



**- CEPOL -
EUROPEAN POLICE COLLEGE**

**FINAL
FINANCIAL STATEMENTS**

- 2012 -



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Certification from the Accounting Officer

The annual accounts of CEPOL, the European Police College have been prepared in accordance with Title VII of the Financial Regulation of CEPOL and the accounting rules and methods established by the Commission's Accounting Officer. All revenue and expenditure is entered into the accounts.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of CEPOL in accordance with article 43 of the Financial Regulation of CEPOL.

I have obtained from the Authorising Officer, who guarantees its reliability, all the information necessary for the production of the accounts that show CEPOL's assets and liabilities and the budgetary information.

I have taken notice of the hand over report from the previous Accounting Officer before I took up my duties on 1st November 2012.

I hereby certify that based on this information, and on such checks as I deem necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial situation of CEPOL in all material aspects.

Bramshill, 05th April 2013

Mihaela Chirovici
Accounting Officer



1.1 CEPOL - BALANCE SHEET 2012 – ASSETS

	Note n°	31.12.2012	31.12.2011
ASSETS			
A. NON CURRENT ASSETS			
Intangible assets	1.6.2	95,205.00	106,507.74
Property, plant and equipment		182,315.96	177,317.77
Land and buildings		0.00	0.00
Plant and equipment		0.00	0.00
Computer hardware		167,978.00	159,050.81
Furniture and vehicles		13,958.96	17,077.96
Other fixtures and fittings		379.00	1,189.00
assets under Finance lease		0.00	0.00
Long-term pre-financing		0.00	0.00
Long-term pre-financing		0.00	0.00
<i>LT pre-financing with consolidated EU entities</i>		0.00	0.00
Long-term receivables		0.00	0.00
Long-term receivables		0.00	0.00
<i>LT receivables with consolidated EU entities</i>		0.00	0.00
TOTAL NON CURRENT ASSETS		277,520.96	283,825.51
B. CURRENT ASSETS			
Inventories		0.00	0.00
Short-term pre-financing	1.6.3	437,007.29	406,751.86
Short-term pre-financing		437,007.29	406,751.86
<i>ST pre-financing with consolidated EU entities</i>		0.00	0.00
Short-term receivables	1.6.4	202,466.47	3,616,039.48
Current receivables		111,654.54	108,405.29
Sundry receivables		58,670.21	3,656.13
Other		32,141.72	3,228,696.47
Accrued income			
Deferred charges		32,141.72	3,228,696.47
<i>Accrued income with consolidated EU entities</i>		0.00	0.00
<i>Deferred charges with consolidated EU entities</i>		0.00	0.00
<i>Short-term receivables with consolidated EU entities</i>		0.00	275,281.59
Cash and cash equivalents	1.6.5	2,882,388.57	2,205,023.59
TOTAL CURRENT ASSETS		3,521,862.33	6,227,814.93
TOTAL		3,799,383.29	6,511,640.44

CEPOL - BALANCE SHEET 2012 - LIABILITIES

	Annexe n°	31.12.2012	31.12.2011
LIABILITIES			
A. Net Assets		1,308,766.62	1,556,382.20
Reserves		0.00	0.00
Accumulated surplus/deficit		1,556,382.20	1,703,014.98
Economic outturn for the year - profit/loss-		-247,615.58	-146,632.78
C. NON CURRENT LIABILITIES			
Employee benefits		0.00	0.00
Provisions for risks and charges		0.00	0.00
Other long-term liabilities		0.00	0.00
Other long-term liabilities		0.00	0.00
Other LT liabilities with consolidated EU entities		0.00	0.00
Pre-financing received from consolidated EU entities		0.00	0.00
Other LT liabilities from consolidated EU entities		0.00	0.00
TOTAL A+C		1,308,766.62	1,556,382.20
D. CURRENT LIABILITIES			
Provisions for risks and charges	1.6.12	2,490,616.67	4,955,258.24
Accounts payable	1.6.6	117,799.00	24,391.00
Current payables		2,372,817.67	4,930,867.24
Long-term liabilities falling due within the year		15,472.92	27,768.82
Sundry payables		0.00	0.00
Other		44,598.83	59,847.48
Accrued charges		1,446,214.89	1,270,945.09
Deferred income		1,446,214.89	1,270,945.09
Accrued charges with consolidated EU entities		0.00	0.00
Deferred income with consolidated EU entities		0.00	0.00
Accounts payable with consolidated EU entities		866,531.03	3,572,305.85
Pre-financing received from consolidated EU entities		854,807.46	3,551,479.96
Other accounts payable against consolidated EU entities		11,723.57	20,825.89
TOTAL D. CURRENT LIABILITIES		2,490,616.67	4,955,258.24
TOTAL		3,799,383.29	6,511,640.44

