

30 April 2015

INTERNATIONAL BOARD OF AUDITORS FOR NATO

AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS OF

HEADQUARTERS NATO RAPID DEPLOYABLE CORPS - GREECE

(HQ NRDC-GR)*

FOR THE YEAR ENDED 31 DECEMBER 2010

* HQ NDC GR until 28 November 2012

REPORT OF THE INTERNATIONAL BOARD OF AUDITORS FOR NATO TO THE SENIOR RESOURCES COMMITTEE NRDC-GREECE

Report on the Financial Statements

The International Board of Auditors for NATO (the Board) audited the accompanying Financial Statements of Headquarters NATO Rapid Deployable Corps-Greece (HQ NRDC-GR), which comprised the Statement of Comparative Financial Position as at 31 December 2010, the Statement of Financial Performance, the Budget Execution Statement, the Credits Carry Forward Report and the Cash Flow Statement for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting framework adopted by HQ NRDC-GR. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit, which is conducted in accordance with our Charter and international standards on auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, due to fraud or error. In making those risk assessments, internal control relevant to the entity's preparation and presentation of financial statements is considered in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion on Financial Statements

In our opinion, the financial statements of HQ NRDC-GR for the year ended 31 December 2010 are prepared, in all material respects, in accordance with the financial reporting framework approved by the Senior Resources Committee.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to the fact that the financial statements have been prepared in accordance with the financial reporting framework adopted by HQ NRDC-GR (i.e. the Financial Administrative Procedures for Shared Funding (FAPS)). The financial statements and our report are prepared to assist the Senior Resources Committee to carry out their role. As a result, the financial statements and our report may not be suitable for another purpose.

Report on Compliance

Management's Responsibility for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the financial transactions and information reflected in the financial statements are in compliance with the Financial Administrative Procedures for Shared Funding.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion on Compliance

In our opinion, in all material respects the financial transactions and information reflected in the financial statements are in compliance with the Financial Administrative Procedures for Shared Funding.

Brussels, 30 April 2015

Dr Charilaos Charisis
Chairman

30 April 2015

INTERNATIONAL BOARD OF AUDITORS FOR NATO

AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS OF

HEADQUARTERS NATO RAPID DEPLOYABLE CORPS - GREECE

(HQ NRDC-GR)*

FOR THE YEAR ENDED 31 DECEMBER 2011

* HQ NDC GR until 28 November 2012

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion on Financial Statements

In our opinion, the financial statements of HQ NRDC-GR for the year ended 31 December 2011 are prepared, in all material respects, in accordance with the financial reporting framework approved by the Senior Resources Committee.

Basis of accounting and restriction on use

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AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS OF

HEADQUARTERS NATO RAPID DEPLOYABLE CORPS - GREECE

(HQ NRDC-GR)

FOR THE YEAR ENDED 31 DECEMBER 2012

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion on Financial Statements

In our opinion, the financial statements of HQ NRDC-GR for the year ended 31 December 2012 are prepared, in all material respects, in accordance with the financial reporting framework approved by the Senior Resources Committee.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to the fact that the financial statements have been prepared in accordance with the financial reporting framework adopted by HQ NRDC-GR (i.e. the Financial Administrative Procedures for Shared Funding (FAPS)). The financial statements and our report are prepared to assist the Senior Resources Committee to carry out their role. As a result, the financial statements and our report may not be suitable for another purpose.

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INTERNATIONAL BOARD OF AUDITORS FOR NATO

AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS OF

HEADQUARTERS NATO RAPID DEPLOYABLE CORPS - GREECE

(HQ NRDC-GR)

FOR THE YEAR ENDED 31 DECEMBER 2013

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion on Financial Statements

In our opinion, the financial statements of HQ NRDC-GR for the year ended 31 December 2013 are prepared, in all material respects, in accordance with the financial reporting framework approved by the Senior Resources Committee.

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INTERNATIONAL BOARD OF AUDITORS FOR NATO

AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS OF

HEADQUARTERS NATO RAPID DEPLOYABLE CORPS - GREECE

(HQ NRDC-GR)

FOR THE YEAR ENDED 31 DECEMBER 2014

REPORT OF THE INTERNATIONAL BOARD OF AUDITORS FOR NATO TO THE SENIOR RESOURCES COMMITTEE NRDC-GREECE

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion on Financial Statements

In our opinion, the financial statements of HQ NRDC-GR for the year ended 31 December 2014 are prepared, in all material respects, in accordance with the financial reporting framework approved by the Senior Resources Committee.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to the fact that the financial statements have been prepared in accordance with the financial reporting framework adopted by HQ NRDC-GR (i.e. the Financial Administrative Procedures for Shared Funding (FAPS)). The financial statements and our report are prepared to assist the Senior Resources Committee to carry out their role. As a result, the financial statements and our report may not be suitable for another purpose.

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Brussels, 30 April 2015

Dr Charilaos Charisis
Chairman

30 April 2015

INTERNATIONAL BOARD OF AUDITORS FOR NATO

LETTER OF OBSERVATIONS AND RECOMMENDATIONS FOR

HEADQUARTERS NATO RAPID DEPLOYABLE CORPS - GREECE

(HQ NRDC-GR)

FOR THE YEARS ENDED 31 DECEMBER 2010, 2011, 2012, 2013 and 2014

Introduction

The International Board of Auditors for NATO (Board) audited the Headquarters NATO Rapid Deployable Corps-Greece (HQ NRDC-GR) Financial Statements for the years ended 31 December 2010, 2011, 2012, 2013 and 2014. The Board issued an unqualified opinion on these financial statements, and on compliance.

Observations and Recommendations

During the audit, the Board found that there were no new observations and recommendations to be raised for the HQ NRDC-GR Financial statements for the years ended 31 December 2010, 2011, 2012, 2013 and 2014.

FOLLOW UP ON PREVIOUS YEARS' OBSERVATIONS

The Board reviewed the status of previous years' observations and noted that all four were settled. The status for each observation is summarized in the table below.

STATUS OF PREVIOUS YEARS' OBSERVATIONS

OBSERVATION / RECOMMENDATION	ACTION TAKEN	STATUS
<p>(FY 2006-2009) IBA-AR(2011)10, Section 5.1 Incompleteness of the financial statements</p> <p>The Board recommended that HQ NRDC-GR produced its financial statements according to the SRC's requirements.</p>	<p>The Board found that HQ NDC-GR produced its financial statements 2010, 2011, 2012, 2013 and 2014 in accordance with SRC's requirements.</p>	<p>Observation Settled.</p>
<p>(FY 2006-2009) IBA-AR(2011)10, Section 5.2 Lack of documentation of budget transfers in 2008</p> <p>The Board recommended that funds transfers should be documented as required by HQ NRDC-GR's financial framework.</p>	<p>The Board found that the funds transfers were documented as required by the HQ NRDC-GR's financial framework.</p>	<p>Observation Settled.</p>
<p>(FY 2006-2009) IBA-AR(2011)10, Section 5.3 Lack of bidding procedure in two cases in 2006</p> <p>The Bidding procedure was not applied for two 2006 transactions as required by the HQ NRDC-GR procurement rules.</p>	<p>The Board found no similar cases during its 2010-2014 audits.</p>	<p>Observation Settled.</p>

OBSERVATION / RECOMMENDATION	ACTION TAKEN	STATUS
<p>(FY 2006-2009) IBA-AR(2011)10, Section 5.4 Weaknesses in financial and budgetary controls in 2009</p> <p>The Board recommended that the HQ NRDC-GR's financial and budgetary controls to be always executed.</p>	<p>The Board found in financial year 2011 one payment transaction was made with a supporting commitment document issued after the date services were delivered.</p> <p>The Board recommends the HQ NRDC-GR to strengthen the financial and budgetary controls and ensure that the financial and budgetary controls are properly followed.</p>	<p>Observation Settled.</p>
<p>Comment of the Commander, HQ NRDC-GREECE</p> <p><i>I would like to confirm the information included, adding some comments on the factual content. In particular, concerning the observation for one payment in 2011 in which the payment transaction was made with a supporting document issued after the date of the delivery of the service, I would like to provide some further clarification upon the issue:</i></p> <p><i>a. The original control of the funds availability in a chapter item is realized during the coordination in DOS CC document and then the commitment of funds is issued as part of the normal procurement workflow.</i></p> <p><i>b. The late issuing of commitment of funds in a unique case in 2011 does not mean that no encumbrance of the funds for the budget control was done. Even in this case, the availability of funds had already been checked, despite the delayed date of the commitments of funds document, providing reasonable assurance that the transactions are in conformity with budgetary provisions.</i></p> <p><i>c. In any case, following the installation of the new SAGE 300 ERP software and the implementation NATO adapted IPSAS framework in an endeavor to provide increased accountability and transparency, such cases are eliminated while the appropriateness of the financial policies is guaranteed.</i></p> <p><i>Therefore, we would consider the status of the observation mentioned above for the FY 2009, as a "settled" rather than "outstanding".</i></p>		

Board's position

After consideration of the NRDC-Greece Commander's factual/formal response, the Board changed the status of observation section 5.4 to Settled.



COMPARABLE STATEMENT OF FINANCIAL POSITION 2010

	2010	2009		2010	2009
ASSETS	361,975.91	422,222.18	LIABILITIES	361,975.91	422,222.18
1 Current Assets	361,975.91	422,222.18	2 Current Liabilities	0.00	0.00
1.1 Cash and Cash Equivalents	361,975.91	422,222.18	2.1 Payables (Carried forward to next year)	0.00	0.00
1.1.1 Bank Account	361,975.91	393,341.31			
1.1.2 Cash Equivalents	0.00	28,880.87			
1.2 Receivables (Unreceived Cash Calls)	0.00	0.00			
			3 Non - Current Liabilities	361,975.91	422,222.18
			3.1 Unspent Balance	361,975.91	422,222.18
			3.1.1 Budget Balance	359,336.86	419,441.40
			3.1.2 Interests and Miscellaneous Revenues	2,639.05	2,280.77
			3.1.3 Lapsed Carried from Previous Year	0.00	0.00
			3.1.4 Suspense Account (Penalty to Travel Agency)	0.00	500.00
			3.1.5 Turkish Contribution Surplus	0.00	0.01



FINANCIAL CONTROLLER

Evaggelos Tsiligkaridis
Colonel

FISCAL OFFICER

de
Dimitra Bozi
Lieutenant

BUDGET OFFICER


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Dimitrios Meletis
Lieutenant



HQ NDC-GR
STATEMENT OF FINANCIAL PERFORMANCE 2010

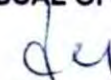
	2010	2009
1 Operating and Financial Performance	<u>361,975.91</u>	<u>422,222.18</u>
1.1 Revenues	<u>1,236,368.15</u>	<u>1,145,080.78</u>
2.1.1 Financial Revenue (Cash Balance Beginning of the year)	422,222.18	282,353.92
1.1.1 Revenue from NDC-GR Contributors	811,506.92	859,946.08
1.1.2 Miscellaneous Receipts	2,639.05	2,780.78
1.1.2.1 Bank Interest	2,639.05	2,280.77
1.1.2.2 Suspense Account (Penalty to Travel Agency)	0.00	500.00
1.1.2.3 Turkish Contribution Surplus	0.00	0.01
1.2 Expenses	<u>874,392.24</u>	<u>722,858.60</u>
1.2.1 Personnel	138,874.60	115,329.88
1.2.2 Contractual Supplies, Services, Consumables Purchased	695,406.54	607,528.72
2.2.1 Financial Expenses (Carried Forward)	0.00	0.00
1.2.3 Miscellaneous Expenses (Polish Credits Refund)	40,111.10	0.00
3 End of Year Result	<u>361,975.91</u>	<u>422,222.18</u>
3.1 Revenue	<u>361,975.91</u>	<u>422,222.18</u>
3.1.1 End of The Year Balance	361,975.91	422,222.18

FINANCIAL CONTROLLER



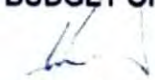
Evaggelos Tsiligkaridis
Colonel

FISCAL OFFICER



Dimitra Bozi
Lieutenant

BUDGET OFFICER



Dimitrios Meletis
Lieutenant



HQ NDC-GR
CASH FLOW STATEMENT 2010

	2010	2009
1 Cash Flow from Operating Activities	874,392.24	722,858.60
1.1 Payments to Contractors for 2010 Budget Activities	834,281.14	722,858.60
1.2 Payments to Contractors for Carried Forward Activities	0.00	0.00
1.3 Miscellaneous Expenses (Polish Credits Refund)	40,111.10	0.00
2 Cash Flow from Financing Activities	814,145.97	862,726.86
2.1 Cash Call Contributions received for the year 2010	811,506.92	859,946.08
2.2 Bank Interest for the year 2010	2,639.05	2,280.77
2.2 Suspense Account (Penalty to Travel Agency)	0.00	500.00
2.2 Turkish Contribution Surplus	0.00	0.01
3 Net Increase/Decrease in Cash and Cash Equivalents	60,246.27	-139,868.26
3.1 Cash and Cash Equivalents - Beginning of the year	422,222.18	282,353.92
3.2 Cash and Cash Equivalents - End of the year	361,975.91	422,222.18



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de
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BUDGET OFFICER

[Signature]
Dimitrios Meletis
Lieutenant



BUDGET EXECUTION 2010

CLOSING OUT DATE: 31 DECEMBER 2010

C.I.S.I.	CONCEPT	APPROVED BUDGET		TRANSFERS			FINAL BUDGET		PAYMENTS		BALANCE	
		AMOUNT	%	-	+	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
711131	Operational Temporary Staff	88,400.00 €	100.00%	- €	- €	0.00%	88,400.00 €	100.00%	78,000.00 €	88.24%	10,400.00 €	11.76%
711211	CIS Consultants	6,000.00 €	100.00%	- €	- €	0.00%	6,000.00 €	100.00%	6,000.00 €	100.00%	0.00 €	0.00%
711341	Other Contractors	30,000.00 €	100.00%	- €	- €	0.00%	30,000.00 €	100.00%	29,970.00 €	99.90%	30.00 €	0.10%
711351	Honorariums	1,000.00 €	100.00%	- €	- €	0.00%	1,000.00 €	100.00%	- €	0.00%	1,000.00 €	100.00%
716311	Training Military	35,000.00 €	100.00%	- €	- €	0.00%	35,000.00 €	100.00%	19,904.60 €	56.87%	15,095.40 €	43.13%
716411	Training Material	5,000.00 €	100.00%	- €	- €	0.00%	5,000.00 €	100.00%	5,000.00 €	100.00%	0.00 €	0.00%
721113	Printing/Photocopying Rental	5,000.00 €	100.00%	- €	- €	0.00%	5,000.00 €	100.00%	5,000.00 €	100.00%	0.00 €	0.00%
721114	Printing/Photocopying Consumables	15,000.00 €	100.00%	- €	- €	0.00%	15,000.00 €	100.00%	14,998.09 €	99.99%	1.91 €	0.01%
721115	Other Printing and Photocopying	5,000.00 €	100.00%	- €	- €	0.00%	5,000.00 €	100.00%	5,000.00 €	100.00%	0.00 €	0.00%
721131	Office Supplies	35,000.00 €	100.00%	- €	- €	0.00%	35,000.00 €	100.00%	35,000.00 €	100.00%	0.00 €	0.00%
721132	PIO Supplies	11,000.00 €	100.00%	- €	- €	0.00%	11,000.00 €	100.00%	10,999.92 €	100.00%	0.08 €	0.00%
721133	Reference material/Mapping	12,000.00 €	100.00%	- €	- €	0.00%	12,000.00 €	100.00%	11,999.70 €	100.00%	0.30 €	0.00%
721134	Other Supplies	10,000.00 €	100.00%	- €	- €	0.00%	10,000.00 €	100.00%	10,000.00 €	100.00%	0.00 €	0.00%
721211	Hospitality	20,000.00 €	100.00%	- €	- €	0.00%	20,000.00 €	100.00%	17,279.98 €	86.40%	2,720.02 €	13.60%
721221	Representation	10,000.00 €	100.00%	- €	- €	0.00%	10,000.00 €	100.00%	9,185.46 €	91.85%	814.54 €	8.15%
721371	Incremental Utility	7,000.00 €	100.00%	- €	- €	0.00%	7,000.00 €	100.00%	7,000.00 €	100.00%	0.00 €	0.00%
721711	HQ Facilities Rental	10,000.00 €	100.00%	- €	- €	0.00%	10,000.00 €	100.00%	8,500.00 €	85.00%	1,500.00 €	15.00%
721721	Installed Equipment Maintenance	9,000.00 €	100.00%	- €	- €	0.00%	9,000.00 €	100.00%	9,000.00 €	100.00%	0.00 €	0.00%
721731	Building Maintenance	45,000.00 €	100.00%	- €	- €	0.00%	45,000.00 €	100.00%	45,000.00 €	100.00%	0.00 €	0.00%
721732	Building Consumables	10,000.00 €	100.00%	- €	- €	0.00%	10,000.00 €	100.00%	9,936.60 €	99.37%	63.40 €	0.63%
721735	Building Cleaning	3,500.00 €	100.00%	- €	- €	0.00%	3,500.00 €	100.00%	3,500.00 €	100.00%	0.00 €	0.00%
721741	Roads/Pathways Maintenance	45,000.00 €	100.00%	- €	- €	0.00%	45,000.00 €	100.00%	44,997.01 €	99.99%	2.99 €	0.01%
722114	Total Fuel Cost	15,000.00 €	100.00%	- €	- €	0.00%	15,000.00 €	100.00%	- €	0.00%	15,000.00 €	100.00%
722241	Maintenance at military Depot (Eng Equipment)	10,000.00 €	100.00%	- €	- €	0.00%	10,000.00 €	100.00%	10,000.00 €	100.00%	0.00 €	0.00%
722251	Commercial Maintenance (Eng Equipment)	5,000.00 €	100.00%	- €	- €	0.00%	5,000.00 €	100.00%	5,000.00 €	100.00%	0.00 €	0.00%
722311	(AIS) Rental and operational lease	80,000.00 €	100.00%	- €	- €	0.00%	80,000.00 €	100.00%	77,785.29 €	97.23%	2,214.71 €	2.77%
722321	(AIS) Consumable Supplies	11,000.00 €	100.00%	- €	- €	0.00%	11,000.00 €	100.00%	10,949.00 €	99.54%	51.00 €	0.46%

