €
- Autorisations préalables de la DG BUDG pour les paiements locaux > 300 € et < 60.000 €
- Prévisions Budgétaires annuelles des Délégations fait par les divisions du Siège
- Recommandations annuelles ou ponctuelles émises par EEAS F3 (division contrôle ex-post) concernant la gestion des dépenses administratives.
- Instructions, recommandations et réponses aux questions des ordonnateurs émises par la division MDR A2 concernant les procédures de passation des marchés

Communication et information:

mesures pour améliorer la qualité de l'information et de la gestion financière.

- Utilisation dans toutes les délégations, comme au siège, du système comptable ABAC, basé sur le principe de la comptabilité d'exercice.
- Utilisation du module ABAC-Assets.
- Utilisation du module ABAC-Contrats.
- Utilisation de l'outil informatique ABD-plus qui permet un suivi et la production d'informations sur l'exécution budgétaire des délégations.
- Utilisation de l'outil informatique ABD-admin qui permet un suivi et la production d'informations sur l'exécution budgétaire des division du Siège et globale pour l'ensemble du SEAE;
- Utilisation de l'outil informatique SAP qui permet un suivi sur la situation comptable, notamment sur la situation des comptes HB (Hors Budget).
- Rapport annuel des Ordonnateurs subdélégués contenant une information sur les principaux contrats.
- Rapport annuel sur les dossiers d'appels d'offre (>60.000 €) examinés par la

division MDR A2 (préparation, publication et attribution des marchés).

- Rapports mensuels sur les activités de contrôle ex post et rapport annuel.
- Rapports de contrôle aux délégations concernant le résultat des contrôles ex post (EEAS F3) et sur les écritures comptables (EEAS MDR A1).
- Rapport annuel sur les activités de contrôle ex ante de la division MDR A2 (vérification financière des transactions du siège avec des tiers).
- Missions d'appui à la qualité comptable dans 8 délégations (Burundi, Yémen, Zambie, Guinée Conakry, Botswana, Kazakhstan, Bangladesh et Angola)).
- Séminaires régionaux de formation et d'approfondissement des modules ABAC (République Démocratique du Congo, Cambodge et Chili).
- Cycles de formation aux siège pour acteurs ABAC et les Ordonnateurs subdélégués.

Contrôles de détection, prévention et correction:

vérifications et suivi durant la phase initiale, préalable aux engagements, dégagements, paiements, ordres de recouvrements, contrats.

- Circuit financier classique minimum: chaque transaction financière d'engagement et de paiement/recouvrement requiert l'implication d'au moins deux personnes selon le principe des quatre yeux. Une personne initie la transaction et une seconde personne la vérifie.
- Circuit financier dans les délégations: le circuit financier standard dans les délégations (DEL_NORM) requiert l'implication d'au moins trois personnes pour chaque transaction financière d'engagement et de paiement/recouvrement. Une personne initie la transaction (agent initiant), une deuxième personne, normalement le chef d'administration imprest account holder, procède à la vérification (agent vérifiant) et une troisième personne procède à l'ordonnancement, appliquant un principe de six yeux. Il est cependant possible dans des cas dûment motivés que les délégations fassent utilisation d'un circuit financier plus léger impliquant deux personnes (DEL_SMALL).
- Concernant les transactions effectuées au Siège, l'encodage des factures et le contrôle ex ante sont effectués par la division « Contrats » MDR A2, lorsque les bénéficiaires des transactions sont des tiers. Si les bénéficiaires des transactions ne sont pas des tiers, mais sont le personnel, alors le circuit financier reste à l'intérieur de la division opérationnelle compétente.
- Les personnes impliquées dans les divers circuits financiers sont désignées par les Ordonnateurs Délégués ou subdélégués et leurs noms sont enregistrés dans le système de comptabilisation ABAC.
- Concernant les contrats d'un montant supérieur à 60.000€, la consultation préalable de la division MDR A2 est obligatoire.
- Suivi des consommations budgétaires des Délégations par les divisions du Siège notamment lors de demande d'augmentation des crédits budgétaires.
- Vérification par le siège du calcul des frais de mission (en dehors de leur Délégation) des Chefs de Délégations.
- Utilisation au Siège, par les divisions ordonnatrices des fiches de contrôle conforme à leurs circuits financiers respectifs.
- Utilisation par les Délégations, de fiches de contrôle pour l'exécution de paiements supérieurs à 300 € (ou 5.000€ selon l'option choisie). Application obligatoire de tampons, datés et signés avec les mentions « conforme aux fait » et « bon à payer ».
- Obligation pour les ordonnateurs de disposer d'une note formelle d'instructions décrivant les circuits financiers appliqués, incluant l'identification des personnes intervenant dans ces circuits avec une définition de leurs rôles respectifs.
- L'application des circuits financiers et des check-lists fait l'objet des vérifications effectuées lors de contrôles ex ante et ex post.
- Obligation pour les Délégations de se doter d'un système de gestion de la caisse, avec des instructions précisant les responsables gestionnaires et comptables.
- Obligation pour les ordonnateurs de se doter d'un registre des exceptions avec procédures de vérification et d'information des exceptions au Siège.