1.2 CEPOL – ECONOMIC OUTTURN ACCOUNT 2012

	Note n°	2012	2011
Funds transferred from the Commission to other Institutions		0.00	0.00
Contributions of EFTA countries belonging to the EEA		0.00	0.00
Recovery of expenses		0.00	0.00
Revenues from administrative operations		55,156.15	9,812.34
Other operating revenue		7,470,766.31	7,311,710.32
TOTAL OPERATING REVENUE	1.6.8	7,525,922.46	7,321,522.66
Administrative expenses			
All Staff expenses		-4,347,802.88	-4,036,300.29
Fixed asset related expenses		-3,342,723.94	-3,091,691.56
Other administrative expenses		-96,601.14	-49,790.69
Operational expenses		-908,477.80	-894,818.04
Other operational expenses		-3,422,577.88	-3,430,721.37
TOTAL OPERATING EXPENSES	1.6.9	-7,770,380.76	-7,467,021.66
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-244,458.30	-145,499.00
Financial revenues		0.00	0.00
Financial expenses		-3,157.28	-1,133.78
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		-3,157.28	-1,133.78
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		-247,615.58	-146,632.78
Extraordinary gains (+)		0.00	0.00
Extraordinary losses (-)		0.00	0.00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0.00	0.00
ECONOMIC OUTTURN FOR THE YEAR		-247,615.58	-146,632.78

1.3 CEPOL – CASH FLOW TABLE 2012 (INDIRECT METHOD)

	2012	2011
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-247,615.58	-146,632.78
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	31,248.22	5,231.33
Depreciation (tangible fixed assets) +	65,352.92	44,559.36
Increase/(decrease) in Provisions for risks and liabilities	93,408.00	24,391.00
Increase/(decrease) in Value reduction for doubtful debts	0.00	0.00
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	-30,255.43	-144,863.06
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	3,138,291.42	466,002.75
(Increase)/decrease in Receivables related to consolidated EU entities	275,281.59	1,511,170.86
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	147,725.25	-599,990.20
Increase/(decrease) in Liabilities related to consolidated EU entities	-2,705,774.82	-327,838.93
Other non-cash movements	0.00	0.00
Net cash flow from operating activities	767,661.57	832,030.33
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-91,304.59	-235,789.24
Proceeds from tangible and intangible fixed assets (+)	1,008.00	0.00
Net cash flow from investing activities	-90,296.59	-235,789.24
Net increase/(decrease) in cash and cash equivalents	677,364.98	596,241.09
Cash and cash equivalents at the beginning of the period	2,205,023.59	1,608,782.50
Cash and cash equivalents at the end of the period	2,882,388.57	2,205,023.59

1.4 CEPOL – STATEMENT OF CHANGES IN CAPITAL - 2012

The following table provides information on the changes registered in the capital accounts during the financial year.

Net assets	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2011	0.00	0.00	1,703,014.98	-146,632.78	1,556,382.20
Changes in accounting policies 1)	0.00	0.00	0.00		0.00
Balance as of 1 January 2012	0.00	0.00	1,703,014.98	-146,632.78	1,556,382.20
Other 2)	0.00	0.00	0.00	0.00	0.00
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			-146,632.78	146,632.78	0.00
Amounts credited to Member States					0.00
Economic result of the year	0.00	0.00		-247,615.58	-247,615.58
Balance as of 31 December 2012	0.00	0.00	1,556,382.20	-247,615.58	1,308,766.62

1.5 Reconciliation of the accrual based result with the budget result

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2		-247,615.58
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
A Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1,270,945.09
B Adjustments for Accrual Cut-off (cut-off 31.12.N)	+	1,446,214.89
C Amount from liaison account with Commission booked in the Economic Outturn Account	-	0.00
D Unpaid invoices at year end but booked in charges (class 6)	+	-21,568.55
E Depreciation of intangible and tangible assets (1)	+	96,601.14
F Provisions (1)	+	93,408.00
G Value reductions (1)	+	0.00
H Recovery Orders issued in 2012 in class 7 and not yet cashed	-	-66,456.43
la Prefinancing given in previous year and cleared in the year	+	406,751.86
lb Prefinancing received in previous year and cleared in the year	-	-275,281.56
J Payments made from carry over of payment appropriations	+	1,067,088.42
K Other *)	+/-	-31,133.72
L Exchange rate differences (2) (3)	+/-	0.00
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
M Asset acquisitions (less unpaid amounts)	-	-64,550.87
N New pre-financing paid in the year 2012 and remaining open as at 31.12.2012	-	-437,007.29
O New pre-financing received in the year 2012 and remaining open as at 31.12.2012	+	1,130,099.05
P Budgetary recovery orders issued before 2012 and cashed in the year	+	824.46
Q Budgetary recovery orders issued in 2012 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S Payment appropriations carried over to 2013	-	-1,669,927.86
T Cancellation of unused carried over payment appropriations from previous year	+	705,441.52
U Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	272,860.83
V Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
W Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
X Other **)	+/-	-4,704.17
total		1,130,099.05
Budgetary result (+ for surplus) (4)		1,130,099.05