HQ NDC-GR

G-8 BRANCH
BUDGET SECTION

722322	(AIS) Spare Parts	13,600.00 €	100.00%	- €	- €	0.00%	13,600.00 €	100.00%	13,578.70 €	99.84%	21.30 €	0.16%
722331	(AIS) Services	27,000.00 €	100.00%	- €	- €	0.00%	27,000.00 €	100.00%	27,000.00 €	100.00%	0.00 €	0.00%
722351	(AIS) Commercial Maintenance	15,000.00 €	100.00%	- €	- €	0.00%	15,000.00 €	100.00%	13,802.00 €	92.01%	1,198.00 €	7.99%
722361	AIS Minor Equipment	5,650.00 €	100.00%	- €	- €	0.00%	5,650.00 €	100.00%	5,570.50 €	98.59%	79.50 €	1.41%
722411	(Communications) Rental	16,000.00 €	100.00%	- €	- €	0.00%	16,000.00 €	100.00%	15,860.00 €	99.13%	140.00 €	0.88%
722421	(Communications) Consumable Supplies	9,933.00 €	100.00%	- €	- €	0.00%	9,933.00 €	100.00%	9,933.00 €	100.00%	0.00 €	0.00%
722422	(Communications) Spare Parts	9,985.00 €	100.00%	- €	- €	0.00%	9,985.00 €	100.00%	9,985.00 €	100.00%	0.00 €	0.00%
722431	(Communications) Services	40,000.00 €	100.00%	- €	- €	0.00%	40,000.00 €	100.00%	40,000.00 €	100.00%	0.00 €	0.00%
722451	(Communications) Commercial Maintenance	15,000.00 €	100.00%	- €	- €	0.00%	15,000.00 €	100.00%	15,000.00 €	100.00%	0.00 €	0.00%
722511	(Mission Carriers) Rental	12,000.00 €	100.00%	- €	- €	0.00%	12,000.00 €	100.00%	12,000.00 €	100.00%	0.00 €	0.00%
722521	(Mission Carriers) Consumable Supplies	1,200.00 €	100.00%	- €	- €	0.00%	1,200.00 €	100.00%	- €	0.00%	1,200.00 €	100.00%
722522	(Mission Carriers) Spare Parts	10,000.00 €	100.00%	- €	- €	0.00%	10,000.00 €	100.00%	10,000.00 €	100.00%	0.00 €	0.00%
722551	(Mission Carriers) Commercial Maintenance	10,000.00 €	100.00%	- €	- €	0.00%	10,000.00 €	100.00%	10,000.00 €	100.00%	0.00 €	0.00%
722611	(Mission Equipment) Rental	25,000.00 €	100.00%	- €	- €	0.00%	25,000.00 €	100.00%	25,000.00 €	100.00%	0.00 €	0.00%
722621	(Mission Equipment) Consumables/Supplies	5,000.00 €	100.00%	- €	- €	0.00%	5,000.00 €	100.00%	3,999.95 €	80.00%	1,000.05 €	20.00%
722622	(Mission Equipment) Spare Parts	10,000.00 €	100.00%	- €	- €	0.00%	10,000.00 €	100.00%	10,000.00 €	100.00%	0.00 €	0.00%
722631	(Mission Equipment) Services	19,000.00 €	100.00%	- €	- €	0.00%	19,000.00 €	100.00%	18,988.00 €	99.94%	12.00 €	0.06%
723211	Travel	269,550.00 €	100.00%	- €	- €	0.00%	269,550.00 €	100.00%	52,110.34 €	19.33%	217,439.66 €	80.67%
723311	Transportation	97,000.00 €	100.00%	- €	- €	0.00%	97,000.00 €	100.00%	47,500.00 €	48.97%	49,500.00 €	51.03%
723401	Postal/Shipping	3,800.00 €	100.00%	- €	- €	0.00%	3,800.00 €	100.00%	3,800.00 €	100.00%	0.00 €	0.00%
725101	Miscellaneous	40,000.00 €	100.00%	- €	- €	0.00%	40,000.00 €	100.00%	148.00 €	0.37%	39,852.00 €	99.63%
TOTAL		1,193,618.00 €	100.00%	0.00 €	0.00 €	0.00%	1,193,618.00 €	100.00%	834,281.14 €	69.90%	359,336.86 €	30.10%




FINANCIAL CONTROLLER

Evaggelos Tsiligraris
Colonel

FISCAL OFFICER


Dimitra Bozi
Lieutenant

BUDGET OFFICER


Dimitrios Meletis
Lieutenant



CREDITS CARRIED FORWARD REPORT 2010

THERE ARE NO CARRY FORWARDS FOR THE NEXT FISCAL YEAR.




FINANCIAL CONTROLLER

Evaggelos Tsiligkaridis
Colonel

FISCAL OFFICER


Dimitra Bozi
Lieutenant

BUDGET OFFICER


Dimitrios Meletis
Lieutenant



Balance As On 01-Jan-11

<i>ASSETS</i>		<i>LIABILITIES</i>	
1. Previous Yea	422,222.18 €	1. Expenses	834,281.14 €
2. Nation Deposit	811,506.92 €	2. Funds Remainder	361,975.91 €
3. Interests	2,639.05 €	3. Other Outcome	40,111.10 €
4. Other Income	0.00 €		
Total Assets	1,236,368.15 €	Total Liabilities	1,236,368.15 €

Analysis of Funds Remainder As On 01-Jan-11

Bank	361,975.91 €
Cash in hand and supporting Docs	0.00 €
TOTAL	361,975.91 €



AGOS

Evangelos Tsiligaridis
Col (GRC A)

Friday, February 18, 2011

FISCAL
Dimitra Bozi
Lt (GRC A)

DISBURSING
Dimitrios Meletis
Lt (GRC A)
Balance Report



HQ NDC-GR
COMPARABLE STATEMENT OF FINANCIAL POSITION OF 31st DECEMBER 2011

	2011	2010		2011	2010
ASSETS	264,298.38	361,975.91	LIABILITIES	264,298.38	361,975.91
1 Current Assets	264,298.38	361,975.91	2 Current Liabilities	0.00	0.00
1.1 Cash and Cash Equivalents	264,298.38	361,975.91	2.1 Funds Carried forward to next year	0.00	0.00
1.1.1 Bank Account	263,089.02	361,975.91			
1.1.2 Cash Equivalents	1,209.36	0.00			
1.2 Receivables (Unreceived Cash Calls)	0.00	0.00	3 Non - Current Liabilities	264,298.38	361,975.91
1.2.1 Bulgaria	0.00	0.00	3.1 Unspent Balance	256,196.04	359,336.86
1.2.2 France	0.00	0.00	3.1.1 Budget Balance	256,196.04	359,336.86
1.2.1 Germany	0.00	0.00	3.2 Refundable Surplus	8,102.34	2,639.05
1.2.1 Greece	0.00	0.00	3.2.1 Bank Interests	7,916.63	2,639.05
1.2.1 Italy	0.00	0.00	3.2.2 Miscellaneous Revenues	0.00	0.00
1.2.1 Romania	0.00	0.00	3.2.3 France Contribution Surplus	185.71	0.00
1.2.1 Spain	0.00	0.00	(Non deduction of 2010 Bank Interests)		
1.2.1 Turkey	0.00	0.00	3.3 Suspense Account	0.00	0.00
			3.3.1 Suspense Account	0.00	0.00

FINANCIAL CONTROLLER

FISCAL OFFICER

BUDGET OFFICER



Evangelos Tsiligkaridis
Colonel (HE A)

DM
Dimitra Bozi
Lieutenant (HE A)

DM
Dimitrios Meletis
Lieutenant (HE A)



HQ NDC-GR
CASH FLOW STATEMENT OF 31st DECEMBER 2011

	2011	2010
1 Cash Flow from Operating Activities	1,503,140.82	874,392.24
1.1 Payments to Contractors for 2011 Budget Activities	1,503,140.82	834,281.14
1.2 Payments to Contractors for Carried Forward Activities	0.00	0.00
1.3 Miscellaneous Expenses (Polish Credits Refund)	0.00	40,111.10
2 Cash Flow from Financing Activities	1,405,463.29	814,145.97
2.1 Cash Call Contributions received for the current year	1,397,360.95	811,506.92
2.2 Bank Interest for the year 2010/2011	7,916.63	2,639.05
2.3 Miscellaneous Revenues	0.00	0.00
2.4 Suspense Account	0.00	0.00
2.5 France Contribution Surplus (Non deduction of 2010 Bank Interests)	185.71	0.00
3 Net Increase/Decrease in Cash and Cash Equivalents	<u>-97,677.53</u>	<u>-60,246.27</u>
3.1 Cash and Cash Equivalents - Beginning of the year	361,975.91	422,222.18
3.2 Cash and Cash Equivalents - End of period	264,298.38	361,975.91



FINANCIAL CONTROLLER

Evangelos Tsiligkaridis
Colonel (HE A)

FISCAL OFFICER

der
Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER

[Signature]
Dimitrios Meletis
Lieutenant (HE A)



HQ NDC-GR
BUDGET EXECUTION OF 31st DECEMBER 2011

C.I.S.I.	CONCEPT	APPROVED BUDGET		TRANSFERS			UNSPENT FUNDS		FINAL BUDGET		PAYMENTS		BALANCE		
		AMOUNT	%	-	+	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
711131	Operational Temporary Staff	144,400.00 €	59.08%	-	€	-	€	100,000.00 €	40.92%	244,400.00 €	100.00%	159,247.70 €	65.16%	85,152.30 €	34.84%
711211	CIS Consultants	7,000.00 €	20.00%	-	€	-	€	28,000.00 €	80.00%	35,000.00 €	100.00%	34,885.00 €	99.67%	115.00 €	0.33%
711341	Other Contractors	80,000.00 €	88.89%	-	€	-	€	10,000.00 €	11.11%	90,000.00 €	100.00%	56,826.00 €	63.14%	33,174.00 €	36.86%
711351	Honorariums	5,000.00 €	83.33%	-	€	-	€	1,000.00 €	16.67%	6,000.00 €	100.00%	4,689.65 €	78.16%	1,310.35 €	21.84%
716311	Training Military	25,882.00 €	85.23%	-	€	-	€	4,486.86 €	14.77%	30,368.86 €	100.00%	14,372.95 €	47.33%	15,995.91 €	52.67%
716411	Training Material	10,000.00 €	66.67%	-	€	-	€	5,000.00 €	33.33%	15,000.00 €	100.00%	14,999.05 €	99.99%	0.95 €	0.01%
721113	Printing/Photocopying Rental	4,000.00 €	80.00%	-	€	-	€	1,000.00 €	20.00%	5,000.00 €	100.00%	5,000.00 €	100.00%	0.00 €	0.00%
721114	Printing/Photocopying Consumables	12,000.00 €	80.00%	-	€	-	€	3,000.00 €	20.00%	15,000.00 €	100.00%	15,000.00 €	100.00%	0.00 €	0.00%
721115	Other Printing and Photocopying	3,000.00 €	60.00%	-	€	-	€	2,000.00 €	40.00%	5,000.00 €	100.00%	5,000.00 €	100.00%	0.00 €	0.00%
721131	Office Supplies	30,000.00 €	100.00%	-	€	-	€	-	0.00%	30,000.00 €	100.00%	30,000.00 €	100.00%	0.00 €	0.00%
721132	PIO Supplies	8,000.00 €	72.73%	-	€	-	€	3,000.00 €	27.27%	11,000.00 €	100.00%	11,000.00 €	100.00%	0.00 €	0.00%
721133	Reference material/Mapping	8,000.00 €	57.14%	-	€	-	€	6,000.00 €	42.86%	14,000.00 €	100.00%	14,000.00 €	100.00%	0.00 €	0.00%
721134	Other Supplies	8,000.00 €	66.67%	-	€	-	€	4,000.00 €	33.33%	12,000.00 €	100.00%	12,000.00 €	100.00%	0.00 €	0.00%
721211	Hospitality	18,000.00 €	90.00%	-	€	-	€	2,000.00 €	10.00%	20,000.00 €	100.00%	15,916.97 €	79.58%	4,083.03 €	20.42%
721221	Representation	8,000.00 €	80.00%	-	€	-	€	2,000.00 €	20.00%	10,000.00 €	100.00%	9,908.06 €	99.08%	91.94 €	0.92%
721371	Incremental Utility	20,000.00 €	95.24%	-	€	-	€	1,000.00 €	4.76%	21,000.00 €	100.00%	21,000.00 €	100.00%	0.00 €	0.00%
721711	HQ Facilities Rental	36,000.00 €	90.00%	-	€	-	€	4,000.00 €	10.00%	40,000.00 €	100.00%	39,651.60 €	99.13%	348.40 €	0.87%
721721	Installed Equipment Maintenance	18,500.00 €	100.00%	-	€	-	€	-	0.00%	18,500.00 €	100.00%	18,000.00 €	97.30%	500.00 €	2.70%
721731	Building Maintenance	36,000.00 €	51.43%	-	€	-	€	34,000.00 €	48.57%	70,000.00 €	100.00%	69,850.00 €	99.79%	150.00 €	0.21%
721732	Building Consumables	20,000.00 €	66.67%	-	€	-	€	10,000.00 €	33.33%	30,000.00 €	100.00%	29,998.53 €	100.00%	1.47 €	0.00%
721735	Building Cleaning	10,500.00 €	100.00%	-	€	-	€	-	0.00%	10,500.00 €	100.00%	10,498.46 €	99.99%	1.54 €	0.01%
721741	Roads/Pathways Maintenance	35,000.00 €	77.78%	-	€	-	€	10,000.00 €	22.22%	45,000.00 €	100.00%	44,887.84 €	99.75%	112.16 €	0.25%
722114	Total Fuel Cost	3,000.00 €	12.00%	-	€	-	€	22,000.00 €	88.00%	25,000.00 €	100.00%	24,245.13 €	96.98%	754.87 €	3.02%
722241	Maintenance at military Depot (Eng Equipment)	5,000.00 €	100.00%	-	€	-	€	-	0.00%	5,000.00 €	100.00%	5,000.00 €	100.00%	0.00 €	0.00%
722251	Commercial Maintenance (Eng Equipment)	10,000.00 €	100.00%	-	€	-	€	-	0.00%	10,000.00 €	100.00%	10,000.00 €	100.00%	0.00 €	0.00%
722311	(AIS) Rental and operational lease	70,000.00 €	77.78%	-	€	-	€	20,000.00 €	22.22%	90,000.00 €	100.00%	81,096.61 €	90.11%	8,903.39 €	9.89%
722321	(AIS) Consumable Supplies	13,000.00 €	86.67%	-	€	-	€	2,000.00 €	13.33%	15,000.00 €	100.00%	14,795.38 €	98.64%	204.62 €	1.36%
722322	(AIS) Spare Parts	13,500.00 €	90.00%	-	€	-	€	1,500.00 €	10.00%	15,000.00 €	100.00%	14,982.00 €	99.88%	18.00 €	0.12%
722331	(AIS) Services	18,000.00 €	90.00%	-	€	-	€	2,000.00 €	10.00%	20,000.00 €	100.00%	20,000.00 €	100.00%	0.00 €	0.00%
722351	(AIS) Commercial Maintenance	18,000.00 €	90.00%	-	€	-	€	2,000.00 €	10.00%	20,000.00 €	100.00%	20,000.00 €	100.00%	0.00 €	0.00%
722361	AIS Minor Equipment	5,000.00 €	100.00%	-	€	-	€	-	0.00%	5,000.00 €	100.00%	4,870.20 €	97.40%	129.80 €	2.60%
722411	(Communications) Rental	14,000.00 €	87.50%	-	€	-	€	2,000.00 €	12.50%	16,000.00 €	100.00%	16,000.00 €	100.00%	0.00 €	0.00%
722421	(Communications) Consumable Supplies	9,933.00 €	100.00%	-	€	-	€	-	0.00%	9,933.00 €	100.00%	9,932.80 €	100.00%	0.20 €	0.00%
722422	(Communications) Spare Parts	9,985.00 €	100.00%	-	€	-	€	-	0.00%	9,985.00 €	100.00%	9,972.00 €	99.87%	13.00 €	0.13%
722431	(Communications) Services	40,000.00 €	89.69%	-	€	-	€	4,600.00 €	10.31%	44,600.00 €	100.00%	44,470.49 €	99.71%	129.51 €	0.29%
722451	(Communications) Commercial Maintenance	17,000.00 €	100.00%	-	€	-	€	-	0.00%	17,000.00 €	100.00%	17,000.00 €	100.00%	0.00 €	0.00%
722511	(Mission Carriers) Rental	18,500.00 €	100.00%	-	€	-	€	-	0.00%	18,500.00 €	100.00%	18,294.95 €	98.89%	205.05 €	1.11%
722521	(Mission Carriers) Consumable Supplies	10,000.00 €	100.00%	-	€	-	€	-	0.00%	10,000.00 €	100.00%	9,586.00 €	95.86%	414.00 €	4.14%
722522	(Mission Carriers) Spare Parts	27,500.00 €	100.00%	-	€	-	€	-	0.00%	27,500.00 €	100.00%	27,482.50 €	99.94%	17.50 €	0.06%
722551	(Mission Carriers) Commercial Maintenance	18,500.00 €	100.00%	-	€	-	€	-	0.00%	18,500.00 €	100.00%	18,426.00 €	99.60%	74.00 €	0.40%
722611	(Mission Equipment) Rental	52,000.00 €	69.33%	-	€	-	€	23,000.00 €	30.67%	75,000.00 €	100.00%	74,984.00 €	99.98%	16.00 €	0.02%
722621	(Mission Equipment) Consumables/Supplies	10,000.00 €	100.00%	-	€	-	€	-	0.00%	10,000.00 €	100.00%	9,999.00 €	99.99%	1.00 €	0.01%

722622	(Mission Equipment) Spare Parts	12,000.00 €	70.59%	- €	- €	0.00%	5,000.00 €	29.41%	17,000.00 €	100.00%	16,859.00 €	99.17%	141.00 €	0.83%
722631	(Mission Equipment) Services	45,000.00 €	67.16%	- €	- €	0.00%	22,000.00 €	32.84%	67,000.00 €	100.00%	65,434.00 €	97.66%	1,566.00 €	2.34%
723211	Travel	173,250.00 €	96.49%	- €	- €	0.00%	6,300.00 €	3.51%	179,550.00 €	100.00%	133,947.95 €	74.60%	45,602.05 €	25.40%
723311	Transportation	198,550.00 €	92.35%	- €	- €	0.00%	16,450.00 €	7.65%	215,000.00 €	100.00%	198,510.00 €	92.33%	16,490.00 €	7.67%
723401	Postal/Shipping	1,000.00 €	100.00%	- €	- €	0.00%	- €	0.00%	1,000.00 €	100.00%	300.00 €	30.00%	700.00 €	70.00%
725101	Miscellaneous	40,000.00 €	100.00%	- €	- €	0.00%	- €	0.00%	40,000.00 €	100.00%	221.00 €	0.55%	39,779.00 €	99.45%
TOTAL		1,400,000.00 €	79.58%	0.00 €	0.00 €	0.00%	359,336.86 €	20.42%	1,759,336.86 €	100.00%	1,503,140.82 €	85.44%	256,196.04 €	14.56%



FINANCIAL CONTROLLER

Evaggelos Tsiligkaridis
Colonel (HE A)

FISCAL OFFICER


Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER


Dimitrios Meletis
Lieutenant (HE A)