Contrôles de détection et de correction: vérifications et suivi postérieurs aux transactions (engagements, dégagements, paiements, ordres de recouvrements, contrats.)

- Formalisation et application de contrôles comptables par la division MDR.A1 sur les états comptables récapitulatifs mensuels des délégations, des comptes hors budget, des réconciliations bancaires et de trésorerie.
- Contrôles ex post par la Division F3 sur pièces et sur place portant sur l'appréciation de la validité du cadre règlementaire, la validité des pièces justificatives et de la transaction, la validité de la procédure de validation (appréciation de la conformité de l'application de circuits financiers, retracer le circuit des visas et la séparation des fonctions d'initiation et de vérification; vérifier l'utilisation des fiches de contrôle et l'application des mentions « conforme aux faits » et « bon à payer » par les

personnes autorisées), de la validité de la procédure de paiement ainsi que de la validité des informations comptables (imputations) et extra comptables (inventaires, enregistrement des factures et des contrats).

Ces contrôles ex post sont effectués tout au long de l'année sur des échantillons de transactions, établis sur base d'une méthodologie d'échantillonnage tenant compte de l'analyse des risques et axée sur la nature, la valeur monétaire et l'émetteur des transactions.

Ils visent la détection et correction d'anomalies financières et administratives, ainsi que d'erreurs de saisie.

Le résultat recherché des contrôles ex post : (i) évaluer l'éligibilité, la légalité et la régularité des transactions sélectionnées vérifiées, et (ii) d'en déduire une assurance raisonnable si la délégation ou la Division du siège applique le principe d'une bonne gestion financière.

3. Feedback permettant l'optimisation des activités de contrôle

Vérification que les systèmes et processus fonctionnent comme prévu.

- Follow up des audits IAC.
- Follow up de l'Audit (IAS/IAC) des activités de contrôle ex post de l'ex-DG RELEX : suivi des recommandations par l'Ordonnateur.
- Feedback ressortant de l'opinion de l'IAC, de l'IAS, de la Cour des Comptes et de la procédure de décharge au Parlement européen. Les recommandations de ces instances sont intégrées et suivies.
- Processus en cours de validation des systèmes locaux de comptabilité par la DG Budget : résultats de l'exercice de validation d'ABAC-Délégations.
- Rapports de mission du Service d'Inspection des Délégations et leurs suivis.
- Supervision par la Cellule de Contrôle Interne* de l'état de mise en œuvre des Standards de Contrôle Interne dans les délégations sur base de leurs autoévaluations.
- Résultats de l'auto-analyse de risques effectuée annuellement par chaque délégation.
- Analyse de risque effectuée pour l'élaboration de la méthodologie de contrôle ex post (EEAS/F3).
- Mission d'évaluation de la méthodologie de contrôle ex post de la Division F3 sous-traitée à la société internationale d'audit « Moore Stephens » dans le cadre d'un contrat cadre géré par la DG BUDG.

Rapport au niveau supérieur du management

- Le résultat des contrôles internes et de leur évaluation figurent dans le rapport annuel d'activités de la DG.
- Rapport des Ordonnateurs sous Délégués.
- Rapport consolidé sur la mise en œuvre des standards de contrôle dans les délégations.
- Rapports suite aux missions d'appui comptable et aux séminaires régionaux ABAC.
- Rapports suite aux missions de contrôle ex post sur place.
- Rapport mensuels et annuel sur les activités de contrôle ex ante et ex post.
- Rapports mensuels et annuels sur l'exécution budgétaire du service extérieur.
- Rapports de mission et Rapport consolidé du Service d'Inspection des Délégations.
- Rapports d'audit de l'IAC.
- Rapports de la DG IAS.
- Rapports ad hoc de la Divion F3 (Allocations scolaires)

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^{*} Rattachée directement au Directeur /ordonnateur subdélégué.