1.6. NOTE TO THE FINANCIAL STATEMENTS

1.6.1 Accounting principles

These Financial Statements have been drawn up in accordance with:

- The EC accounting rules provided by the European Commission's Accounting Officer, and
- CEPOL's Financial Regulation adopted by the Governing Board on the 25th October 2011 (28/2011/GB) repealing decision 22/2006/GB, and
- CEPOL's Implementing Rules to the Financial Regulation, adopted by the GB on the 19th February 2008 (3/2008/GB)

Generally accepted Accounting Principles as defined by CEPOL Financial Regulation (article 78):

- *Going concern basis*
The accounts have been prepared on the going concern basis. There are no material uncertainties related to events or conditions that may cast significant doubt about the ability of CEPOL to continue its business.
- *Prudence*
Assets and income have not been overstated; liabilities and expenses have not been understated.
No hidden reserves have been created.
- *Consistency of accounting methods and presentation*
According to this principle the accounting methods and valuation should not be changed from one year to the next.
- *Comparability of information*
The financial statements shall show the amount of the corresponding item for the previous year. Where the presentation or the classification of one of the components is changed, the corresponding amounts for the previous year shall be made comparable and reclassified.
- *Materiality*
The financial statements have been presented according to this principle, so that items that are material by virtue of their nature should be presented separately in the financial statements. Items that are material by virtue of their size but with the same nature can be aggregated. Immaterial amounts should be aggregated with amounts of similar nature or function and need to be presented separately.
- *No netting*
In accordance with this principle, assets and liabilities may not be offset against each other, nor may revenues and expenses, save where the revenues and expenses derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.
- *Reality over appearance*
In order to represent faithfully the transactions and other events that it purports to represent, it is necessary that they are accounted for and presented in accordance with their substance and economic reality and not merely their legal form.
- *Accrual-based accounting*
In accordance with this principal, the financial statements shall show the charges and income for the financial year, regardless of the date of payment or collection.

1.5.2. Fixed Assets

The movements in the intangible fixed assets in 2012 are composed of:

2012	Internally generated Computer Software	Other Computer Software	Total Computer Software	Other Intangible assets (1)	Intangible assets under construction	Total
Gross carrying amounts 01.01.2012	+ 0.00	126,713.01	126,713.01	0.00	0.00	126,713.01
Additions	+ 0.00	20,111.67	20,111.67	0.00	0.00	20,111.67
Disposals	- 0.00	-3,944.31	-3,944.31	0.00	0.00	-3,944.31
Transfer between headings	+/- 0.00	0.00	0.00	0.00	0.00	0.00
Other changes	+/- 0.00	0.00	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2012	0.00	142,880.37	142,880.37	0.00	0.00	142,880.37
Accumulated amortization and impairment 01.01.2012	- 0.00	-20,205.27	-20,205.27	0.00	0.00	-20,205.27
Amortization	- 0.00	-31,248.22	-31,248.22	0.00	0.00	-31,248.22
Write-back of amortization	+ 0.00	0.00	0.00	0.00	0.00	0.00
Disposals	+ 0.00	3,778.12	3,778.12	0.00	0.00	3,778.12
Impairment	- 0.00	0.00	0.00	0.00	0.00	0.00
Write-back of impairment	+ 0.00	0.00	0.00	0.00	0.00	0.00
Transfer between headings	+/- 0.00	0.00	0.00	0.00	0.00	0.00
Other changes	+/- 0.00	0.00	0.00	0.00	0.00	0.00
Accumulated amortization and impairment 31.12.2012	0.00	-47,675.37	-47,675.37	0.00	0.00	-47,675.37
Net carrying amounts 31.12.2012	0.00	95,205.00	95,205.00	0.00	0.00	95,205.00

Depreciation

Fixed assets are booked at purchase price less the accumulated depreciation. Individual assets are recognized as fixed assets (tangible or intangible) when their value equals or exceeds the limit of 420 €.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation on fixed assets is calculated using the straight-line method with the following rates:

Type of asset	Straight line depreciation rate
Computer software	25%
Furniture	10%
Computer hardware	25%
Telecommunication and audio visual equipment	25%

The movements in the tangible fixed assets in 2012 are composed of:

2012	Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under construction	Total
Gross carrying amounts 01.01.2012	0.00	0.00	0.00	332,475.34	29,088.75	3,235.65	0.00	364,799.74
Additions	0.00	0.00	0.00	71,192.92	0.00	0.00	0.00	71,192.92
Disposals	0.00	0.00	0.00	-97,225.02	0.00	0.00	0.00	-97,225.02
Transfer between headings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other changes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2012	0.00	0.00	0.00	306,443.24	29,088.75	3,235.65	0.00	338,767.64
Accumulated amortization and impairment 01.01.2012	0.00	0.00	0.00	-173,424.53	-12,010.79	-2,046.65	0.00	-187,481.97
Depreciation	0.00	0.00	0.00	-61,423.92	-3,119.00	-810.00	0.00	-65,352.92
Write-back of depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	96,383.21	0.00	0.00	0.00	96,383.21
Impairment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Write-back of impairment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer between headings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other changes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated amortization and impairment 31.12.2012	0.00	0.00	0.00	-138,465.24	-15,129.79	-2,856.65	0.00	-156,451.68
Net carrying amounts 31.12.2012	0.00	0.00	0.00	167,978.00	13,958.96	379.00	0.00	182,315.96