HQ NDC-GR
BUDGET EXECUTION BY EXERCISE OF 31st DECEMBER 2011

CISI	DESCRIPTION	ALLOCATED BUDGET			ACTUAL EXPENDITURE		
		EX BRLR 11	EX SFJE 11	NON EX PERIOD	EX BRLR 11	EX SFJE 11	NON EX PERIOD
711131	Operational Temporary Staff	163,000.00	81,400.00	0.00	84,074.70	75,173.00	0.00
711211	CIS Consultants	2,500.00	2,500.00	30,000.00	6,600.00	0.00	28,285.00
711341	Other Contractors	60,000.00	30,000.00	0.00	37,482.00	19,344.00	0.00
711351	Honorariums			6,000.00	1,866.00	0.00	2,823.65
716311	Training Military			30,368.86	0.00	0.00	14,372.95
716411	Training Material	10,000.00	5,000.00	0.00	9,999.07	4,999.98	0.00
721113	Printing/Photocopying Rental	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00
721114	Printing/Photocopying Consumables	7,500.00	7,500.00	0.00	12,500.00	2,500.00	0.00
721115	Other Printing and Photocopying	2,500.00	2,500.00	0.00	3,750.00	1,250.00	0.00
721131	Office Supplies	15,000.00	15,000.00	0.00	30,000.00	0.00	0.00
721132	PIO Supplies	5,500.00	5,500.00	0.00	9,750.00	1,250.00	0.00
721133	Reference material/Mapping	7,000.00	7,000.00	0.00	2,700.00	300.00	11,000.00
721134	Other Supplies	6,000.00	6,000.00	0.00	2,500.00	9,500.00	0.00
721211	Hospitality	5,000.00	5,000.00	10,000.00	2,197.55	1,742.58	11,976.84
721221	Representation	2,500.00	2,500.00	5,000.00	1,221.50	1,205.00	7,481.56
721371	Incremental Utility	14,000.00	7,000.00	0.00	14,000.00	7,000.00	0.00
721711	HQ Facilities Rental	26,000.00	14,000.00	0.00	26,496.00	13,155.60	0.00
721721	Installed Equipment Maintenance	12,500.00	6,000.00	0.00	0.00	18,000.00	0.00
721731	Building Maintenance	40,000.00	30,000.00	0.00	46,600.00	23,250.00	0.00
721732	Building Consumables	20,000.00	10,000.00	0.00	19,998.99	9,999.54	0.00
721735	Building Cleaning	7,000.00	3,500.00	0.00	6,999.46	3,499.00	0.00
721741	Roads/Pathways Maintenance	30,000.00	15,000.00	0.00	42,748.96	2,138.88	0.00
722114	Total Fuel Cost	15,000.00	10,000.00	0.00	16,552.75	7,692.38	0.00
722241	Maintenance at military Depot (Eng Equipment)	3,000.00	2,000.00	0.00	5,000.00	0.00	0.00
722251	Commercial Maintenance (Eng Equipment)	6,000.00	4,000.00	0.00	5,513.00	4,487.00	0.00
722311	(AIS) Rental and operational lease	30,000.00	20,000.00	40,000.00	50,330.00	7,500.00	23,266.61
722321	(AIS) Consumable Supplies	10,000.00	5,000.00	0.00	11,863.38	0.00	2,932.00
722322	(AIS) Spare Parts	10,000.00	5,000.00	0.00	3,344.00	7,500.00	4,138.00
722331	(AIS) Services	13,000.00	7,000.00	0.00	11,500.00	8,500.00	0.00
722351	(AIS) Commercial Maintenance	13,000.00	7,000.00	0.00	1,750.00	14,250.00	4,000.00

722361	AIS Minor Equipment	3,500.00	1,500.00	0.00	1,920.20	2,950.00	0.00
722411	(Communications) Rental	11,000.00	5,000.00	0.00	10,144.00	4,856.00	1,000.00
722421	(Communications) Consumable Supplies	6,700.00	3,233.00	0.00	6,316.98	3,615.82	0.00
722422	(Communications) Spare Parts	6,650.00	3,335.00	0.00	4,637.00	2,048.00	3,287.00
722431	(Communications) Services	28,000.00	16,600.00	0.00	24,590.49	19,860.00	20.00
722451	(Communications) Commercial Maintenance	10,000.00	7,000.00	0.00	6,000.00	11,000.00	0.00
722511	(Mission Carriers) Rental	12,000.00	6,500.00	0.00	12,192.00	2,889.60	3,213.35
722521	(Mission Carriers) Consumable Supplies	6,000.00	4,000.00	0.00	6,286.00	3,300.00	0.00
722522	(Mission Carriers) Spare Parts	17,500.00	10,000.00	0.00	18,330.00	9,152.50	0.00
722551	(Mission Carriers) Commercial Maintenance	12,000.00	6,500.00	0.00	12,326.00	6,100.00	0.00
722611	(Mission Equipment) Rental	50,000.00	25,000.00	0.00	49,997.00	24,987.00	0.00
722621	(Mission Equipment) Consumables/Supplies	6,000.00	4,000.00	0.00	6,666.00	3,333.00	0.00
722622	(Mission Equipment) Spare Parts	11,000.00	6,000.00	0.00	11,212.00	5,647.00	0.00
722631	(Mission Equipment) Services	43,000.00	24,000.00	0.00	43,690.00	21,744.00	0.00
723211	Travel	900.00	15,750.00	162,900.00	0.00	0.00	133,947.95
723311	Transportation	85,000.00	45,000.00	85,000.00	112,005.00	77,155.00	9,350.00
723401	Postal/Shipping	500.00	500.00	0.00	0.00	0.00	300.00
725101	Miscellaneous	20,000.00	15,000.00	5,000.00	0.00	0.00	221.00
Total		868,250.00	516,818.00	374,268.86	796,150.03	445,374.88	261,615.91
Grand Total		1,759,336.86			1,503,140.82		

FINANCIAL CONTROLLER



Evaggelos Tsiligkaridis
Colonel (HE A)

FISCAL OFFICER

Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER

Dimitrios Meletis
Lieutenant (HE A)



HQ NDC-GR
STATEMENT OF FINANCIAL PERFORMANCE OF 31st DECEMBER 2011

	2011	2010
1 Operating and Financial Performance	<u>264,298.38</u>	<u>361,975.91</u>
1.1 Revenues	<u>1,767,439.20</u>	<u>1,236,368.15</u>
1.1.1 Financial Revenue (Cash Balance Beginning of the year)	361,975.91	422,222.18
1.1.2 Revenue from NDC-GR Contributors	1,397,360.95	811,506.92
1.1.3 Other Revenues	8,102.34	2,639.05
1.1.3.1 Bank Interests	7,916.63	2,639.05
1.1.3.2 Miscellaneous Revenues	0.00	0.00
1.1.3.3 Suspense Account	0.00	0.00
1.1.3.4 France Contribution Surplus (Non deduction of 2010 Bank Interests)	185.71	0.00
1.2 Expenses	<u>1,503,140.82</u>	<u>874,392.24</u>
1.2.1 Current Year Expenses	<u>1,503,140.82</u>	<u>834,281.14</u>
1.2.1.1 Personnel	285,020.35	138,874.60
1.2.1.2 Contractual Supplies, Services, Consumables Purchased	1,218,120.47	695,406.54
1.2.1.3 Capital and Investments	0.00	0.00
1.2.2 Carried Forward Expenses	0.00	0.00
1.2.3 Miscellaneous Expenses	0.00	40,111.10
2 End of Period Result	<u>264,298.38</u>	<u>361,975.91</u>
2.1 Revenue	<u>264,298.38</u>	<u>361,975.91</u>
2.1.1 End of Period Balance	264,298.38	361,975.91

**FINANCIAL CONTROLLER**

Evaggelos Tsiligkaridis
Colonel (HE A)

FISCAL OFFICER

Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER

Dimitrios Meletis
Lieutenant (HE A)



HQ NDC-GR
CREDITS CARRIED FORWARD REPORT OF 31st DECEMBER 2011

THERE ARE NO CARRY FORWARDS FOR THE NEXT FISCAL YEAR.



FINANCIAL CONTROLLER

[Signature]
Evaggelos Tsiligkaridis
Colonel (HE A)

FISCAL OFFICER

[Signature]
Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER

[Signature]
Dimitrios Meletis
Lieutenant (HE A)



HQ NDC-GR
BUDGET TRANSFERS REPORT OF 31st DECEMBER 2011

THERE ARE NO BUDGET TRANSFERS IN 2011.



FINANCIAL CONTROLLER

[Signature]
Evangelos Tsigkaridis
Colonel (HE A)

FISCAL OFFICER

[Signature]
Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER

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Dimitrios Meletis
Lieutenant (HE A)



HQ NDC-GR
STATEMENT OF CASH CALL OF 31st DECEMBER 2011

NATION	SHARED BUDGET	1st CASH-CALL			NATION	2nd CASH-CALL*				
		OBLIGED FIRST CASH CALL	REQUESTED ON	RECEIVED ON		OBLIGED SECOND CASH CALL	DEDUCTED INTEREST REVENUE 2010	FINAL SECOND CASH CALL 2011	REQUESTED ON	RECEIVED ON
BULGARIA	98,518.52 €	49,259.26 €	24-Jan-11	28-Mar-11	BULGARIA	49,259.26 €	185.71 €	49,073.55 €	17-Jun-11	28-Jun-11
FRANCE	98,518.52 €	49,259.26 €	24-Jan-11	11-May-11	FRANCE	49,259.26 €	(4) 185.71 €	49,073.55 €	18-Jun-11	22-Dec-11
GERMANY	98,518.52 €	49,259.26 €	24-Jan-11	21-Apr-11	GERMANY	49,259.26 €	185.71 €	49,073.55 €	17-Jun-11	12-Jul-11
GREECE	70,000.00 €	35,000.00 €	24-Jan-11	4-Apr-11	GREECE	35,000.00 €	131.95 €	34,868.05 €	17-Jun-11	30-Aug-11
ITALY	394,074.07 €	197,037.04 €	24-Jan-11	13-Apr-11	ITALY	197,037.03 €	742.85 €	196,294.18 €	17-Jun-11	11-Jul-11
ROMANIA	147,777.78 €	73,888.89 €	24-Jan-11	28-Mar-11	ROMANIA	73,888.89 €	278.56 €	73,610.33 €	17-Jun-11	29-Aug-11
SPAIN	394,074.07 €	197,037.03 €	24-Jan-11	18-Mar-11	SPAIN	197,037.04 €	742.85 €	196,294.19 €	17-Jun-11	22-Jul-11
TURKEY	98,518.52 €	49,259.26 €	24-Jan-11	21-Mar-11	TURKEY	49,259.26 €	185.71 €	49,073.55 €	17-Jun-11	18-Jul-11
TOTAL	1,400,000.00 €	700,000.00 €		700,000.00 €		700,000.00 €	2,639.05 €	697,360.95 €		700,000.00 €
	100.00%	50.00% (1)		100.00% (2)		50.00% (1)				100.00% (3)
									TOTAL RECEIVED	1,400,000.00 €
										100.00%

(1) Related to the Total Shared Budget.

(2) Related to the requested 1st Cash-Call amount.

(3) Related to the requested 2nd Cash-Call amount.

(4) Interest Revenue 2010 was not deducted during the instalment of 2nd Cash-Call of France and for this reason contribution surplus will be refunded to France during 1st Cash-Call of 2012.

* The 2nd cash call instalment has been deducted by the 2010 interest revenue which has to be returned to the Nations according to SRC decision.

FINANCIAL CONTROLLER

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Colonel (HE A)

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Lieutenant (HE A)



HQ NDC-GR
BANK INTEREST STATEMENT OF 31st DECEMBER 2011

NATION	No OF OFFICERS	PERCENTAGE		AMOUNT IN EURO						
		ABSOLUTE	ADJUSTED	1st SEMESTER	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	TOTAL
BULGARIA	2	1.070%	7.037%	168.25	73.96	103.31	103.17	88.61	19.80	557.10
FRANCE	2	1.070%	7.037%	168.25	73.96	103.31	103.17	88.61	19.80	557.10
GERMANY	2	1.070%	7.037%	168.25	73.96	103.31	103.17	88.61	19.80	557.10
GREECE	160	85.561%	5.000%	119.55	52.55	73.40	73.30	62.96	14.07	395.83
ITALY	8	4.278%	28.148%	673.00	295.85	413.22	412.68	354.42	79.22	2,228.39
ROMANIA	3	1.603%	10.556%	252.36	110.94	154.95	154.75	132.91	29.71	835.62
SPAIN	8	4.278%	28.148%	673.00	295.85	413.22	412.68	354.42	79.22	2,228.39
TURKEY	2	1.070%	7.037%	168.25	73.96	103.31	103.17	88.61	19.80	557.10
TOTAL	187	100.000%	100.000%	2,390.91	1,051.03	1,468.03	1,466.09	1,259.15	281.42	7,916.63
										7,916.63

TOTAL BUDGET 2011	
FN	21,011,855.00 €
SF	1,400,000.00 €
TOTAL	22,411,855.00 €

FN BUDGET	SF BUDGET
93.75%	6.25%

SLOTS FN	SLOTS MN
160	27
85.56%	14.44%

Share of FN:	5%
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1. The interest revenue refers to the income gained during the Financial Year 2011 by NDC-GR/G8 in benefit for the Nations for holding their money in Bank Account with special privileges.
2. Interest will be refunded to Nations according to the original Cost Sharing Formula through the deduction of the 2nd Cash Call of the following financial year.
3. The Cost Sharing Formula is based on the number of officers that nations have in the PE of HQ NDC-GR.
4. The number of officers that Greece has in the PE of HQ NDC-GR has increased from 158 to 160, according to NDC-GR Plenary Decision of December 2010.
5. As Greece is contributing more than 85.56% (absolute % in the Cost Sharing Formula) of the total HQ NDC-GR budget, Greece's contribution to the Shared Budget is limited to 5%, according to the NDC-GR MOU.

FINANCIAL CONTROLLER

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Lieutenant (HE A)



Balance As On 01-Jan-12

<i>ASSETS</i>		<i>LIABILITIES</i>	
1. Previous Yea	361,975.91 €	1. Expenses	1,503,140.82 €
2. Nation Deposit	1,397,360.95 €	2. Funds Remainder	264,298.38 €
3. Interests	7,916.63 €	3. Other Outcome	185.71 €
4. Other Income	371.42 €		
Total Assets	1,767,624.91 €	Total Liabilities	1,767,624.91 €

Analysis of Funds Remainder As On 01-Jan-12

Bank	263,089.02 €
Cash in hand and supporting Docs	1,209.36 €
TOTAL	264,298.38 €



Venengeros Tsifigaris
Col (GRC A)

Thursday, February 09, 2012

dy
Dimitris Soti

DISBURSING
[Signature]
Dimitrios Melotis
Lt (GRC A)
Balance Report



NRDC-GR HQ
COMPARABLE STATEMENT OF FINANCIAL POSITION OF 31st DECEMBER 2012


	2012	2011		2012	2011
ASSETS	276,427.11	264,298.38	LIABILITIES	276,427.11	264,298.38
1 Current Assets	276,427.11	264,298.38	2 Current Liabilities	0.00	0.00
1.1 Cash and Cash Equivalents	276,427.11	264,298.38	2.1 Funds Carried Forward to next year	0.00	0.00
1.1.1 Bank Account	262,378.55	263,089.02			
1.1.2 Cash Equivalents	14,048.56	1,209.36			
1.2 Receivables (Unreceived Cash Calls)	0.00	0.00	3 Non - Current Liabilities	276,427.11	264,298.38
1.2.1 Albania	0.00	0.00	3.1 Unspent Balance	275,064.75	256,196.04
1.2.2 Bulgaria	0.00	0.00	3.1.1 Budget Balance	275,064.75	256,196.04
1.2.3 France	0.00	0.00	3.2 Refundable Surplus	1,362.36	8,102.34
1.2.4 Germany	0.00	0.00	3.2.1 Bank Interest	1,362.36	7,916.63
1.2.5 Greece	0.00	0.00	3.2.2 Miscellaneous Revenues	0.00	0.00
1.2.6 Italy	0.00	0.00	3.2.3 France Contribution Surplus	0.00	185.71
1.2.7 Romania	0.00	0.00	(Non deduction of 2010 Bank Interests)		
1.2.8 Spain	0.00	0.00	3.3 Suspense Account	0.00	0.00
1.2.9 Turkey	0.00	0.00	3.3.1 Suspense Account	0.00	0.00




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NRDC-GR HQ
STATEMENT OF FINANCIAL PERFORMANCE OF 31st DECEMBER 2012

	2012	2011
1 Operating and Financial Performance	<u>276,427.11</u>	<u>264,298.38</u>
1.1 Operating and Financial Revenues	<u>1,375,362.36</u>	<u>1,767,439.20</u>
1.1.1 Financial Revenue (Cash Balance Beginning of the year)	264,298.38	361,975.91
1.1.2 Revenue from NDC-GR Contributors	1,109,701.62	1,397,360.95
1.1.3 Other Revenues	1,362.36	8,102.34
1.1.3.1 Bank Interest	1,362.36	7,916.63
1.1.3.2 Miscellaneous Revenues	0.00	0.00
1.1.3.3 Suspense Account	0.00	0.00
1.1.3.4 France Contribution Surplus (Non deduction of 2010 Bank Interests)	0.00	185.71
1.2 Operating and Financial Expenses	<u>1,098,935.25</u>	<u>1,503,140.82</u>
1.2.1 Current Year Expenses	<u>1,098,935.25</u>	<u>1,503,140.82</u>
1.2.1.1 Personnel	177,600.47	285,020.35
1.2.1.2 Contractual Supplies and Services	921,334.78	1,218,120.47
1.2.1.3 Capital and Investments	0.00	0.00
1.2.2 Carried Forward Expenses	0.00	0.00
1.2.3 Miscellaneous Expenses	0.00	0.00
2 End of Period Result	<u>276,427.11</u>	<u>264,298.38</u>
2.1 Revenue	<u>276,427.11</u>	<u>264,298.38</u>
2.1.1 End of Period Balance	276,427.11	264,298.38

**FINANCIAL CONTROLLER**

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Lieutenant (HE A)



NRDC-GR HQ
CASH FLOW STATEMENT OF 31st DECEMBER 2012

	2012	2011
1 Cash Inflow from Operating Activities	1,111,063.98	1,405,463.29
1.1 Cash Call Contributions received for the current year	1,109,701.62	1,397,360.95
1.2 Bank Interest	1,362.36	7,916.63
1.3 Miscellaneous Revenues	0.00	0.00
1.4 Suspense Account	0.00	0.00
1.5 France Contribution Surplus (Non deduction of 2010 Bank Interests)	0.00	185.71
2 Cash Outflow from Operating Activities	1,098,935.25	1,503,140.82
2.1 Payments to Contractors for 2012 Budget Activities	1,098,935.25	1,503,140.82
2.2 Payments to Contractors for Carried Forward Activities	0.00	0.00
2.3 Miscellaneous Expenses	0.00	0.00
Change in Cash Flow	<u>12,128.73</u>	<u>-97,677.53</u>
3 Net Increase/Decrease in Cash and Cash Equivalents	<u>12,128.73</u>	<u>-97,677.53</u>
3.1 Cash and Cash Equivalents - Beginning of the year	264,298.38	361,975.91
3.2 Cash and Cash Equivalents - End of period	276,427.11	264,298.38