1.6.3. Short-term pre-financing

	2012	2011
	€	€
Advance payments given on courses	437,007.29	406,751.86
	437,007.29	406,751.86

1.6.4. Short-term Receivables

	2012	2011
	€	€
Current receivables	111,654.54	108,405.29
Sundry receivables	58,670.21	3,656.13
Accrued income	32,141.72	3,228,696.47
Short-term receivables with consolidated EU entities	0.00	0.00
Short-term receivables regarding negative budget out-turn result with consolidated EU entities (Commission)	0.00	275,281.59
	202,466.47	3,616,039.48

1.6.5. Cash and Cash Equivalents

	2012	2011
	€	€
Bank current accounts	2,882,388.57	2,205,023.59
	2,882,388.57	2,205,023.59

Bank current accounts are composed of:

	2012	2011
	€	€
Bank current accounts -CEPOL	2,882,388.57	2,204,518.43
Bank current accounts - MEDA	0.00	505.16
	2,882,388.57	2,205,023.59

1.6.6. Accounts Payable

	2012	2011
	€	€
Current payables	15,472.92	27,768.82
Sundry payables	44,598.83	59,847.48
Accrued charges	1,446,214.89	1,270,945.09
Accounts payables with consolidated EU entities	866,531.03	3,572,305.85
	2,372,817.67	4,930,867.24

Accounts payables with consolidated EU entities

Accounts payable with consolidated EU entities is composed of:

Pre-financing payable to EU entities:	2012	2011
	€	€
Subsidy	854,807.46	0.00
Assigned revenue programmes	0.00	3,551,479.96
Interest payable to EC	11,723.57	20,825.89
Accounts payable to other consolidated entities	0.00	0.00
	866,531.03	3,572,305.85

1.6.7. Contingent Liabilities

	2012	2011
	€	€
Contingent liability for carry-overs	582,397.00	501,584.85
Legal cases	33,673.31	0.00
	616,070.31	501,584.85

CEPOL recognises the difference between the amount of the automatic carryover of commitment appropriations (the budgetary commitment is the operation reserving the appropriation necessary to cover subsequent payments to honour a legal commitment) and the amounts to be paid for goods and services delivered in 2012.

	2012	2011
	€	€
Automatic carryover of commitment (Legal obligation)	1,669,927.86	1,772,529.00
Amounts to be paid for goods and services delivered in year 2012	-1,087,531.00	-1,270,944.15
Contingent liability amount	582,396.86	501,584.85

1.6.8. Revenue

Revenue and corresponding receivables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate.

CEPOL's main sources of revenue were:

	2012	2011
	€	€
Annual Subsidy - European Commission	8,450,640.00	8,341,000.00
Income from negative balance of budgetary result for the year	-1,130,099.05	-1,358,764.32
Miscellaneous Income	55,156.15	
Exchange rate gains	150,225.36	329,474.64
Disposal of fixed asset	0.00	9,812.34
	7,525,922.46	7,321,522.66

1.6.9. Expenditure

Expenditure and corresponding payables are measured at their fair value and accounted for in the period to which they relate.

CEPOL's main expenditure was:

	2012	2011
	€	€
Staff related expenditure	3,342,723.94	3,091,691.56
Depreciation	96,601.14	49,790.69
Administrative expenditure	908,477.80	894,818.04
Operational expenditure	3,422,577.88	3,430,721.37
	7,770,380.76	7,467,021.66

Transactions with the European Commission, included above, are as follows:

	2012	2011
	€	€
Staff related expenditure	0.00	13,284.49
Administrative expenditure	173,441.30	48,004.56
Other operational expenditure	210,003.00	85,120.00
	383,444.30	146,409.05

1.5.10. Related Party Transactions

	2012	2011
	€	€
Loans given to Related Parties		
AD 13 - Director	0.00	0.00
AD 10 - Deputy Director	0.00	0.00
AD 10 - Head of Corporate Services	0.00	0.00

The Director is remunerated in accordance with the Staff Regulations of the European Communities.

There are no Related Parties to CEPOL who have received any kind of loans from CEPOL in 2012.

1.6.11. Pension Obligations

CEPOL's staff members are part of the European Communities Pension Scheme which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. CEPOL staff contributes 11.6% of their basic salaries to the pension scheme and an additional 23.2% contribution is made by the European Commission subject to an annual increase according to the staff regulations. The cost to the European Commission is not reflected in CEPOL's accounts.