FINANCIAL CONTROLLER

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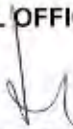
NRDC-GR HQ
BUDGET EXECUTION OF 31st DECEMBER 2012

C.I.S.I.	CONCEPT	APPROVED BUDGET		TRANSFERS			FINAL BUDGET		PAYMENTS		BALANCE	
		AMOUNT	%	-	+	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
711131	Operational Temporary Staff	102,000.00 €	7.42%	- €	- €	0.00%	102,000.00 €	7.42%	101,943.75 €	99.94%	56.25 €	0.06%
711211	CIS Consultants	6,000.00 €	0.44%	- €	- €	0.00%	6,000.00 €	0.44%	6,000.00 €	100.00%	0.00 €	0.00%
711341	Other Contractors	30,000.00 €	2.18%	- €	- €	0.00%	30,000.00 €	2.18%	30,000.00 €	100.00%	0.00 €	0.00%
711351	Honorariums	6,000.00 €	0.44%	- €	- €	0.00%	6,000.00 €	0.44%	1,635.00 €	27.25%	4,365.00 €	72.75%
716311	Training Military	49,031.00 €	3.57%	- €	- €	0.00%	49,031.00 €	3.57%	33,021.72 €	67.35%	16,009.28 €	32.65%
716411	Training Material	5,000.00 €	0.36%	- €	- €	0.00%	5,000.00 €	0.36%	5,000.00 €	100.00%	0.00 €	0.00%
721113	Printing/Photocopying Rental	5,000.00 €	0.36%	- €	- €	0.00%	5,000.00 €	0.36%	5,000.00 €	100.00%	0.00 €	0.00%
721114	Printing/Photocopying Consumables	15,000.00 €	1.09%	- €	- €	0.00%	15,000.00 €	1.09%	15,000.00 €	100.00%	0.00 €	0.00%
721115	Other Printing and Photocopying	5,000.00 €	0.36%	- €	- €	0.00%	5,000.00 €	0.36%	4,999.95 €	100.00%	0.05 €	0.00%
721131	Office Supplies	33,000.00 €	2.40%	- €	- €	0.00%	33,000.00 €	2.40%	33,000.00 €	100.00%	0.00 €	0.00%
721132	PIO Supplies	10,000.00 €	0.73%	- €	- €	0.00%	10,000.00 €	0.73%	10,000.00 €	100.00%	0.00 €	0.00%
721133	Reference material/Mapping	11,000.00 €	0.80%	- €	- €	0.00%	11,000.00 €	0.80%	10,995.00 €	99.95%	5.00 €	0.05%
721134	Other Supplies	10,000.00 €	0.73%	- €	- €	0.00%	10,000.00 €	0.73%	10,000.00 €	100.00%	0.00 €	0.00%
721211	Hospitality	20,000.00 €	1.46%	- €	- €	0.00%	20,000.00 €	1.46%	10,388.61 €	51.94%	9,611.39 €	48.06%
721221	Representation	10,000.00 €	0.73%	- €	- €	0.00%	10,000.00 €	0.73%	9,585.79 €	95.86%	414.21 €	4.14%
721371	Incremental Utility	21,000.00 €	1.53%	- €	- €	0.00%	21,000.00 €	1.53%	20,984.00 €	99.92%	16.00 €	0.08%
721711	HQ Facilities Rental	19,800.00 €	1.44%	- €	- €	0.00%	19,800.00 €	1.44%	19,800.00 €	100.00%	0.00 €	0.00%
721721	Installed Equipment Maintenance	30,000.00 €	2.18%	- €	- €	0.00%	30,000.00 €	2.18%	30,000.00 €	100.00%	0.00 €	0.00%
721731	Building Maintenance	18,000.00 €	1.31%	- €	- €	0.00%	18,000.00 €	1.31%	18,000.00 €	100.00%	0.00 €	0.00%
721732	Building Consumables	24,000.00 €	1.75%	- €	- €	0.00%	24,000.00 €	1.75%	23,997.23 €	99.99%	2.77 €	0.01%
721735	Building Cleaning	10,800.00 €	0.79%	- €	- €	0.00%	10,800.00 €	0.79%	10,791.45 €	99.92%	8.55 €	0.08%
721741	Roads/Pathways Maintenance	40,000.00 €	2.91%	- €	- €	0.00%	40,000.00 €	2.91%	39,572.08 €	98.93%	427.92 €	1.07%
722114	Total Fuel Cost	5,500.00 €	0.40%	- €	9,099.90 €	165.45%	14,599.90 €	1.06%	14,356.67 €	98.33%	243.23 €	1.67%
722241	Maintenance at military Depot (Eng Equipment)	10,000.00 €	0.73%	- €	- €	0.00%	10,000.00 €	0.73%	9,998.00 €	99.98%	2.00 €	0.02%
722251	Commercial Maintenance (Eng Equipment)	10,000.00 €	0.73%	- €	- €	0.00%	10,000.00 €	0.73%	10,000.00 €	100.00%	0.00 €	0.00%
722311	(AIS) Rental and operational lease	190,000.00 €	13.83%	- €	- €	0.00%	190,000.00 €	13.83%	160,539.62 €	84.49%	29,460.38 €	15.51%
722321	(AIS) Consumable Supplies	14,000.00 €	1.02%	- €	- €	0.00%	14,000.00 €	1.02%	13,985.87 €	99.90%	14.13 €	0.10%
722322	(AIS) Spare Parts	17,000.00 €	1.24%	- €	- €	0.00%	17,000.00 €	1.24%	16,897.76 €	99.40%	102.24 €	0.60%
722331	(AIS) Services	15,000.00 €	1.09%	- €	- €	0.00%	15,000.00 €	1.09%	14,980.00 €	99.87%	20.00 €	0.13%
722351	(AIS) Commercial Maintenance	15,000.00 €	1.09%	- €	- €	0.00%	15,000.00 €	1.09%	14,990.48 €	99.94%	9.52 €	0.06%
722361	AIS Minor Equipment	7,000.00 €	0.51%	- €	- €	0.00%	7,000.00 €	0.51%	6,067.83 €	86.68%	932.17 €	13.32%
722411	(Communications) Rental	10,000.00 €	0.73%	- €	- €	0.00%	10,000.00 €	0.73%	10,000.00 €	100.00%	0.00 €	0.00%
722421	(Communications) Consumable Supplies	13,000.00 €	0.95%	- €	- €	0.00%	13,000.00 €	0.95%	12,995.00 €	99.96%	5.00 €	0.04%
722422	(Communications) Spare Parts	13,000.00 €	0.95%	- €	- €	0.00%	13,000.00 €	0.95%	13,000.00 €	100.00%	0.00 €	0.00%
722431	(Communications) Services	25,000.00 €	1.82%	- €	- €	0.00%	25,000.00 €	1.82%	25,000.00 €	100.00%	0.00 €	0.00%
722451	(Communications) Commercial Maintenance	15,000.00 €	1.09%	- €	- €	0.00%	15,000.00 €	1.09%	15,000.00 €	100.00%	0.00 €	0.00%
722511	(Mission Carriers) Rental	15,000.00 €	1.09%	- €	- €	0.00%	15,000.00 €	1.09%	14,990.00 €	99.93%	10.00 €	0.07%
722521	(Mission Carriers) Consumable Supplies	18,319.00 €	1.33%	- €	- €	0.00%	18,319.00 €	1.33%	18,314.20 €	99.97%	4.80 €	0.03%
722522	(Mission Carriers) Spare Parts	22,500.00 €	1.64%	- €	- €	0.00%	22,500.00 €	1.64%	22,484.00 €	99.93%	16.00 €	0.07%
722551	(Mission Carriers) Commercial Maintenance	11,500.00 €	0.84%	- €	- €	0.00%	11,500.00 €	0.84%	11,500.00 €	100.00%	0.00 €	0.00%

G8 BRANCH
BUDGET SECTION

7	€	-	€	0.00%	35,000.00	€	2.55%	34,990.00	€	99.97%	10.00	€	0.03%
7	€	-	€	0.00%	30,000.00	€	2.18%	29,885.82	€	99.62%	114.18	€	0.38%
7	€	-	€	0.00%	12,500.00	€	0.91%	12,500.00	€	100.00%	0.00	€	0.00%
7	€	2,000.00	€	6.25%	34,000.00	€	2.47%	33,317.20	€	97.99%	682.80	€	2.01%
7	€	-	€	0.00%	233,250.00	€	16.98%	61,579.22	€	26.40%	171,670.78	€	73.60%
7	€	-	€	13.87%	68,900.10	€	5.01%	68,900.00	€	100.00%	0.10	€	0.00%
7	€	-	€	0.00%	3,800.00	€	0.28%	2,790.00	€	73.42%	1,010.00	€	26.58%
7	€	-	€	0.00%	40,000.00	€	2.91%	159.00	€	0.40%	39,841.00	€	99.60%
10	€	11,099.90	€	0.81%	1,374,000.00	€	100.00%	1,098,935.25	€	79.98%	275,064.75	€	20.02%

FISCAL OFFICER



Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER





Dimitrios Meletis
Lieutenant (HE A)



NRDC-GR HQ
BUDGET EXECUTION BY EXERCISE OF 31st DECEMBER 2012

CISI	DESCRIPTION	ALLOCATED BUDGET		ACTUAL EXPENDITURE	
		EX GK 12	NON EX PERIOD	EX GK 12	NON EX PERIOD
711131	Operational Temporary Staff	102,000.00	0.00	101,943.75	
711211	CIS Consultans	4,000.00	2,000.00	5,400.00	600.00
711341	Other Contractors	30,000.00	0.00	30,000.00	
711351	Honorariums		6,000.00		1,635.00
716311	Training Military		49,031.00		33,021.72
716411	Training Material	5,000.00	0.00	5,000.00	
721113	Printing/Photocopying Rental	5,000.00	0.00	3,000.00	2,000.00
721114	Printing/Photocopying Consumables	15,000.00	0.00	10,000.00	5,000.00
721115	Other Printing and Photocopying	5,000.00	0.00	2,000.00	2,999.95
721131	Office Supplies	33,000.00	0.00	11,200.00	21,800.00
721132	PIO Supplies	10,000.00	0.00	5,000.00	5,000.00
721133	Reference material/Mapping	11,000.00	0.00	10,995.00	
721134	Other Supplies	10,000.00	0.00		10,000.00
721211	Hospitality	10,000.00	10,000.00	850.23	9,538.38
721221	Representation	5,000.00	5,000.00	1,973.20	7,612.59
721371	Incremental Utility	21,000.00	0.00	20,984.00	
721711	HQ Facilities Rental	19,800.00	0.00	19,800.00	
721721	Installed Equipment Maintenance	30,000.00	0.00	30,000.00	
721731	Building Maintenance	18,000.00	0.00	18,000.00	
721732	Building Consumables	24,000.00	0.00	23,997.23	
721735	Building Cleaning	10,800.00	0.00	10,791.45	
721741	Roads/Pathways Maintenance	40,000.00	0.00	39,572.08	
722114	Total Fuel Cost	5,500.00	0.00	14,356.67	
722241	Maintenance at military Depot (Eng Equipment)	10,000.00	0.00	9,998.00	
722251	Commercial Maintenance (Eng Equipment)	10,000.00	0.00	10,000.00	
722311	(AIS) Rental and operational lease	40,000.00	150,000.00	127,460.00	33,079.62
722321	(AIS) Consumable Supplies	14,000.00	0.00	6,433.71	7,552.16
722322	(AIS) Spare Parts	17,000.00	0.00	7,324.76	9,573.00
722331	(AIS) Services	15,000.00	0.00	14,980.00	

722351	(AIS) Commercial Maintenance	15,000.00	0.00	7,100.00	7,890.48
722361	AIS Minor Equipment	7,000.00	0.00	6,067.83	
722411	(Communications) Rental	10,000.00	0.00	7,450.00	2,550.00
722421	(Communications) Consumable Supplies	13,000.00	0.00	12,995.00	
722422	(Communications) Spare Parts	13,000.00	0.00	13,000.00	
722431	(Communications) Services	25,000.00	0.00	25,000.00	
722451	(Communications) Commercial Maintenance	15,000.00	0.00	2,000.00	13,000.00
722511	(Mission Carriers) Rental	15,000.00	0.00	11,890.00	3,100.00
722521	(Mission Carriers) Consumable Supplies	18,319.00	0.00	18,314.20	
722522	(Mission Carriers) Spare Parts	22,500.00	0.00	22,484.00	
722551	(Mission Carriers) Commercial Maintenance	11,500.00	0.00	11,500.00	
722611	(Mission Equipment) Rental	35,000.00	0.00	34,990.00	
722621	(Mission Equipment) Consumables/Supplies	30,000.00	0.00	29,885.82	
722622	(Mission Equipment) Spare Parts	12,500.00	0.00	12,500.00	
722631	(Mission Equipment) Services	32,000.00	0.00	33,317.20	
723211	Travel	0.00	233,250.00		61,579.22
723311	Transportation	80,000.00	0.00	67,900.00	1,000.00
723401	Postal/Shipping	3,800.00	0.00		2,790.00
725101	Miscellaneous	30,000.00	10,000.00		159.00
Total		908,719.00	465,281.00	857,454.13	241,481.12
Grand Total		1,374,000.00		1,098,935.25	

**FINANCIAL CONTROLLER**Evangelos Tsiligkaridis
Colonel (HE A)**FISCAL OFFICER**

Dimitra Bozi
Lieutenant (HE A)
BUDGET OFFICER

Dimitrios Meletis
Lieutenant (HE A)



NRDC-GR HQ
CREDITS CARRIED FORWARD REPORT OF 31st DECEMBER 2012

THERE ARE NO CARRY FORWARDS FOR THE NEXT FISCAL YEAR.



FINANCIAL CONTROLLER

Evangelos Tsiligkaridis
Colonel (HE A)

FISCAL OFFICER



Dimitra Bozi
Lieutenant (HE A)



BUDGET OFFICER

Dimitrios Meletis
Lieutenant (HE A)



NRDC-GR HQ
BUDGET TRANSFERS REPORT OF 31st DECEMBER 2012

C.I.S.I.	CONCEPT	INITIAL BUDGET	TRANSFERS		FINAL BUDGET
		AMOUNT	DECREASES	INCREASES	AMOUNT
722114	Total Fuel Cost	5,500.00 €	- €	9,099.90 €	14,599.90 €
722631	(Mission Equipment) Services	32,000.00 €	- €	2,000.00 €	34,000.00 €
723311	Transportation	80,000.00 €	11,099.90 €	- €	68,900.10 €
TOTAL		117,500.00 €	11,099.90 €	11,099.90 €	117,500.00 €



FINANCIAL CONTROLLER

E. Tsiligkaridis
Evangelos Tsiligkaridis
Colonel (HE A)

FISCAL OFFICER

D. Bozi
Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER

D. Meletis
Dimitrios Meletis
Lieutenant (HE A)



NRDC-GR HQ
STATEMENT OF CASH CALL OF 31st DECEMBER 2012

1st CASH CALL ACCORDING TO INITIAL COST SHARING FORMULA 2012							2nd CASH CALL ACCORDING TO REVISED COST SHARING FORMULA 2012							
NATION	INITIAL SHARED BUDGET 2012 ALLOCATION	1st CASH-CALL					NATION	FINAL SHARED BUDGET 2012 ALLOCATION	2nd CASH-CALL*					
		INITIAL OBLIGED FIRST CASH CALL	CONTRIBUTION SURPLUS 2011	FIRST CASH CALL 2012 SUBMITTED TO NATIONS	REQUESTED ON	RECEIVED ON			AMOUNT RECEIVED THROUGH FIRST CASH CALL	DEDUCTED UNSPENT FUNDS 2011	DEDUCTED INTEREST REVENUE 2011	FINAL OBLIGED SECOND CASH CALL	REQUESTED ON	RECEIVED ON
ALBANIA	- €	- €	- €	- €	-	-	ALBANIA	46,619.82 €	- €	- €	- €	46,619.82 €	22-Jun-12	24-Aug-12
BULGARIA	96,688.89 €	48,344.45 €	- €	48,344.45 €	13-Feb-12	21-Sep-12	BULGARIA	93,239.64 €	48,344.45 €	18,028.61 €	557.10 €	26,309.48 €	22-Jun-12	29-Aug-12
FRANCE	96,688.89 €	48,344.44 €	(4) 185.71 €	48,158.73 €	13-Feb-12	22-Mar-12	FRANCE	93,239.64 €	48,344.44 €	18,028.61 €	557.10 €	26,309.49 €	22-Jun-12	24-Sep-12
GERMANY	96,688.89 €	48,344.45 €	- €	48,344.45 €	13-Feb-12	2-Apr-12	GERMANY	93,239.64 €	48,344.45 €	18,028.61 €	557.10 €	26,309.48 €	22-Jun-12	31-Aug-12
GREECE	68,700.00 €	34,350.00 €	- €	34,350.00 €	13-Feb-12	15-Mar-12	GREECE	68,700.00 €	34,350.00 €	12,809.80 €	395.83 €	21,144.37 €	22-Jun-12	8-Nov-12
ITALY	386,755.56 €	193,377.78 €	- €	193,377.78 €	13-Feb-12	20-Mar-12	ITALY	372,931.08 €	193,377.78 €	72,114.44 €	2,228.39 €	105,210.47 €	22-Jun-12	19-Jul-12
ROMANIA	145,033.32 €	72,516.66 €	- €	72,516.66 €	13-Feb-12	26-Apr-12	ROMANIA	139,859.46 €	72,516.66 €	27,042.92 €	835.62 €	39,464.26 €	22-Jun-12	20-Aug-12
SPAIN	386,755.56 €	193,377.78 €	- €	193,377.78 €	13-Feb-12	6-Nov-12	SPAIN	372,931.08 €	193,377.78 €	72,114.44 €	2,228.39 €	105,210.47 €	22-Jun-12	5-Oct-12
TURKEY	96,688.89 €	48,344.44 €	- €	48,344.44 €	13-Feb-12	20-Apr-12	TURKEY	93,239.64 €	48,344.44 €	18,028.61 €	557.10 €	26,309.49 €	22-Jun-12	13-Aug-12
TOTAL	1,374,000.00 €	687,000.00 €	185.71 €	686,814.29 €		687,000.00 €	1,374,000.00 €	687,000.00 €	256,196.04 €	7,916.63 €	422,887.33 €		687,000.00 €	
	100.00%	50.00% (1)				100.00% (2)	100.00%	50.00%					100.00% (3)	
													TOTAL RECEIVED	1,374,000.00 €
														100.00%

Note: Authorities of Albania decided the participation of its Armed Forces in the manning, funding and support of HQ NDC-GR with one (1) SO, the financial implications of this accession will be in effect as of 01 Jan 2012. As a result, the Cost Sharing Formula 2012 has been revised and all the appropriate corrections on the amounts have been applied in the estimation of the Second Cash Call of 2012.

(1) Related to the Total Shared Budget.

(2) Related to the requested 1st Cash-Call amount.

(3) Related to the requested 2nd Cash-Call amount.

(4) Interest Revenue 2010 was not deducted during the installment of 2nd Cash-Call 2011 of France and for this reason contribution surplus was refunded to France during 1st Cash-Call of 2012.

* The 2nd cash call installment has been deducted by the balance of the received amounts of First Cash Call 2012, the unspent funds 2011 and the interest revenue 2011 which has to be returned to the Nations according to SRC decision.



FISCAL OFFICER

Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER

Dimitrios Meletis
Lieutenant (HE A)



NRDC-GR HQ
BANK INTEREST STATEMENT OF 31st DECEMBER 2012

NATION	No OF OFFICERS	PERCENTAGE		AMOUNT IN EURO												
		ABSOLUTE	ADJUSTED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ALBANIA	1	0.524%	3.393%	4.90	3.46	3.90	6.12	6.66	5.89	3.61	2.35	2.45	2.64	2.63	1.61	46.22
BULGARIA	2	1.047%	6.786%	9.80	6.92	7.79	12.25	13.32	11.79	7.22	4.70	4.90	5.27	5.26	3.23	92.45
FRANCE	2	1.047%	6.786%	9.80	6.92	7.79	12.25	13.32	11.79	7.22	4.70	4.90	5.27	5.26	3.23	92.45
GERMANY	2	1.047%	6.786%	9.80	6.92	7.79	12.25	13.32	11.79	7.22	4.70	4.90	5.27	5.26	3.23	92.45
GREECE	163	85.341%	5.000%	7.22	5.10	5.74	9.02	9.82	8.69	5.32	3.47	3.61	3.89	3.88	2.38	68.14
ITALY	8	4.188%	27.142%	39.18	27.66	31.16	48.98	53.29	47.16	28.88	18.82	19.60	21.09	21.05	12.89	369.76
ROMANIA	3	1.571%	10.179%	14.69	10.36	11.68	18.36	19.99	17.68	10.84	7.07	7.36	7.91	7.90	4.84	138.68
SPAIN	8	4.188%	27.142%	39.18	27.66	31.16	48.98	53.29	47.16	28.88	18.82	19.60	21.09	21.05	12.89	369.76
TURKEY	2	1.047%	6.786%	9.80	6.92	7.79	12.25	13.32	11.79	7.22	4.70	4.90	5.27	5.26	3.23	92.45
TOTAL	191	100.000%	100.000%	144.37	101.92	114.80	180.46	196.33	173.74	106.41	69.33	72.22	77.70	77.55	47.53	1,362.36
																1,362.36

TOTAL BUDGET 2012	
FN BUDGET	21,276,870.00 €
SF BUDGET	1,374,000.00 €
TOTAL	22,650,870.00 €

FN BUDGET	SF BUDGET
93.93%	6.07%

FN SLOTS	MN SLOTS
163	28
85.34%	14.66%

Share of FN:	5%
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1. The interest revenue refers to the income gained during the Financial Year 2012 by NRDC-GR/G8 in benefit for the Nations for holding their money in Bank Account with special privileges.
2. Interest will be refunded to the nations according to the original Cost Sharing Formula through the deduction of the 2nd Cash Call of the following financial year.
3. The Cost Sharing Formula is based on the number of officers that nations have in the PE of NRDC-GR HQ.
4. Albania joined NRDC-GR HQ in 2012 with 1 SO, according to Note of Accession.
4. The number of officers that Greece has in the PE of NRDC-GR HQ has increased from 160 to 163, according to NRDC-GR Plenary Decision of December 2011.
5. As Greece is contributing more than 85,34% (absolute % in the Cost Sharing Formula) of the total NRDC-GR budget, Greece's contribution to the Shared Budget is limited to 5%, according to the NRDC-GR MOU.

**FINANCIAL CONTROLLER**Evangelos Tsiligkaridis
Colonel (HE A)**FISCAL OFFICER**Dimitra Bozi
Lieutenant (HE A)**BUDGET OFFICER**Dimitrios Meletis
Lieutenant (HE A)



NRDC-GR HQ
UNSPENT FUNDS 2012 OF 31st DECEMBER 2012

NATION	No OF OFFICERS	PERCENTAGE		AMOUNT IN EURO
		ABSOLUTE	ADJUSTED	
ALBANIA	1	0.524%	3.393%	9,332.95
BULGARIA	2	1.047%	6.786%	18,665.89
FRANCE	2	1.047%	6.786%	18,665.89
GERMANY	2	1.047%	6.786%	18,665.89
GREECE	163	85.341%	5.000%	13,753.24
ITALY	8	4.188%	27.142%	74,658.08
ROMANIA	3	1.571%	10.179%	27,998.84
SPAIN	8	4.188%	27.142%	74,658.08
TURKEY	2	1.047%	6.786%	18,665.89
TOTAL	191	100.000%	100.000%	275,064.75

TOTAL BUDGET 2012	
FN BUDGET	21,276,870.00 €
SF BUDGET	1,374,000.00 €
TOTAL	22,650,870.00 €

Share of FN:	5%
---------------------	-----------

FN BUDGET	SF BUDGET
93.93%	6.07%

FN SLOTS	MN SLOTS
163	28
85.34%	14.66%

1. The unspent funds will be refunded to the nations according to the original Cost Sharing Formula through the deduction of the 2nd Cash Call of the following financial year.
2. The Cost Sharing Formula is based on the number of officers that nations have in the PE of NRDC-GR HQ.
3. The number of officers that Greece has in the PE of NRDC-GR HQ has increased from 160 to 163, according to NRDC-GR Plenary Decision of December 2011.
4. Albania joined NRDC-GR HQ in 2012 with 1 SO, according to Note of Accession.
5. As Greece is contributing more than 85.34% (absolute % in the Cost Sharing Formula) of the total NRDC-GR HQ budget, Greece's contribution to the Shared Budget is limited to 5% according to the NRDC-GR MOU.



FINANCIAL CONTROLLER

Evangelos Tsiligkaridis
Colonel (HE A)

FISCAL OFFICER

Dimitra Bozi
Lieutenant (HE A)

BUDGET OFFICER

Dimitrios Meletis
Lieutenant (HE A)



Balance As On 01-Jan-13

<i>ASSETS</i>		<i>LIABILITIES</i>	
1. Previous Yea	264,298.38 €	1. Expenses	1,098,935.25 €
2. Nation Deposit	1,109,701.62 €	2. Funds Remainder	276,427.11 €
3. Interests	1,362.36 €	3. Other Outcome	0.00 €
4. Other Income	0.00 €		
Total Assets	1,375,362.36 €	Total Liabilities	1,375,362.36 €

Analysis of Funds Remainder As On 01-Jan-13

Bank	262,378.55 €
Cash in hand and supporting Docs	14,048.56 €
TOTAL	276,427.11 €



Tuesday, February 19, 2013

DISBURSING
Dimitrios Meletis
LT (GRC A)

Balance Report

HQ NRDC-GR Financial Statements 2013

**HQ NATO RAPID DEPLOYABLE CORPS - GREECE
G-8 BRANCH**



FISCAL YEAR

2013

**FINANCIAL
STATEMENTS**

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SHARED FUNDING BUDGET 2013 FINANCIAL STATEMENTS REPORT

Executive Statement

HEADQUARTERS NATO RAPID DEPLOYABLE CORPS – GREECE

Following are the unaudited Financial Statements of the Fiscal YEAR 2013 for HQ NRDC-GR, as submitted to the HQ NRDC-GR Senior Resources Committee (SRC). They have also been distributed to the National Delegations of the Participants for their information and further dissemination.

The primary objective of present Financial Statements is to provide information about the financial position, financial performance, cash flows and budget execution of our HQ that would be useful for decision-makers. In addition, we believe that once together, these documents demonstrate the accountancy exercised by HQ NRDC-GR for the resources entrusted to it by the Participant Nations. The executive statement provides an analysis of key facts and figures for the year under review.

NATURE OF FINANCIAL STATEMENTS

The Financial Statements attached are unaudited and on-going concern based. They are based on the accounting records of HQ NRDC-GR itself. They have been produced following accounting rules and IBAN recommendations made by the auditors in 2010 audit.

These statements accurately reflect the overall financial position of HQ NRDC-GR as of 31st, December 2013, as well as the use given to the approved budget credits allocated by Participant Nations during the period covered by these statements. Budget ceilings established by Nations via the NRDC-GR SRC have not been exceeded.

DOMICILE

HQ NRDC-GR is located in Thessaloniki, Greece. Its official address is: "PEDION AREOS" Camp, 1A, L.Stratou Av, PO 54640, Thessaloniki – Greece.

LEGAL FORM

HQ NRDC-GR was activated as an International Military Headquarters and granted international status with effect from 31st, August 2004, according to the decision of the North Atlantic Council, M (2004) 0075-AS1 Dated 30 Aug 2004.

COUNTRY

HQ NRDC-GR is capable of conducting operations and exercises in all of the member nation countries.

DESCRIPTION OF PRINCIPAL ACTIVITIES

Upon NAC decision, HQ NRDC-GR shall be available for deployment in peacetime or crisis on the authority of the appropriate NMAs by means of an exercise or operation tasking issued in accordance with standard NATO procedures.

The command relations enabling the HQ NRDC-GR to carry out its tasks in peacetime, crisis and operations are detailed in the Command and Control Technical Arrangement (C2 TA).

NRDC-GR main focus and the cornerstone of its actions is the design and implementation of a comprehensive plan for preparing and acquiring JC2C aiming to provide to the Alliance a credible, effective and efficient Joint HQ in 2018. In this context and according to the established NRDC-GR 5-year exercise cycle, the main shared funded exercise for 2013 was Gordian Knot 13 (ex GOKT-13), which was conducted in November 2013 including the deployment of two (2) Command Posts (CPs) in the area of Assiros, Greece.

Moreover, in the framework of the pertinent and intense training programme, the personnel of HQ NRDC-GR attended conferences, workshops, seminars and exercises in cooperation with other GRF HQs, in order to reach and maintain high level of expertise and to strengthen mutual training support among NRDC-GR and the other HQs, in parallel with the support to dedicated and affiliated formations by being a training platform reference for them.

OWNERSHIP STRUCTURE

While HQ NRDC-GR itself is a legal entity, the ultimate controlling entity for the HQ NRDC-GR and all of its component parts are the Participant Nations which provide military staff personnel and financial resources to the day-to-day activities of the HQ.

Multinational financial data within HQ NRDC-GR is segregated into Budgetary Cost Sharing Formula, which individually are based on contributions from all Member Nations.


The facilities and infrastructure which are provided on a permanent basis by the Framework Nation are defined according to the Section V, par.15 of the MOU for the establishment of NRDC-GR.

FINANCIAL MANAGEMENT

Increased accountability and transparency in the financial management within NRDC-GR remain our main priority. Prioritization and cost-effectiveness consist significant milestones towards the optimization of the financial procedures. Performance measurement allows intertemporal benchmarking and sustainable increase of our level of ambition.

DATA FOR THIS PERIOD

The following statements provide both a macro and detailed overview of HQ NRDC Financial Position, Financial Performance and Budget Execution for the fiscal year 2013.




Georgios Ratsikas
COL (HE A)
HQ NRDC-GR/ Financial Controller



NRDC-GR HQ
STATEMENT OF FINANCIAL POSITION OF 31st DEC 2013
COMPARED WITH 31st DEC 2012

	2013	2012		2013	2012
ASSETS	193.615,06	276.427,11	LIABILITIES	193.615,06	276.427,11
1 Current Assets	193.615,06	276.427,11	2 Current Liabilities	0,00	0,00
1.1 Cash and Cash Equivalents	193.615,06	276.427,11	2.1 Funds Carried Forward to next year	0,00	0,00
1.1.1 Bank Account	187.830,97	262.378,55			
1.1.2 Cash Equivalents	5.784,09	14.048,56	3 Non - Current Liabilities	193.615,06	276.427,11
1.2 Receivables (Unreceived Cash Calls)	0,00	0,00	3.1 Unspent Balance	172.957,81	275.064,75
1.2.1 Albania	0,00	0,00	3.1.1 Budget Balance	172.957,81	275.064,75
1.2.2 Bulgaria	0,00	0,00	3.2 Refundable Surplus	20.657,25	1.362,36
1.2.3 France	0,00	0,00	3.2.1 Bank Interest	11.278,08	1.362,36
1.2.4 Germany	0,00	0,00	3.2.2 Miscellaneous Revenues	0,00	0,00
1.2.5 Greece	0,00	0,00	3.2.3 Albania Contribution Surplus 13	9.379,17	0,00
1.2.6 Italy	0,00	0,00	(Non deduction of 2012 Bank Interests & Un-		
1.2.7 Romania	0,00	0,00	spent funds)		
1.2.8 Spain	0,00	0,00	3.3 Suspense Account	0,00	0,00
1.2.9 Turkey	0,00	0,00	3.3.1 Suspense Account	0,00	0,00



FINANCIAL CONTROLLER

Georgios RATSIKAS
Colonel (HE A)

FISCAL OFFICER

Panagiotis BIZOS
Captain (HE A)

BUDGET OFFICER

Dimitrios MELETIS
Lieutenant (HE A)



NRDC-GR HQ
STATEMENT OF FINANCIAL PERFORMANCE OF 31st DEC 2013
COMPARED WITH 31st DEC 2012

	2013	2012
1 Operating and Financial Performance	<u>193.615,06</u>	<u>276.427,11</u>
1.1 Operating and Financial Revenues	<u>1.286.657,25</u>	<u>1.375.362,36</u>
1.1.1 Financial Revenue (Cash Balance Beginning of the year)	0,00	264.298,38
1.1.2 Revenue from NRDC-GR Contributors	1.266.000,00	1.109.701,62
1.1.3 Other Revenues	20.657,25	1.362,36
1.1.3.1 Bank Interest	11.278,08	1.362,36
1.1.3.2 Miscellaneous Revenues (Albania's Contribution Surplus)	9.379,17	0,00
1.1.3.3 Suspense Account	0,00	0,00
1.2 Operating and Financial Expenses	<u>1.093.042,19</u>	<u>1.098.935,25</u>
1.2.1 Current Year Expenses	<u>1.093.042,19</u>	<u>1.098.935,25</u>
1.2.1.1 Personnel	164.287,06	177.600,47
1.2.1.2 Contractual Supplies and Services	928.755,13	921.334,78
1.2.1.3 Capital and Investments	0,00	0,00
1.2.2 Carried Forward Expenses	0,00	0,00
1.2.3 Miscellaneous Expenses	0,00	0,00
2 End of Period Result	<u>193.615,06</u>	<u>276.427,11</u>
2.1 Revenue	<u>193.615,06</u>	<u>276.427,11</u>
2.1.1 End of Period Balance	193.615,06	276.427,11

FINANCIAL CONTROLLER

Georgios RATSIKAS
Colonel (HE A)

FISCAL OFFICER

Panagiotis BIZOS
Captain (HE A)

BUDGET OFFICER

Dimitrios MELETIS
Lieutenant (HE A)



NRDC-GR HQ
CASH FLOW STATEMENT OF 31st DEC 2013
COMPARED WITH 31st DEC 2012

	2013	2012
1 Cash Inflow from Operating Activities	1.010.230,14	1.111.063,98
1.1 Cash Call Contributions Received for the current year	998.952,06	1.109.701,62
1.2 Bank Interest Received	11.278,08	1.362,36
1.3 Other Receipts	0,00	0,00
1.4 Suspense Account	0,00	0,00
2 Cash Outflow from Operating Activities	1.093.042,19	1.098.935,25
2.1 Payments to Contractors for 2013 Budget Activities	1.093.042,19	1.098.935,25
2.2 Payments to Contractors for Carried Forward Activities	0,00	0,00
2.3 Miscellaneous Expenses	0,00	0,00
Change in Cash Flow	(82.812,05)	12.128,73
3 Net Increase/Decrease in Cash and Cash Equivalents	(82.812,05)	12.128,73
3.1 Cash and Cash Equivalents - Beginning of the year	276.427,11	264.298,38
3.2 Cash and Cash Equivalents - End of the year	193.615,06	276.427,11



FINANCIAL CONTROLLER

Georgios RATSIKAS
Colonel (HE A)

FISCAL OFFICER

Panagiotis BIZOS
Captain (HE A)

BUDGET OFFICER

Dimitrios MELETIS
Lieutenant (HE A)



NRDC-GR HQ
BUDGET EXECUTION BY EXERCISE OF 31st DEC 2013

CISI	DESCRIPTION	ALLOCATED BUDGET		ACTUAL EXPENDITURE	
		NON EX PERIOD	EX GOKT 13	NON EX PERIOD	EX GOKT 13
		0,00	90.000,00	0,00	85.658,40
711131	Operational Temporary Staff				13.350,00
711211	CIS/ADP Consultans	5.000,00	10.000,00	0,00	40.000,00
711341	Other Contractors	10.000,00	30.000,00	0,00	0,00
711351	Honorariums	6.000,00	0,00	211,75	0,00
716311	Training Military	38.481,00	0,00	20.152,45	0,00
716411	Training Material	0,00	5.000,00	0,00	4.914,46
721113	Printing and Photocopying Rental/Lease	0,00	6.000,00	0,00	6.000,00
721114	Printing and Photocopying Consumables	0,00	16.000,00	0,00	26.000,00
721115	Other Printing and Photocopying	0,00	6.000,00	0,00	6.000,00
721131	Office Supplies	0,00	35.000,00	0,00	35.000,00
721132	PAO Supplies	0,00	12.000,00	0,00	12.000,00
721133	Reference Material	0,00	14.000,00	0,00	14.000,00
721134	Other Supplies	0,00	12.000,00	0,00	12.000,00
721211	Hospitality	10.000,00	10.000,00	5.949,54	1.367,90
721221	Representation	5.000,00	5.000,00	6.749,86	2.448,90
721371	Incremental Utility	0,00	21.000,00	0,00	20.910,00
721711	(HQ Facilities) Rent/Lease	0,00	19.800,00	0,00	19.650,00
721721	Installed Equipment Maintenance	0,00	30.000,00	0,00	30.000,00
721731	Building Maintenance	0,00	18.000,00	0,00	18.000,00
721732	Building Consumables	0,00	24.000,00	0,00	23.991,44
721735	Building Cleaning	0,00	10.800,00	0,00	10.796,00
721741	Roads and Pathways Maintenance	0,00	40.000,00	0,00	39.462,29
722114	Total Fuel Costs	0,00	5.500,00	0,00	13.062,91
722241	(Eng Equipment) Maintenance at Military Depot	0,00	10.000,00	0,00	10.000,00
722251	(Eng Equipment) Commercial Maintenance	0,00	10.000,00	0,00	9.950,00
722311	(AIS) Rental and Operational Lease	60.000,00	30.000,00	6.863,60	88.077,27
722321	(AIS) Consumable Supplies	0,00	16.000,00	0,00	15.780,87
722322	(AIS) Spare Parts	0,00	20.000,00	0,00	19.599,50
722331	(AIS) Services	0,00	21.000,00	0,00	20.990,00