Future benefits payable to CEPOL staff under the European Communities Pension Scheme are accounted for in the accounts of the European Commission. No provisions for such pensions are made in these accounts.

1.6.12. Provisions for Risks and Charges

	2012	2011
	€	€
Outstanding staff salary adjustment	117,799.00 ⁽¹⁾	24,391.00
	117,799.00	24,391.00

(1) (relating to the last six months of 2011 and all of 2012)

The provision amount relates to salary increases due to staff and not paid as at the end of 2012. It is deemed reasonable to expect these expenses will be settled in the near future.

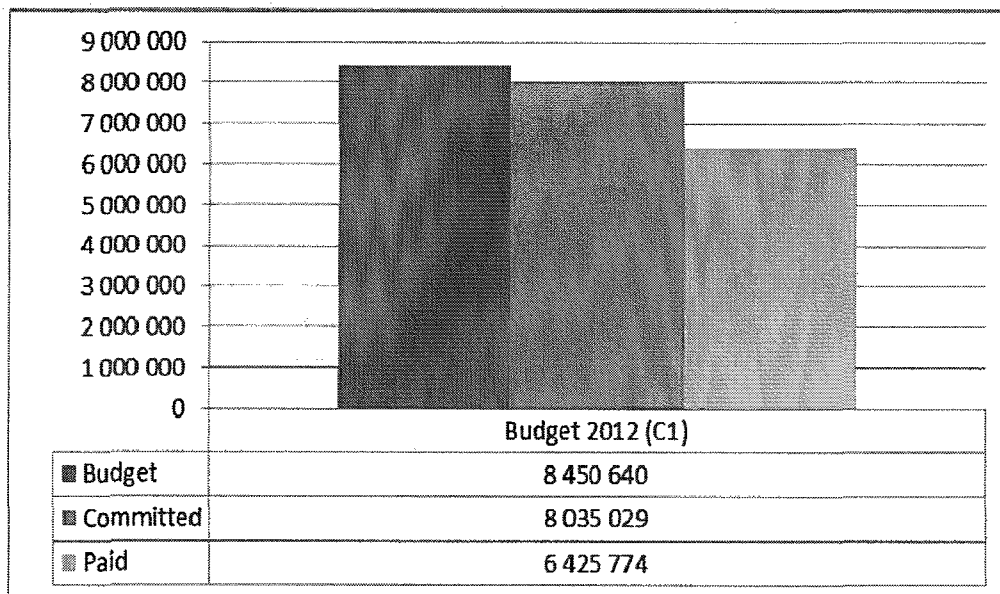
2. REPORT ON BUDGETARY & FINANCIAL MANAGEMENT

The 2012 budget for CEPOL of € 8,450,640.00 has been implemented in accordance with the required budgetary principles : unity and budget accuracy, annularity, equilibrium, unit of account, universality, specification, sound financial management and transparency, as provided for in CEPOL Financial Regulation (GB/22/2006), article 3.

CEPOL received its total budget of € 8,450,640.00 for 2012 from DG Home. No other contribution were received, see page 22 onwards for the detailed expenditure per budget line.

The Budgetary Outturn table 2012 (page 19), shows the balance for the outturn account for CEPOL in 2012 is positive, totalling €1,130,099.05