722351	(AIS) Commercial Maintenance	0,00	22.000,00	0,00	21.843,50
722361	AIS Minor Equipment	0,00	10.000,00	0,00	9.980,83
722411	(Communications) Rental and Operational Lease	0,00	16.000,00	0,00	16.000,00
722421	(Communications) Consumable Supplies	0,00	10.000,00	0,00	9.999,80
722422	(Communications) Spare Parts	0,00	10.000,00	0,00	10.000,00
722431	(Communications) Services	0,00	45.000,00	0,00	34.880,00
722451	(Communications) Commercial Maintenance	0,00	21.000,00	0,00	21.000,00
722511	(Mission Carriers) Rental and Operational Lease	0,00	15.000,00	0,00	15.000,00
722521	(Mission Carriers) Consumable Supplies	0,00	18.319,00	0,00	18.316,50
722522	(Mission Carriers) Spare Parts	0,00	22.500,00	0,00	22.500,00
722551	(Mission Carriers) Commercial Maintenance	0,00	11.500,00	0,00	11.500,00
722611	(Mission Equipment) Rental and Operational Lease	0,00	40.000,00	0,00	39.800,00
722621	(Mission Equipment) Consumables and Supplies	0,00	27.000,00	0,00	26.993,88
722622	(Mission Equipment) Spare Parts	0,00	17.000,00	0,00	17.000,00
722631	(Mission Equipment) Services	0,00	45.000,00	0,00	43.828,00
723211	Travel-NATO Personnel	152.100,00	0,00	77.508,54	0,00
723311	Transportation	0,00	80.000,00	500,00	57.398,00
723401	Postal/Shipping	0,00	2.000,00	0,00	0,00
725101	Miscellaneous	10.000,00	30.000,00	56,00	0,00
Total		296.581,00	969.419,00	117.991,74	975.050,45
Grand Total		1.266.000,00		1.093.042,19	

FINANCIAL CONTROLLER



Georgios RATSIKAS
Colonel (HE A)

FISCAL OFFICER

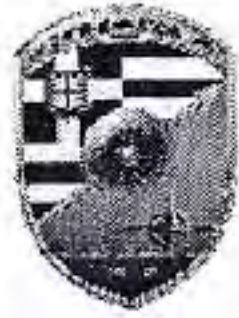


Panagiotis BIZOS
Captain (HE A)

BUDGET OFFICER




Dimitrios MELETIS
Lieutenant (HE A)



Transfers Report

<i>date</i>	<i>From CISI</i>	<i>Description</i>	<i>To CISI</i>	<i>Description</i>	<i>Voucher</i>	<i>Amount</i>
9/20/2013	723311	Transportation	722114	Total Fuel costs		7.878,00 €
10/29/2013	721211	Hospitality	721114	Printing and Photocopying Consumables		10.000,00 €
11/12/2013	722431	Services	722311	Rental and Operational lease		5.800,00 €
Total Transfers						23.678,00 €


ACOS
Georgios Ratsikas
Col (HE A)



Dimitrios Meietis
Lt. (GRC A)


FISCAL
Panagiotis BIZOS
Cpt (HE A)



NRDC-GR HQ
CREDITS CARRIED FORWARD REPORT OF 31st DEC 2013


THERE ARE NO CARRY FORWARDS FOR THE NEXT FISCAL YEAR.



FINANCIAL CONTROLLER

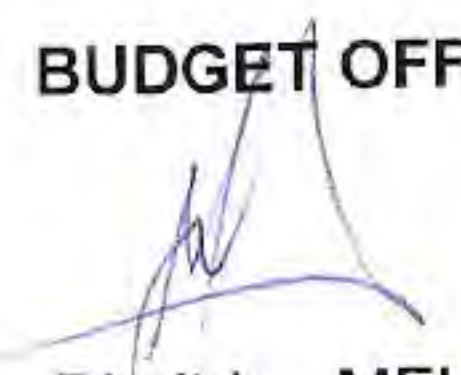
Georgios RATSIKAS
Colonel (HE A)

FISCAL OFFICER



Panagiotis BIZOS
Captain (HE A)

BUDGET OFFICER



Dimitrios MELETIS
Lieutenant (HE A)



NRDC-GR HQ
STATEMENT OF CASH CALLS OF 31st DEC 2013

NATION	SHARED BUDGET 2013 ALLOCATION	1st CASH-CALL			NATION	2nd CASH-CALL*					
		OBLIGED 1st CASH-CALL	REQUESTED ON	RECEIVED ON		OBLIGED 2nd CASH-CALL	DEDUCTED UNSPENT FUNDS 2012	DEDUCTED INTEREST REVENUE 2012	FINAL OBLIGED 2nd CASH-CALL	REQUESTED ON	RECEIVED ON
ALBANIA	40.132,20 €	20.066,10 €	20-Mar-13	23-Dec-13	ALBANIA	20.066,10 €	9.332,95 €	46,22 €	10.686,93 €	15-Jul-13	23-Dec-13
BULGARIA	160.402,20 €	80.201,10 €	20-Mar-13	19-Apr-13	BULGARIA	80.201,10 €	18.665,89 €	92,45 €	61.442,76 €	15-Jul-13	18-Sep-13
FRANCE	80.137,80 €	40.068,90 €	20-Mar-13	1-Jul-13	FRANCE	40.068,90 €	18.665,89 €	92,45 €	21.310,56 €	15-Jul-13	23-Sep-13
GERMANY	80.137,80 €	40.068,90 €	20-Mar-13	27-May-13	GERMANY	40.068,90 €	18.665,89 €	92,45 €	21.310,56 €	15-Jul-13	19-Sep-13
GREECE	63.300,00 €	31.650,00 €	20-Mar-13	30-May-13	GREECE	31.650,00 €	13.753,24 €	68,14 €	17.828,62 €	15-Jul-13	14-Oct-13
ITALY	320.677,80 €	160.338,90 €	20-Mar-13	3-Jun-13	ITALY	160.338,90 €	74.658,08 €	369,76 €	85.311,06 €	15-Jul-13	18-Sep-13
ROMANIA	120.396,60 €	60.198,30 €	20-Mar-13	19-Apr-13	ROMANIA	60.198,30 €	27.998,84 €	138,68 €	32.060,78 €	15-Jul-13	18-Aug-13
SPAIN	320.677,80 €	160.338,90 €	20-Mar-13	10-Jun-13	SPAIN	160.338,90 €	74.658,08 €	369,76 €	85.311,06 €	15-Jul-13	23-Oct-13
TURKEY	80.137,80 €	40.068,90 €	20-Mar-13	10-May-13	TURKEY	40.068,90 €	18.665,89 €	92,45 €	21.310,56 €	15-Jul-13	25-Oct-13
TOTAL	1.266.000,00 €	633.000,00 €				633.000,00 €	275.064,75 €	1.362,36 €	356.572,89 €		
	100,00%	50,00% (1)				50,00%					
				633.000,00 €							365.952,06 €
				100,00% (2)							102,63% (3)
											TOTAL RECEIVED
											998.952,06 €
											100,95% (4)

Note:

(1) Related to the total Shared Budget.

(2) Related to the requested 1st Cash-Call amount.

(3) Related to the requested 2nd Cash-Call amount.

(4) Unspent funds and interest revenue 2012 were not deducted during the instalment of 2nd Cash Call 2013 of Albania and for this reason contribution surplus will be refunded to Albania during 1st Cash Call 2014.

* The 2nd cash call installment has been deducted by the unspent funds and the interest revenue 2012 which has to be returned to the nations, according to FAPs.

FINANCIAL CONTROLLER

Georgios RATSIKAS
Colonel (HE A)

FISCAL OFFICER

Panagiotis BIZOS
Captain (HE A)

BUDGET OFFICER

Dimitrios MELETIS
Lieutenant (HE A)



NRDC-GR HQ
BANK INTEREST STATEMENT OF 31st DEC 2013

NATION	No OF OFFICERS	PERCENTAGE		AMOUNT IN EURO												
		ABSOLUTE	ADJUSTED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ALBANIA	1	0,48%	3,17%	0,41	0,62	0,64	0,74	0,90	1,70	24,51	20,79	73,51	85,63	111,19	36,88	357,52
BULGARIA	4	1,93%	12,67%	1,64	2,50	2,57	2,96	3,60	6,78	97,97	83,07	293,76	342,31	444,39	147,39	1.428,94
FRANCE	2	0,97%	6,33%	0,82	1,25	1,28	1,48	1,80	3,39	48,95	41,50	146,76	171,03	222,02	73,64	713,92
GERMANY	2	0,97%	6,33%	0,82	1,25	1,28	1,48	1,80	3,39	48,95	41,50	146,76	171,03	222,02	73,64	713,92
GREECE	177	85,51%	5,00%	0,65	0,99	1,02	1,16	1,42	2,68	38,66	32,78	115,93	135,09	175,37	58,15	563,90
ITALY	8	3,86%	25,33%	3,28	5,00	5,13	5,91	7,18	13,56	195,86	166,07	587,27	684,34	888,43	294,66	2.856,69
ROMANIA	3	1,45%	9,51%	1,23	1,88	1,93	2,22	2,70	5,10	73,54	62,35	220,51	256,93	333,56	110,63	1.072,58
SPAIN	8	3,86%	25,33%	3,28	5,00	5,13	5,91	7,18	13,56	195,86	166,07	587,27	684,34	888,43	294,66	2.856,69
TURKEY	2	0,97%	6,33%	0,82	1,25	1,28	1,48	1,80	3,39	48,95	41,50	146,76	171,03	222,02	73,64	713,92
TOTAL	207	100,00%	100,00%	12,95	19,74	20,26	23,34	28,38	53,55	773,25	655,63	2.318,53	2.701,73	3.507,43	1.163,29	11.278,08

TOTAL BUDGET 2013	
FN BUDGET	17.022.250,00 €
SF BUDGET	1.266.000,00 €
TOTAL	18.288.250,00 €

FN BUDGET	SF BUDGET
93,08%	6,92%

FN SLOTS	MN SLOTS
177	30
85,51%	14,49%

Share of FN:	5%
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- The interest revenue refers to the income gained during the financial year 2013 by NRDC-GR/G8 in benefit for the Nations for keeping their money in bank account with special privileges.
- Interest will be refunded to the nations according to the original Cost Sharing Formula through the deduction of the 2nd Cash Call of the following financial year.
- The Cost Sharing Formula is based on the number of officers that nations have in the PE of NRDC-GR HQ.
- According to NDC-GR Plenary Decision of 12th December 2012:
 - The number of officers that Greece has in the PE of HQ NRDC-GR has increased from 163 to 177 and
 - The number of officers that Bulgaria has in the PE of HQ NRDC-GR has increased from 2 to 4.
- As Greece is contributing more than 85,51% (absolute % in the Cost Sharing Formula) of the total NRDC-GR budget, Greece's contribution to the Shared Budget is limited to 5%, according to the NRDC-GR MOU.

FINANCIAL CONTROLLER

Georgios RATSIKAS
Colonel (HE A)

FISCAL OFFICER

Panagiotis BIZOS
Captain (HE A)

BUDGET OFFICER

Dimitrios MELETIS
Lieutenant (HE A)



NRDC-GR HQ
STATEMENT OF REPRESENTATION & HOSPITALITY FUNDS 2013

CISI	DESCRIPTION	PAID AMOUNT
721211	CO-ORGANIZATION OF INTERNATIONAL CONFERENCE 2013	556,10€
721211	GRF(L) HQs BUDGET AND FISCAL OFFICERS CONFERENCE 2013	152,95€
721211	BULGARIAN NATIONAL DAY RECEPTION	208,05€
721211	2013 1ST CIMIC SEMINAR	49,97€
721211	HELLENIC NATIONAL DAY'S RECEPTION	198,28€
721211	WELCOME RECEPTION OF DCOM NRDC-GR	335,45€
721211	TARGETING SEMINAR MAY 2013	49,09€
721211	G3 AIR SEMINAR - INVITATION LETTER	48,87€
721211	SIKINOS SEMINAR 2013	280,13€
721211	DEEP/INFO OPS SEMINAR	46,74€
721211	CALLING LETTER FOR THE MPC FOR EX GK 13	120,00€
721211	AFFILIATION CONFERENCE FINAL AGENDA	400,87€
721211	ITALIAN NATIONAL DAY RECEPTION	119,99€
721211	ROMANIAN NATIONAL DAY RECEPTION	173,76€
721211	HOSPITALITY FOR DCOS RSC FAREWELL	226,64€
721211	FRENCH NATIONAL DAY'S RECEPTION	119,99€
721211	KFOR COM JLSG VISIT	172,50€
721211	VISIT OF DCOM LANDCOM IZMIR	738,65€
721211	NRDC-GR 9th PLENARY AND MANNING CONFERENCE	491,16€
721211	GERMAN NATIONAL DAY RECEPTION	119,97€
721211	HQ BIRTHDAY STAFF ORDER	389,80€
721211	SPANISH NATIONAL DAY RECEPTION	120,00€
721211	TURKISH REPUBLIC DAY RECEPTION	114,13€
721211	G9 SEMINAR WORKING WITH CIVIL ACTORS	217,75€
721211	ALBANIAN INDEPENDENCE DAY'S RECEPTION	150,00€
721211	EX GOKT 13 HOSPITALITY EXPENSES	1.367,90€

721211	ASCLEPIUS 2013 MED SEMINAR	132,11€
721211	RECEPTION FOR THE VISIT OF COM SEEBRIG	216,59€
TOTAL OF 721211		7.317,44€
721221	PURCHASE OF MEMORABILIA FOR VISITORS & EXTERNAL PARTICIPANTS	2.024,40€
721221	HO-TO OF NRDC-GR COMMAND	897,50€
721221	FAREWELL TO THE DEPARTING NRDC-GR COS	350,00€
721221	SIKINOS SEMINAR 2013	75,00€
721221	VISIT OF GREEK MOD AND CHIEF OF THE ARMY	150,00€
721221	PURCHASE OF MEMORABILIA FOR VISITORS & EXTERNAL PARTICIPANTS	1.079,71€
721221	PURCHASE OF MEMORABILIA FOR DCOS RSC FAREWELL	147,25€
721221	PROCUREMENT OF WELCOMING PACKAGES	1.100,00€
721221	KFOR COM JLSG VISIT	16,00€
721221	PURCHASE OF MEMORABILIA FOR VISITORS & EXTERNAL PARTICIPANTS	640,00€
721221	VISIT OF DCOM LANDCOM IZMIR	120,00€
721221	VISIT OF COM NRDC-GR TO BULGARIAN ARMY GENERAL STAFF	150,00€
721221	EX GOKT 2013 PURCHASE OF MEMORABILIA	2.448,90€
TOTAL OF 721221		9.198,76€
GRAND TOTAL		16.516,20€


FINANCIAL CONTROLLER
 Georgios RATSIKAS
 Colonel (HE A)

FISCAL OFFICER

 Panagiotis BIZOS
 Captain (HE A)

BUDGET OFFICER

 Dimitrios MELETIS
 Lieutenant (HE A)



NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR 2013

Note 1: Accounting Policies

Accounting Period

In accordance with Article 2 of the NFR, the fiscal year used by HQ NRDC-GR begins on 1st, January and ends on 31st, December of the year concerned, 2013.

Reporting Currency

The functional and reporting currency used throughout these Financial Statements is Euro.

Basis of Preparation

The Financial Statements of HQ NRDC-GR have been prepared on the accrual basis of accounting in accordance with IPSAS.

Changes in Accounting Policy

The same accounting policies are applied within each period and from one period to the next. For the 2013 Financial Statements the accounting policies have been applied consistently throughout the reporting period.

HQ NRDC-GR prepared this FY's Financial Statements in accordance with the template of the most GRF HQs of NATO, which was also used by our HQ during the past financial periods.

Note 2: Statement of Financial Position

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, cash at bank and short-term deposits.

Cash on hand balances are kept as low as possible to ensure liquidity for all scheduled payments within the year, while the basic aim of HQ NRDC-GR is to realize all its financial transactions via bank transfers.

Receivables

Receivables of HQ NRDC-GR consist of the contributions of the Participant Nations to the Shared Budget which is approved during the Senior Resources Committee (SRC) Meeting that is held before the beginning of every fiscal year.

The contributions are paid in two (2) installments by the Participant Nations via bank transfers.

During the FY 2013, HQ NRDC-GR received the contributions of all the Participant Nations without having any pending requirements at the end of the period.

Liabilities

During the FY 2013, HQ NRDC-GR should return to the Participant Nations, in accordance with the Cost Sharing Formula, the Unspent Funds of the previous FY's (2012) Shared Budget and the bank interest received concerning the cash at bank and short-term deposits of 2012.

The balance of the Unspent Funds (172.957,81 EURO) concerns the funds of the Shared Budget of the FY 2013 that were not used during that period and are going to be offset with the receivable by the Participant Nations installment of the 2nd cash call of the next FY's (2014) Shared Budget.

The balance of the Refundable Surplus consists of the bank interest received during the FY 2014 and the Albania's Contribution Surplus.

Bank interest will be returned to the Participant Nations, according to the above-mentioned procedure.

Albania's Contribution Surplus refers to the amount due to non-deduction of the Unspent Funds and Bank Interest of the FY 2012. The total amount is going to be refunded to Albania through the 1st cash call of the next FY's (2014) Shared Budget.

Note 3: Statement of Financial Performance

Revenue

Revenue is recognized to the extent that it is possible when the economic benefits will flow to the entity and the revenue can be measured reliably.

Contributions of the Participant Nations, concerning the approved by the SRC Shared Budget of every FY, constitute the main revenue of HQ NRDC-GR and are recognized as revenue at the beginning of the respective financial period.

Bank Interests and Albania's Contribution Surplus are recognized as financial revenue.

The total amount of the Contributions for the FY 2013 refers to the approved Shared Budget by the 11th SRC HQ NRDC-GR Meeting for the same financial period (2013).

The revenue of bank interests and Albania's Contribution Surplus refer to the amounts received during the FY 2013.

Expenses

Budgetary expenses are recognized when occurred. The expenses of HQ NRDC-GR concern the budget execution of the respective FY.

Note 4: Budget Execution

BUDGET EXECUTION

During this adverse financial juncture, HQ NRDC-GR exploited the experience of the past financial periods and reduced its Shared Budget to the amount of 1.266.000,00 EURO, which means 7,86% less funds comparing to the previous FY's (2012) Shared Budget.

Additionally, for the first time since its activation, HQ NRDC-GR reached the percentage of 86,34% concerning its budget execution due to its effort for more realistic and feasible design of its financial requirements.

TRANSFERS

HQ NRDC-GR tried to remain stable to its initial allocation of funds of the Shared Budget and avoid any transfers and re-allocations.

However, some financial requirements that could have not been foreseen in advance, resulted in the transfer of 23.678,00 EURO between the CISIs of the Shared Budget according to the Transfers Report.



Georgios Ratsikas
COL (HE A)
HQ NRDC-GR/ Financial Controller

HQ NRDC-GREECE 2014 FINANCIAL STATEMENTS

**HQ NATO RAPID DEPLOYABLE CORPS - GREECE
DIV SPT/G-8 BRANCH**



FISCAL YEAR

2014

**FINANCIAL
STATEMENTS**

Executive Summary

HEADQUARTERS NATO RAPID DEPLOYABLE CORPS – GREECE

Following are the unaudited Financial Statements for the year ended at 31 Dec 2014. These Statements are submitted to the HQ NRDC-GREECE Senior Resources Committee (SRC) and the National Delegations of the Participants, as well, for their information and further dissemination.

The primary objective of current Financial Statements is to provide information about the financial position, financial performance, cash flows and budget execution of the HQ in order to be used as a critical tool for decision making. The data presented below demonstrate the accountancy exercised by HQ NRDC-GREECE for the funds entrusted to it by the Participant Nations. The executive summary provides an analysis of key facts and figures for the year under review.

NATURE OF FINANCIAL STATEMENTS

The Financial Statements attached are unaudited and based on an ongoing concern. Accounting records and documentation of HQ NRDC-GREECE comprised the primary source of information, whilst accounting policy was compliant with International Public Sector Accounting Standards (IPSAS) on accrual basis, taking in consideration accounting rules and IBAN recommendations and comments made by the external auditors in 2010 audit.

The current statements accurately reflect the overall financial position of HQ NRDC-GREECE as at 31 December 2014, as well as the means of usage of the approved budget credits allocated by Participant Nations during the fiscal year. Budget ceilings established by Nations via NRDC-GREECE Senior Resources Committee have not been exceeded.

DOMICILE

Greece is located at a crossroad of Europe, Western Asia and Africa, in the Mediterranean, a sea of enormous geostrategic and economical importance. The peacetime Headquarters is located in the city of Thessaloniki, which is one of the few Greek cities that have experienced a constant cultural development and played a significant role on a continuous basis in both Greek and World History.

When King of Macedonia Kassandros founded Thessaloniki in 315 B.C, on the site of the Ancient Greek town of Therme, joining 26 townships at the head of the gulf bearing the same name, he named the city after his wife, the half-sister of Alexander the Great. The city, subsequently, gained the reputation of being the "Mother of all Macedonia", a commercial center possessing connections with all the ports of the East, its own coinage and a cultural development equal to that of the other Greek cities.

HQ NRDC-GREECE 2014 FINANCIAL STATEMENTS

Today the city of Thessaloniki possesses the second largest port in Greece, the International Fair, some of the largest universities in the country, theaters, Modern Art galleries and libraries.

The HQ is located in the "Pedion Areos" Camp, downtown Thessaloniki (official address: "PEDION AREOS" Camp, 1A, L.Stratou Av, PO 54640, Thessaloniki – Greece). The proximity to the designated Air and Sea Ports of Embarkations facilitates the HQ's deployment to the high extent possible. The decision for the formation of the HQ was made in the beginning of the previous decade and it was activated in 2001 on the solid basis of the Hellenic C' Army Corps, which is one of the oldest and most glorious formations of the contemporary Hellenic Army.

The emblem of the HQ is a combination of both National and NATO symbols along with the motto "TO CUT THE GORDIAN KNOT", which refers to Alexander the Great, when he was challenged to unbind the famous knot in Gordium, during his campaign against the Persian Empire in 334 BC. The motto declares the strong determination of our personnel to carry out any mission, in any place, at any time and of course by all available means.

LEGAL FORM

HQ NRDC-GREECE was activated as an International Military Headquarters and granted international status with effect from 31st, Aug 2004, according to the decision of the North Atlantic Council, M (2004) 0075-AS1 Dated 30 Aug 2004.

OWNERSHIP STRUCTURE

HQ NRDC-GREECE itself is a legal entity with the critical support of the Participant Nations, which provide military staff personnel and financial resources for the day-to-day activities of the HQ.

Multinational funds are contributed by the Participant Nations, in accordance with the Budgetary Cost Sharing Formula.

The facilities and infrastructure, provided on a permanent basis by the Framework Nation, are defined according to the Section V, par.15 of the MOU for the establishment of NRDC-GREECE.

DESCRIPTION OF PRINCIPAL ACTIVITIES

Upon NAC decision, HQ NRDC-GREECE shall be available for deployment in peacetime or crisis under the authority of the appropriate NMAs by means of an exercise or operation tasking issued in accordance with standard NATO procedures.

HQ NRDC-GREECE 2014 FINANCIAL STATEMENTS

The command relations enabling the HQ NRDC-GREECE to carry out its tasks in peacetime, crisis and operations are detailed in the Command and Control Technical Arrangement (C2 TA).

NRDC-GREECE main focus and the cornerstone of its actions is the design and implementation of a comprehensive plan for preparing and acquiring JC2C aiming to provide to the Alliance a credible, effective and efficient Joint HQ within 2018. In this context and according to the established NRDC-GREECE 5-year exercise cycle, the main shared funded exercise for 2014 was Gordian Knot 14 (ex GOKT-14), which was conducted in December 2014 simultaneously with Trident Lance-14 (ex TRLE-14) as part of the Mutual Training Support (MTS), including the deployment of three (3) Command Posts (CPs).

Moreover, in the framework of the pertinent and intense training program, the personnel of HQ NRDC-GREECE attends conferences, workshops, seminars and exercises in cooperation with other GRF HQs, in order to reach and maintain high level of expertise and to strengthen mutual training support among NRDC-GREECE and the other HQs, in parallel with the support to dedicated and affiliated Formations by being a training platform reference for them.

FINANCIAL MANAGEMENT

Increased accountability and transparency in the financial management within NRDC-GREECE remain main priority. Prioritization and cost-effectiveness comprise significant milestones towards the optimization of the financial procedures. Performance measurement allows intertemporal benchmarking and sustainable increase of Headquarters level of ambition.

DATA FOR THIS PERIOD

The Internal Control Statement (see Statement 1) is signed by the Commander of NRDC-GREECE, referring to the system of control implemented within the Headquarters with the aim to achieve the financial policies and objectives set by the NRDC-GREECE Senior Resources Committee.

The Financial Position, Financial Performance and Cash Flows for the fiscal year 2014 are depicted in the Statements 2, 3 and 4, respectively, and provide a detailed accounting overview of HQ NRDC-GREECE.

On the other hand, the Execution of Shared Budget is presented by Chapter and by Activity in the Statements 5 and 6, respectively. It is important to mention the high total budget execution rate (98,23%, including the carried forward funds). Additionally, a great effort was made with the aim to avoid the excessive use of the "carry-forward funds" procedure to the following year budget, although the HQ's main large-scale activity (Ex GOKT-14) was conducted in December 2014. Finally, only a rate of 2,62% of 2014 Shared Funds, as depicted in Statement 7, were carried forward to FY 2015 in order to cover legal liabilities coming from FY 2014, committed appropriately and in time, in accordance with the financial regulations.

HQ NRDC-GREECE 2014 FINANCIAL STATEMENTS

Moreover, a Transfers Report is included (see Statement 8), concerning the transfers made within the CISIs of Shared Budget during the FY 2014. Due to the out-of-schedule participation of the HQ in additional Mutual Training Support activities, it was necessary to revise the initial financial requirements and proceed in time with a few amendments in order to support the smooth and successful participation of the HQ in all the activities, conducted within 2014.

Additionally, a Statement of Representation and Hospitality Funds (see Statement 9) is prepared, referring to the activities that required respective funds, in accordance with ACO Directive 060-052.

More details and clarifications for the 2014 Financial Statements are provided through the Notes, attached at the end of the statements.

A handwritten signature in black ink, consisting of a large, stylized 'G' that loops around and crosses itself, followed by a horizontal line and a vertical line that ends in a small hook.

*Georgios RATSİKAS
Colonel Hellenic Army
Financial Controller, HQ NRDC-GREECE*

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HEADQUARTERS
NATO RAPID DEPLOYABLE CORPS
GREECE



PEDION AREOS CAMP, BST 903
THESSALONIKI, GREECE
<http://nww.flr-stat.gr.nato.int/WISE>

5500/GRLCXX/07/15

January 2015

Lt Gen (HE A) Ilias LEONTARIS
Commander
Headquarters NRDC – Greece
"Pedion Areos" Camp
1A, L.Stratou Av, PO 54640
Thessaloniki – Greece

SUBJECT: **2014 STATEMENT OF INTERNAL CONTROL**

As NRDC-GREECE Commander, I have the responsibility for maintaining a sound system of internal control that supports the achievement of the Organization's financial policy, aims and objectives, set by NRDC-GREECE Senior Resources Committee.

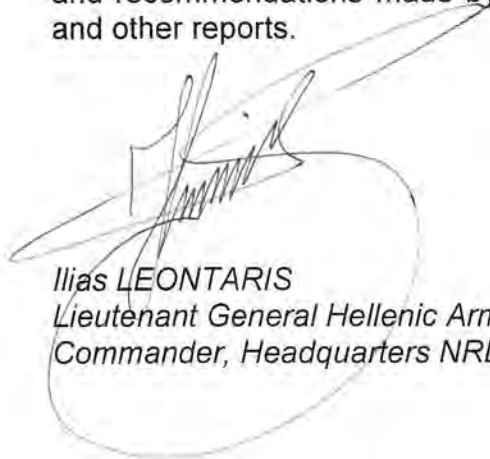
The system of internal control operating in the HQ, is based on an ongoing process designed to identify the principal risks of failure. It cannot eliminate the risks, but aims to evaluate the nature and extent of those risks and manage them appropriately. This process has been in place since 2006.

I also have the responsibility for reviewing the effectiveness of the system of internal control based on a framework of regular management information, financial regulations and administrative procedures that includes:

- a. Comprehensive budgetary systems with an annual budget submission reviewed and approved by NRDC-GREECE Senior Resources Committee.
- b. Monitoring and control of expenditure with effective segregation of the duties, including the prior commitment of funds, the accounting and the disbursing of them.
- c. Regular training and information updates for all personnel involved in the financial process. Specifically, a series of training courses have been attended by G8 Branch personnel with the aim of implementing successfully the International Public Sector Accounting Standards on accrual basis.

- d. Regular review of processes and financial transactions by an Internal Review Officer (IRO).
- e. NFRs, FRPs, ACO Directives, FAPs, NRDC-GREECE MOU, SOIs, SOPs and financial policies approved by NRDC-GREECE Senior Resources Committee.
- f. Regular review of external audit reports in order to improve procedures and ensure compliance.

The review of the effectiveness of the system of internal control relies on the work of the Internal Review Officer (IRO) and the comments made by the Financial Controller (FINCON), who has the responsibility for the development and maintenance of the internal control framework, taking into account any comments and recommendations made by the external auditors in their management letters and other reports.



*Ilias LEONTARIS
Lieutenant General Hellenic Army
Commander, Headquarters NRDC-GREECE*



HQ NRDC-GR
STATEMENT OF FINANCIAL POSITION at 31 DEC 2014
COMPARED WITH 31 DEC 2013

All amounts stated in EUR

	Notes	31/12/2014	31/12/2013
ASSETS			
Current Assets		86.905,52	193.615,06
(1.1) Cash and Cash Equivalents	(1)	82.397,86	193.615,06
(1.2) Receivables	(2)	157,66	0,00
(1.3) Advances & Prepayments	(3)	4.350,00	0,00
Non-Current Assets		0,00	0,00
Total Assets		86.905,52	193.615,06

LIABILITIES			
Current Liabilities	(4)	25.759,43	0,00
(2.1) Suppliers		0,00	0,00
(2.2) Personnel		0,00	0,00
(2.3) Liabilities Accrued		25.759,43	0,00
Non-Current Liabilities		0,00	0,00
Total Liabilities		25.759,43	0,00

NET ASSETS			
(3.1) Current Year Surplus/Deficit	(5)	61.146,09	193.615,06
(3.2) Surplus/Deficit Prior Year		0,00	0,00
Total Net Assets		61.146,09	193.615,06

FINANCIAL CONTROLLER

Georgios RATSIKAS
Colonel (HE A)

FISCAL OFFICER

Panagiotis BIZOS
Major (HE A)

BUDGET OFFICER

Dimitrios MELETIS
Lieutenant (HE A)



HQ NRDC-GR
STATEMENT OF FINANCIAL PERFORMANCE FOR THE FISCAL YEAR 2014
COMPARED WITH THE FISCAL YEAR 2013

All amounts stated in EUR

	Notes	01/01/2014 - 31/12/2014	01/01/2013 - 31/12/2013
1 Operating and Financial Performance			
1.1 Operating and Financial Revenues	(6)	1.171.401,87	1.286.657,25
1.1.1 Revenue from Shared Funds (Current Year)		1.150.500,00	1.266.000,00
1.1.2 Revenue from Common Funds		6.154,00	0,00
1.1.3 Revenue from Third Parties		4.070,00	0,00
1.1.4 Other Income		10.677,87	20.657,25
1.2 Operating and Financial Expenses	(7)	1.110.255,78	1.093.042,19
1.2.1 Expenses Shared Funded (Current Year)		1.100.031,78	1.093.042,19
1.2.2 Expenses Common Funded (Current Year)		6.154,00	0,00
1.2.3 Expenses Funded from Third Parties		4.070,00	0,00
2 End of Period Result (Surplus/Deficit)		61.146,09	193.615,06

FINANCIAL CONTROLLER

Georgios RATSIKAS
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FISCAL OFFICER

Paragiotis BIZOS
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BUDGET OFFICER

Dimitrios MELETIS
Lieutenant (HE A)



HQ NRDC-GR
CASH FLOW STATEMENT FOR THE FISCAL YEAR 2014
COMPARED WITH THE FISCAL YEAR 2013

All amounts stated in EUR

	Notes	01/01/2014 - 31/12/2014	01/01/2013 - 31/12/2013
1 Cash Inflow from Operating Activities		973.729,15	1.010.230,14
1.1 Amounts Received from Shared Funds (Current Year)	(8)	956.884,94	998.952,06
1.2 Amounts Received from Common Funds	(9)	2.254,00	
1.3 Amounts Received from Third Parties	(9)	4.070,00	
1.4 Bank Interest Received	(10)	10.080,21	11.278,08
1.5 Other Receipts	(11)	440,00	0,00
2 Cash Outflow from Operating Activities		1.084.946,35	1.093.042,19
2.1 Payments for Current Year Shared Funded Activities		1.074.272,35	1.093.042,19
2.2 Payments for Current Year Common Funded Activities		6.154,00	0,00
2.3 Payments for Current Year Third Parties' Activities		4.070,00	
2.3 Advances for NATO School Ober Course		450,00	0,00
Change in Cash Flow		-111.217,20	-82.812,05
3 Net Increase/Decrease in Cash and Cash Equivalents		-111.217,20	-82.812,05
3.1 Cash and Cash Equivalents - Beginning of the year		193.615,06	276.427,11
3.2 Cash and Cash Equivalents - End of the year		82.397,86	193.615,06

FINANCIAL CONTROLLER

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Dimitrios MELETIS
Lieutenant (HE A)



HQ NRDC-GREECE
BUDGET EXECUTION BY EXERCISE OF 31st DEC 2014

CISI	DESCRIPTION	EXPENSES		
		NON EX PERIOD	EX GOKT 14	EX STCB 14
711131	Operational Temporary Staff	0,00	93.232,40	0,00
711211	CIS/ADP Consultants	0,00	0,00	0,00
711341	Other Contractors	0,00	21.800,00	0,00
711351	Honorariums	1.089,00	0,00	0,00
716311	Training Military	43.544,03	0,00	0,00
716411	Training Material	0,00	6.914,08	0,00
721113	Printing and Photocopying Rental/Lease	0,00	5.000,00	0,00
721114	Printing and Photocopying Consumables	0,00	13.995,60	0,00
721115	Other Printing and Photocopying	0,00	3.999,92	0,00
721131	Office Supplies	0,00	31.999,21	0,00
721132	PAO Supplies	0,00	10.999,69	0,00
721133	Reference Material	0,00	10.988,65	0,00
721134	Other Supplies	0,00	10.963,35	0,00
721211	Hospitality	7.201,05	3.072,56	0,00
721221	Representation	3.534,10	5.336,50	194,12
721371	Incremental Utility	0,00	10.000,00	0,00
721711	(HQ Facilities) Rent/Lease	0,00	19.780,00	0,00
721721	Installed Equipment Maintenance	0,00	30.000,00	0,00
721731	Building Maintenance	0,00	20.000,00	0,00
721732	Building Consumables	0,00	22.994,48	0,00
721735	Building Cleaning	0,00	9.999,24	0,00
721741	Roads and Pathways Maintenance	0,00	39.719,96	0,00
722114	Total Fuel Costs	0,00	1.997,04	0,00
722241	(Eng Equipment) Maintenance at Military Depot	0,00	10.000,00	0,00
722251	(Eng Equipment) Commercial Maintenance	0,00	10.000,00	0,00
722311	(AIS) Rental and Operational Lease	81.896,62	53.833,60	3.943,83
722321	(AIS) Consumable Supplies	0,00	12.999,36	0,00
722322	(AIS) Spare/Repair Parts	0,00	20.640,00	9.986,00
722331	(AIS) Services	0,00	10.000,00	0,00
722351	(AIS) Commercial Maintenance	0,00	5.000,00	0,00
722361	AIS Minor Equipment	0,00	16.965,50	1.000,00
722411	(Communications) Rental and Operational Lease	0,00	6.982,50	4.000,00
722421	(Communications) Consumable Supplies	0,00	5.000,00	2.000,00
722422	(Communications) Spare Parts	0,00	5.019,00	1.950,00
722431	(Communications) Services	0,00	4.356,71	9.642,82
722451	(Communications) Commercial Maintenance	0,00	17.000,00	0,00
722511	(Mission Carriers) Rental and Operational Lease	0,00	14.940,00	0,00
722521	(Mission Carriers) Consumable Supplies	0,00	18.000,00	0,00
722522	(Mission Carriers) Spare Parts	0,00	22.997,00	0,00
722551	(Mission Carriers) Commercial Maintenance	0,00	11.496,00	0,00
722611	(Mission Equipment) Rental and Operational Lease	0,00	34.142,00	500,00
722621	(Mission Equipment) Consumables and Supplies	0,00	29.967,56	0,00
722622	(Mission Equipment) Spare Parts	0,00	14.998,15	0,00
722631	(Mission Equipment) Services	0,00	54.630,00	0,00
723211	Travel - NATO Personnel	117.774,16	0,00	0,00
723311	Transportation	0,00	50.986,00	8.030,00
723401	Postal	0,00	999,99	0,00
725101	Miscellaneous	0,00	0,00	0,00
Total		255.038,96	803.746,05	41.246,77
Grand Total			1.100.031,78	