The chart below gives an overview on the 2012 budget execution

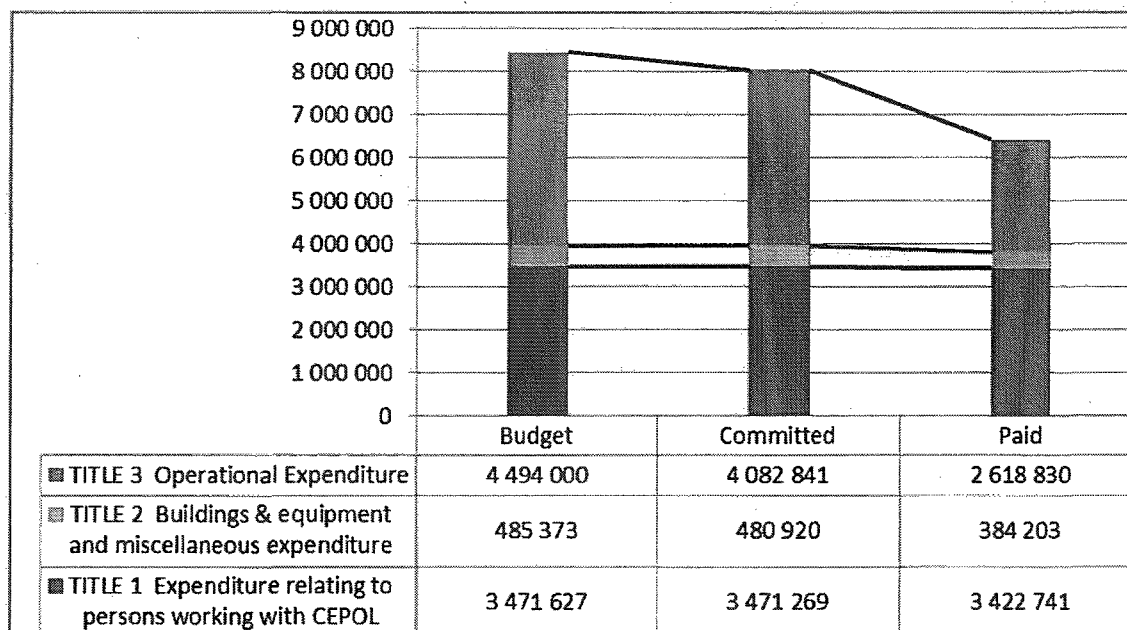


CEPOL used € 8,035,028.89 of its 2012 budget for commitments (95.1%). Corresponding payments were made to the amount of € 6,425,774.22 or 76.0% of the total budget. It is foreseen that by the end of 2013 the high level of budget consumption will be maintained.

In accordance with Financial Regulation article 10 an amount of € 1,772,528.94 was carried forward for payment in 2012. Out of this amount € 1,067,088.42 (60.2%) was actually paid, leading to total use of the budget 2011 of 88.0% or € 7,340,477.19. CEPOL intends to further improve implementation of the budget by improving the planning cycle, for which it has established working groups, and by the appointment of a planning officer. CEPOL also organised a systematic carry-forward exercise at the end of 2012. This exercise involved all budget line owners, and an analysis of each commitment. Information sessions on the carry forward were delivered to staff at year end. This resulted in more precise carry- forward corresponding to 19% of the 2012 budget.

CEPOL has taken steps to improve the budgeting and commitment process in order to comply with all budgetary principles. CEPOL maintains an exception register to record and track all the exceptions to the Financial Regulations and to address them. During the execution of the budget in 2012, the CEPOL internal control mechanisms identified and registered 19 cases where there were exceptions to the principle of anuality.

The chart below gives an overview on the 2012 budget execution by Title.



Title I – Staff expenditure

The budget in title 1 has been almost fully used for both commitment appropriations and payment appropriations. The accurate and regular monitoring of the 2012 budget resulted in a reduced under spending despite the occurrence of vacant posts in 2012 due to staff turnover.

Only 1.4% of the budget in title 1 has been carried over for payment in 2013. These carry overs cover outstanding mission claims, recruitment expenditures and other services costs.

Title II – Other administrative expenditure

Commitment appropriations have been executed to the level of 99.2 % out of the budget of € 485,373.41 and the payment appropriations have been consumed up to 79.2%.

CEPOL executed the administrative expenditure budget in a cost effective way resulting in high level of consumption despite the restricted funds allocated in 2012 on this Title.

The carried forward funds on Title 2 constituted 20% of the total committed amount of € 480,919.63 to cover contracts entered into force during 2012 that have not lead to payments before the end of the year. As the carry over relates to contracts for goods/services to be delivered, CEPOL is confident that the amount carried over will be fully used.

Title III – Operational expenditure

Commitment appropriations have been executed to the level of 90.9% out of the budget of € 4,494,000.00 Compared to previous year's consumption of 78.7%, the commitment appropriations execution has increased by 12.1%. The payment appropriation consumption reached 58.3% at the end of 2012 and an amount of € 1,464,010.94 has been carried over for payment in 2013. Following an in-depth review and continued monitoring of all activities, it is expected that the use of these carried over appropriations will be significantly higher than in earlier years. Of the 2011 funds carried forward to 2012, 60.2% have been consumed corresponding to an amount of € 1,067,088.42.

2.1 BUDGETARY OUTTURN 2012 (DG Budget format)

		2012	2011
REVENUE			
Balancing Commission subsidy	+	8,450,640.00	8,341,000.00
Other contributions and funds received via the Com	+	0.00	169,649.90
Other income	+	138,213.65	62,921.42
TOTAL REVENUE (a)		8,588,853.65	8,573,571.32
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	3,422,741.43	3,619,324.41
Appropriations carried over	-	48,527.11	208,813.26
<i>Title II: Administrative Expenses</i>			
Payments	-	384,203.01	379,440.72
Appropriations carried over	-	96,716.62	47,274.98
<i>Title III: Operating Expenditure</i>			
Payments	-	2,900,204.41	2,175,925.83
Appropriations carried over	-	1,524,684.13	1,789,302.53
TOTAL EXPENDITURE (b)		8,377,076.71	8,220,081.73
OUTTURN FOR THE FINANCIAL YEAR (a-b)		211,776.94	353,489.59
Cancellation of unused payment appropriations carried over from previous year	+	705,441.52	679,000.92
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	272,860.83	174,163.02
Exchange differences for the year (gain +/-loss -)	+/-	-59,980.24	152,110.79
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		1,130,099.05	1,358,764.32
Balance year N-1			
Positive balance from year N-1 reimbursed in year N to the Commission	+/-	-275,281.59	-1,634,045.91
	-	0.00	0.00
Result used for determining amounts in general accounting		854,817.46	-275,281.59
Commission subsidy - agency registers accrued revenue and Commission accrued expense		7,595,822.54	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		854,817.46	
Not included in the budget outturn:			
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	11,723.57	14,762.83

2.2 BUDGETARY OUTTURN 2012

(1 000 euro)

REVENUE		EXPENDITURE											
		Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure			Final budget appropriations						Appropriations carried forward from previous financial year(s)
Source of revenue				entered	committed	paid	carried forward	cancelled	entered	committed	paid	to be carried forward	cancelled
Own revenue	0.0	0.0	Title I Staff	3,471.6	3,471.2	3,422.7	48.5	0.3	208.8	208.8	111.9	0.0	96.9
Community subsidies	8,451.0	8,450.6											
Other subsidies	0.0	0.0	Title II Administration	485.4	480.9	384.2	96.7	4.4	47.3	47.3	31.4	0.0	15.6
Other revenue	0.0	0.0	Title III Operating activities	4,494.0	4,082.8	2,618.8	1,464.0	411.1	1,516.4	1,516.4	923.7	0.0	592.7
TOTAL	8,451.0	8,450.6	TOTAL	8,451.0	8,035.0	6,425.8	1,609.2	415.9	1,772.5	1,772.5	1,067.1	0.0	705.4

NB: any discrepancies in totals are due to the effects of rounding.

2.3 CEPOL BUDGET IMPLEMENTATION 2012 (detailed)

Official Budget Title	Fund Source	Commitment				Payment			
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Euro)	% Payment
A-1	C1	3,471,626.59	3,471,268.54	0.00	99.99 %	3,471,626.59	3,422,741.43	0.00	98.59 %
	C4	330.00	0.00	0.00	0.00 %	330.00	0.00	0.00	0.00
	C8	208,813.26	111,918.12	0.00	53.60 %	208,813.26	111,918.12	0.00	53.60 %
		3,680,769.85	3,583,186.66	0.00	97.35 %	3,680,769.85	3,534,659.55	0.00	96.03 %
A-2	C1	485,373.41	480,919.63	0.00	99.08 %	485,373.41	384,203.01	0.00	79.16 %
	C8	47,274.98	31,424.26	0.00	66.47 %	47,274.98	31,424.26	0.00	66.47 %
			532,648.39	512,343.89	0.00	96.19 %	532,648.39	415,627.27	0.00
B0-3	C1	4,494,000.00	4,082,840.72	0.00	90.85 %	4,494,000.00	2,618,829.78	0.00	58.27 %
	C4	86,298.45	69,186.99	0.00	80.17 %	86,298.45	8,513.80	0.00	9.87 %
	C8	1,516,441.70	923,858.04	0.00	60.92 %	1,516,441.70	923,746.04	0.00	60.92 %
		6,096,740.15	5,075,885.75	0.00	83.26 %	6,096,740.15	3,551,089.62	0.00	57.85 %
Total		10,310,158.39	9,171,416.30	0.00	88.96 %	10,310,158.39	7,501,376.44	0.00	72.46 %

C8 = Carried-over credits from 2011

C4 = Internal assigned revenue - Commitment appropriations reintroduced

IMPLEMENTATION OF THE 2012 BUDGET PER BUDGET LINE

Official Budget Title	Fund Source	Commitment				Payment			
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Euro)	% Payment
A-1	C1	3,471,626.59	3,471,268.54	0.00	99.99 %	3,471,626.59	3,422,741.43	0.00	98.59 %
		3,471,626.59	3,471,268.54	0.00	99.99 %	3,471,626.59	3,422,741.43	0.00	98.59 %
A-2	C1	485,373.41	480,919.63	0.00	99.08 %	485,373.41	384,203.01	0.00	79.16 %
		485,373.41	480,919.63	0.00	99.08 %	485,373.41	384,203.01	0.00	79.16 %
B0-3	C1	4,494,000.00	4,082,840.72	0.00	90.85 %	4,494,000.00	2,618,829.78	0.00	58.27 %
		4,494,000.00	4,082,840.72	0.00	90.85 %	4,494,000.00	2,618,829.78	0.00	58.27 %
Total		8,451,000.00	8,035,028.89	0.00	95.08 %	8,451,000.00	6,425,774.22	0.00	76.04 %