FINANCIAL CONTROLLER

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Dimitrios MELETIS
Lieutenant (HE A)

HQ NRDC-GREECE
CARRIED FORWARD 2014 TO 2015
BUDGET EXECUTION BY CHAPTER OF 31st DEC 2014

CISI	ACCOUNT DESCRIPTION	COMMITMENT NUMBER	AMOUNT
716311	Training Military	399/17 Jun 2014	450,00 €
722114	Total Fuel Costs	621/13 Oct 2014	12.985,00 €
722431	(Communications) Services	678/31 Oct 2014	6.000,00 €
723311	Transportation	561/22 Sep 2014	10.700,00 €
TOTAL			30.135,00 €

FINANCIAL CONTROLLER

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HQ NRDC-GREECE
BUDGET TRANSFERS REPORT OF 31st DEC 2014

CISI	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	TRANSFERS		FINAL BUDGET
		AMOUNT	DECREASE	INCREASE	AMOUNT
711211	CIS/ADP Consultans	5.000,00 €	5.000,00 €	- €	- €
711341	Other Contractors	32.000,00 €	10.000,00 €	- €	22.000,00 €
716311	Training Military	87.000,00 €	34.988,00 €	- €	52.012,00 €
722311	(AIS) Rental and Operational Lease	90.000,00 €	- €	50.988,00 €	140.988,00 €
722322	(AIS) Spare/Repair Parts	17.000,00 €	- €	14.000,00 €	31.000,00 €
722331	(AIS) Services	20.000,00 €	10.000,00 €	- €	10.000,00 €
722351	(AIS) Commercial Maintenance	15.000,00 €	10.000,00 €	- €	5.000,00 €
722361	AIS Minor Equipment	6.000,00 €	- €	12.000,00 €	18.000,00 €
722411	(Communications) Rental and Operational	12.000,00 €	1.000,00 €	- €	11.000,00 €
722421	(Communications) Consumable Supplies	10.000,00 €	3.000,00 €	- €	7.000,00 €
722422	(Communications) Spare Parts	10.000,00 €	3.000,00 €	- €	7.000,00 €
722431	(Communications) Services	30.000,00 €	16.000,00 €	6.000,00 €	20.000,00 €
723311	Transportation	60.000,00 €	- €	10.000,00 €	70.000,00 €
TOTAL		394.000,00 €	92.988,00 €	92.988,00 €	394.000,00 €

FINANCIAL CONTROLLER

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Colonel (HE A)

FISCAL OFFICER

Panagiotis BIZOS
Major (HE A)

BUDGET OFFICER

Dimitrios MELETIS
Lieutenant (HE A)



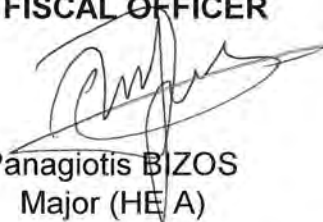
HQ NRDC-GR
STATEMENT OF REPRESENTATION & HOSPITALITY FUNDS 2014

ACTIVITY	AMOUNT SPENT	
	CISI 721211	CISI 721221
NRDC-GR CONFERENCE ON THE EVOLUTION OF LOAC 2014	150,00	
PAO SEMINAR 2014	120,00	
PROCUREMENT OF FINANCIAL SOFTWARE	122,60	
DEEP OPS SEMINAR	50,00	
BULGARIAN INDEPENDENCE DAY'S RECEPTION	170,00	
LANDCOM ACOS G6 VISIT	52,00	
HO/TO OF NRDC-GR CG		1.137,10
HELLENIC NATIONAL DAY'S RECEPTION	200,00	
MOBILE TRAINING TEAM FROM NCISS LATINA	250,00	
KLT I/14	160,00	
MEMORABILIA FOR EX STCB 14		194,12
PURCHASE OF MEMORABILIA FOR BST "GORDIAN BONUS I/14"		538,50
VISIT OF NATIONAL DEFENCE COLLEGE (SETHA)	353,60	395,00
STAFF ORDER NIFC SPRC MEETING	80,00	67,50
SIKINOS SEMINAR	220,00	97,50
MILITARY ATTACHE VISIT	640,00	515,75
ITALIAN NATIONAL DAY RECEPTION	164,00	
COM 1ST TUR FIELD ARMY VISIT	60,00	45,00
EX GOKT 14 MPC CALLING NOTICE	50,00	
LANDCOM COMMANDER VISIT TO NRDC-GR		313,00
ROMANIAN NATIONAL DAY RECEPTION	250,00	
SUBJECT COM KFOR/JLSG VISIT	137,80	
G3 AIR SEMINAR 2014 INVITATION LETTER	50,00	
BST II & III AND TRLE/GOKT 14 REQUIREMENTS		798,00
FRENCH NATIONAL DAY RECEPTION	170,00	
GBR CHOD VISIT TO NRDC-GR		191,20

EXERCISE GORDIAN PENNANT 2014 SPECIFICATIONS	140,00	
DCOM LC VISIT TO NRDC-GR	194,44	
NRDC-GR 10th PLENARY AND MANNING CONFERENCE (CALLING NOTICE)	500,00	
DCOS OPS HO/TO CEREMONY	133,24	
EX GOKT 15 IPC	50,00	
VISIT OF CHOD OF HUNGARY	15,00	134,55
NRDC-GR GENDER SEMINAR UNDER THE TITLE "WOMEN, PEACE AND SECURITY"	100,00	67,50
NRDC-GR HQ 9TH ANNIVERSARY	599,66	
GERMAN REUNIFICATION DAY'S RECEPTION	167,98	
SPANISH NATIONAL DAY RECEPTION	170,00	
IPSAS TRAINING	50,30	
PURCHASE OF MEMORABILIA FOR LC3 CONFERENCE	662,68	490,00
HQ NRDC-GR PERSONNEL TRAINING FROM LCOM/ACOS G3	100,00	
TURKISH NATIONAL DAY RECEPTION	170,00	
NRDC-GR/LC CONFERENCE 04-06 NOV 2014	384,95	
STAFF ORDER FOR RSC WORKSHOP "TRANSFORMATION OF RSC TO JLSG"	192,80	
SENIOR RESOURCES MEETING 2014		80,00
EX GOKT 14 FCC STAFF ORDER	50,00	
EX GOKT 14 HOSPITALITY EXPENSES	2.972,56	4.000,00
ALBANIAN NATIONAL DAY RECEPTION	170,00	
SUM	10.273,61	9.064,72


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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR 2014**

Note 1: Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, cash at bank and short-term deposits.

Cash on hand balances are kept as low as possible to ensure liquidity for all scheduled payments within the year, while the basic aim of HQ NRDC-GREECE is to realize all its financial transactions via bank transfers.

The data concerning this account, as at 31 Dec 2014, are depicted in the following table:

(1.1) Cash and Cash Equivalents	31/12/2014	31/12/2013
1.1.1 Bank Accounts	75.104,67	187.830,97
1.1.1.1 Eurobank	27.795,52	187830,97
1.1.1.2 NBG	47.309,15	0,00
1.1.2 Cash Equivalents	7.293,19	5.784,09
Total amount	82.397,86	193.615,06

Note 2: Receivables

The Receivables of HQ NRDC-GREECE consist of the contributions of the Participant Nations to the Shared Budget which is approved during the Senior Resources Committee (SRC) Meeting that is held before the beginning of every fiscal year. These contributions are recognized as receivables when they are officially requested from the Nations via the respective Cash-Call Letters.

The contributions are paid in two (2) installments by the Participant Nations via bank transfers.

Both installments of the Participant Nations were received within 2014.

Moreover, due to the deposit of December's bank interest from the side of Eurobank in the beginning of the following month (Jan 2015), the expected amount is depicted as a receivable within the current year, as it refers to the FY 2014.

The data concerning the Receivables of HQ NRDC-GREECE are depicted on the following table:

HQ NRDC-GREECE 2014 Financial Statements

(1.2) Receivables	31/12/2014	31/12/2013
1.2.1 Albania	0,00	0,00
1.2.2 Bulgaria	0,00	0,00
1.2.3 France	0,00	0,00
1.2.4 Germany	0,00	0,00
1.2.5 Greece	0,00	0,00
1.2.6 Italy	0,00	0,00
1.2.7 Romania	0,00	0,00
1.2.8 Spain	0,00	0,00
1.2.9 Turkey	0,00	0,00
1.2.10 Bank Interest	157,66	0,00
Total amount	157,66	157,66

Note 3: Advances & Prepayments

This account depicts the payments that are realized in advance and the final authorization of the respective expenses is still pending in the end of fiscal year. Additionally, it refers to payments that have been made for authorized expenses, but the receipt of the respective revenue is pending in the end of the year. Rarely, advances are used for petty-cash requirements (e.g. travel claims).

The prepayments of HQ NRDC-GREECE for the FY 2014 refer to a deposit that was made to NATO School Ober for a course that was cancelled. The prepaid amount is going to be used within the following FY (2015), when the respective expense will be authorized for adjustment through the carried forward funds of FY 2014.

Moreover, the existing advance refers to a liability of JWC pending for adjustment against common funded expenses related to the ex TRLE/GOKT-14, which was conducted from 30th Nov 14 to 12th Dec 14.

The data concerning the Advances & Prepayments of HQ NRDC-GREECE are depicted in the following table:

(1.3) Advances & Prepayments	31/12/2014	31/12/2013
1.3.1 NATO School Oberammergau	450,00	0,00
1.3.2 Travel Claims	0,00	0,00
1.3.3 JWC	3.900,00	0,00
Total amount	4.350,00	0,00

Note 4: Current Liabilities

This account depicts the short-term liabilities to suppliers and HQ personnel coming from authorized for payment expenses (invoices, travel claims etc). Additionally, it depicts liabilities accrued, which refer to goods or services received during a year, but not invoiced until the end of that fiscal year.

The liabilities accrued of HQ NRDC-GREECE at 31 Dec 2014 refer to such services received during the FY 2014 NSPA (6.555,60+3.943,83=10.499,43 EUR) and supplier Bros Palentza (15.260 EUR), respectively.

The data concerning the Current Liabilities of HQ NRDC-GREECE are depicted in the following table:

(2.0) Current Liabilities	31/12/2014	31/12/2013
2.1 Suppliers	0,00	0,00
2.2 Personnel	0,00	0,00
2.3 Liabilities Accrued	25.759,43	0,00
Total amount	25.759,43	0,00

Note 5: Net Assets

In 31st, December 2014, HQ NRDC-GREECE Net Assets concern the surplus of this year and the prior year, respectively.

The current-year Surplus is 61.146,09 EUR (see Statement of Financial Performance, as well). This amount is going to be refunded to the Participant Nations according to the Cost Sharing Formula of 2014 Shared Budget after the deduction of the carried forward funds to the following FY (30.135,00 EUR).

The prior-year Surplus was offset with the receivables from the Participant Nations during the current year via the request of the 2nd installment for the 2014 Shared Budget (2nd Cash-Call Letter).

Note 6: Operating & Financial Revenues

Revenues are recognized to the extent that it is possible when the economic benefits flow to the entity and can be measured reliably.

The main revenues of HQ NRDC-GREECE come from the HQ's Shared Budget, which is approved by the SRC before the beginning of the respective fiscal year. Additionally, the HQ may ensure funding from other sources (Common Funds, Third Parties) in order to proceed with its annual activities. All these funds are recognized as revenues for informative and transparency purposes.

The above mentioned revenues are recognized when officially requested.

The Revenues of HQ NRDC-GREECE for the FY 2014 come from 2014 Shared Funds, Common Funds (via SHAPE, JWC and LCC Izmir for travel expenses concerning the participation in ex TRLE/GOKT-14) and Funds from Third Parties (funds from LCC Izmir for the cover of some expenses concerning the conduct of LANDCOM Corps Commander's Conference : 2014 – LC3). Moreover, there are other incomes recognized, as well, concerning the bank interest for the FY

HQ NRDC-GREECE 2014 Financial Statements

2014 and the refunding from the side of the travel agency for air tickets' cancellation (miscellaneous revenue).

The data concerning the Operating and Financial Revenues of HQ NRDC-GREECE are depicted in the following table:

(1.1) Operating & Financial Revenues	01/01/2014 - 31/12/2014	01/01/2013 - 31/12/2013
1.1.1 Revenue from Shared Funds	1.150.000,00	1.266.000,00
1.1.2 Revenue from Common Funds	6.154,00	0,00
1.1.3 Revenue from Third Parties	4.070,00	0,00
1.1.4 Other Income	10.677,87	20.657,25
1.1.4.1 Bank Interest	10.237,87	11.278,08
1.1.4.2 Miscellaneous Revenue	440,00	9.379,17
1.1.4.3 Suspense Account	0,00	0,00
Total amount	1.171.401,87	1.286.657,25

The bank interest revenues come from the HQ NRDC-GREECE bank accounts in EUROBANK and National Bank of Greece (NBG) and short-term deposits. The bank account in NBG was opened in Sep 2014 with the aim of ensuring the best terms and conditions for the safekeeping of the HQ NRDC-GREECE funds at the time (interest rate of 2% plus EURIBOR 1m, free of charges bank transactions, three money transportations per year with no cost etc). The above revenues are refunded to the Participant Nations according to the Cost Sharing Formula of the year referred (FY 2014).

The data concerning the FY 2014 are provided in the following table:

BANK/ MONTH	AMOUNT IN EURO												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
EUROBANK ACCOUNT	516,70	712,86	1.074,92	1393,09	1.369,48	1.000,29	691,34	639,69	339,33	9,43	55,84	157,66	7.960,63
NBG ACCOUNT	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1.061,75	1.061,75
SHORT-TERM DEPOSITS	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	170,59	1.044,90	0,00	1.215,49
TOTAL	516,70	712,86	1.074,92	1.393,09	1.369,48	1.000,29	691,34	639,69	339,33	180,02	1.100,74	1.219,41	10.237,87

Note 7: Operating & Financial Expenses

Budgetary expenses are recognized when occurred and goods or services received. The expenses of HQ NRDC-GREECE concern mainly the execution of the respective FY's Shared Budget.

More details for the 2014 Shared Budget Execution are provided via the Statements 4 & 5. It is important to highlight the very high rate of Budget Execution (95,61%, without including the carried forward funds), as a result of an effort for

HQ NRDC-GREECE 2014 Financial Statements

more realistic and feasible design of the HQ's financial requirements. Moreover, no expenses were realized with carried-forward funds from previous fiscal years.

The Common Funded expenses refer to the participation of the HQ's personnel in the ex TRLE-14, whilst the expenses funded by third parties are related to the conduct of LC3 within October 2014.

The data concerning the Operating and Financial Expenses of HQ NRDC-GREECE are depicted in the following table:

(1.1) Operating & Financial Expenses	01/01/2014 - 31/12/2014	01/01/2013 - 31/12/2013
1.2.1 Expenses Shared Funded	1.100.031,78	1.093.042,19
1.2.1.1 Personnel	166.579,51	164.287,06
1.2.1.2 Contractual Supplies & Services	933.452,27	928.755,13
1.2.2 Expenses Common Funded	6.154,00	0,00
1.2.2.1 Personnel	6.154,00	0,00
1.2.2.2 Contractual Supplies & Services	0,00	0,00
1.2.3 Expenses Funded by Third Parties	4.070,00	0,00
Total amount	1.110.255,78	1.093.042,19

Note 8: Amounts Received from Shared Funds for the Current Year

The data concerning the contributions received during FY 2014 from the Participant Nations of the HQ NRDC-GR are depicted in the following tables:

NATION	SHARED BUDGET 2014 ALLOCATION	1st CASH-CALL				
		OBLIGED 1st CASH-CALL	DEDUCTED CONTRIBUTION SURPLUS 2013	FINAL OBLIGED 1st CASH-CALL	REQUESTED ON	RECEIVED ON
ALBANIA	36.470,85	18.235,43	9.379,17	8.856,26	2-Jan-14	29-Apr-14
BULGARIA	182.239,20	91.119,60	0,00	91.119,60	2-Jan-14	3-Feb-14
FRANCE	72.826,65	36.413,33	0,00	36.413,33	2-Jan-14	6-Mar-14
GERMANY	36.470,85	18.235,43	0,00	18.235,43	2-Jan-14	7-Jul-14
GREECE	57.525,00	28.762,50	0,00	28.762,50	2-Jan-14	4-Jul-14
ITALY	291.421,65	145.710,83	0,00	145.710,83	2-Jan-14	24-Nov-14
ROMANIA	109.297,50	54.648,75	0,00	54.648,75	2-Jan-14	19-Feb-14
SPAIN	291.421,65	145.710,83	0,00	145.710,83	2-Jan-14	26-Mar-14
TURKEY	72.826,65	36.413,33	0,00	36.413,33	2-Jan-14	18-Mar-14
TOTAL (1)	1.150.500,00	575.250,03	9.379,17	565.870,86		565.870,86
	100,00%	50,00%				100,00%

(2)

HQ NRDC-GREECE 2014 Financial Statements

NATION	2nd CASH-CALL*					
	OBLIGED 2nd CASH- CALL	DEDUCTED UNSPENT FUNDS 2013	DEDUCTED INTEREST REVENUE 2013	FINAL OBLIGED 2nd CASH- CALL	REQUESTED ON	RECEIVED ON
ALBANIA	18.235,42	5.482,76	357,52	12.395,14	6-Jun-14	21-Jul-14
BULGARIA	91.119,60	21.913,76	1.428,94	67.776,90	6-Jun-14	3-Dec-14
FRANCE	36.413,32	10.948,23	713,92	24.751,17	6-Jun-14	12-Aug-14
GERMANY	18.235,42	10.948,23	713,92	6.573,27	6-Jun-14	19-Dec-14
GREECE	28.762,50	8.647,89	563,90	19.550,71	6-Jun-14	30-Dec-14
ITALY	145.710,82	43.810,21	2.856,69	99.043,92	6-Jun-14	30-Jul-14
ROMANIA	54.648,75	16.448,29	1.072,58	37.127,88	6-Jun-14	18-Nov-14
SPAIN	145.710,82	43.810,21	2.856,69	99.043,92	6-Jun-14	14-Aug-14
TURKEY	36.413,32	10.948,23	713,92	24.751,17	6-Jun-14	25-Aug-14
	575.249,97	172.957,81	11.278,08	391.014,08		391.014,08
	50,00%					100,00%
						(3)
					<u>TOTAL RECEIVED</u>	956.884,94
						100,00%
						(4)

Table Notes

- (1) Related to the total Shared Budget.
- (2) Related to the requested 1st Cash-Call installment. Contribution surplus 2013 was refunded to Albania via the installment of the 1st Cash-Call of 2014 Shared Budget.
- (3) Related to the requested 2nd Cash-Call installment. This amount has been deducted by the Unspent Funds and the interest revenue 2013 which have been returned to the Nations, according to FAPs.
- (4) Related to the totally received Cash-Calls' amount.



Georgios RATSIKAS
Colonel Hellenic Army
Financial Controller, HQ NRDC-GREECE