Fund Source: C1

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Committed (1-2)	Balance Payment (2-3)
A-1100	Basic Salary	1,411,285.30	1,411,285.30	100.00%	1,411,285.30	100.00%	0.00	0.00
A-1101	Family Allowances	226,247.87	226,247.87	100.00%	226,247.87	100.00%	0.00	0.00
A-1102	Expatriation & foreign residence allowances	204,710.03	204,710.03	100.00%	204,710.03	100.00%	0.00	0.00
	Sum:	1,842,243.20	1,842,243.20	100.00%	1,842,243.20	100.00%	0.00	0.00
A-1115	Contract staff	403,817.69	403,817.69	100.00%	403,817.69	100.00%	0.00	0.00
A-1118	National experts on secondment	300,074.85	300,074.85	100.00%	300,074.85	100.00%	0.00	0.00
	Sum:	703,892.54	703,892.54	100.00%	703,892.54	100.00%	0.00	0.00
A-1120	Further training & language courses & retraining	6,252.54	5,898.80	94.34%	5,898.80	94.34%	353.74	0.00
	Sum:	6,252.54	5,898.80	94.34%	5,898.80	94.34%	353.74	0.00
A-1130	Insurance against sickness	47,002.45	47,002.45	100.00%	47,002.45	100.00%	0.00	0.00
A-1131	Insurance against accidents and occupational dis	7,007.46	7,007.46	100.00%	7,007.46	100.00%	0.00	0.00
A-1132	Unemployment insurance	17,146.51	17,146.51	100.00%	17,146.51	100.00%	0.00	0.00
	Sum:	71,156.42	71,156.42	100.00%	71,156.42	100.00%	0.00	0.00
A-1141	Annual travel expenses from the place of employ	46,410.99	46,410.99	100.00%	46,410.99	100.00%	0.00	0.00
	Sum:	46,410.99	46,410.99	100.00%	46,410.99	100.00%	0.00	0.00
A-1150	Overtime	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
	Sum:	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
A-1174	Payment for admin assistance from Community	22,127.71	22,127.71	100.00%	22,127.71	100.00%	0.00	0.00
A-1175	Other services and work to be contracted out	76,000.00	76,000.00	100.00%	47,180.61	62.08%	0.00	28,819.39
	Sum:	98,127.71	98,127.71	100.00%	69,308.32	70.63%	0.00	28,819.39

A-1180	Expenditure on recruitment	50,850.00	50,850.00	100.00%	43,281.74	85.12%	0.00	7,568.26
A-1181	Travel expenses (including family members)	7,400.00	7,400.00	100.00%	6,282.85	84.90%	0.00	1,117.15
A-1182	Installation & resettlement and transfer allowance	14,987.00	14,987.40	100.00%	14,987.40	100.00%	0.00	0.00
A-1183	Removal expenses	22,050.00	22,050.27	100.00%	22,050.27	100.00%	0.00	0.00
A-1184	Temporary daily subsistence allowances	16,582.00	16,581.52	100.00%	16,581.52	100.00%	0.00	0.00
	Sum:	111,869.19	111,869.19	100.00%	103,183.78	92.24%	0.00	8,685.41
A-1190	Salary weightings	550,926.38	550,926.38	100.00%	550,926.38	100.00%	0.00	0.00
A-1191	Provisional appropriation	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
	Sum:	550,926.38	550,926.38	100.00%	550,926.38	100.00%	0.00	0.00
A-1300	Mission expenses & travel expenses & incidental	35,047.62	35,047.62	100.00%	27,143.47	77.45%	0.00	7,904.15
	Sum:	35,047.62	35,047.62	100.00%	27,143.47	77.45%	0.00	7,904.15
A-1410	Medical expenses	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
	Sum:	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
A-1610	Social contacts between staff	1,800.00	1,800.00	100.00%	0.00	0.00%	0.00	1,800.00
	Sum:	1,800.00	1,800.00	100.00%	0.00	0.00%	0.00	1,800.00
A-1700	Entertainment and representation expenses	3,900.00	3,895.69	99.89%	2,577.53	66.09%	4.31	1,318.16
	Sum:	3,900.00	3,895.69	99.89%	2,577.53	66.09%	4.31	1,318.16
A-2010	Insurance	2,102.73	2,102.73	100.00%	2,102.73	100.00%	0.00	0.00
	Sum:	2,102.73	2,102.73	100.00%	2,102.73	100.00%	0.00	0.00
A-2020	Water & gas & electricity & heating	16,325.00	16,325.00	100.00%	14,855.46	91.00%	0.00	1,469.54
	Sum:	16,325.00	16,325.00	100.00%	14,855.46	91.00%	0.00	1,469.54
A-2030	Cleaning and maintenance	119,605.00	119,605.00	100.00%	108,828.82	90.99%	0.00	10,776.18
	Sum:	119,605.00	119,605.00	100.00%	108,828.82	90.99%	0.00	10,776.18

A-2040	Fitting-out of premises		0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
	Sum:	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00%	0.00	0.00
A-2090	Other expenditure relating to buildings	1,374.60	1,282.00	1,222.45	93.26%	88.93%	92.60	88.93%	92.60	59.55
	Sum:	1,374.60	1,282.00	1,222.45	93.26%	88.93%	92.60	88.93%	92.60	59.55
A-2100	Acquisition of equipment and software	73,134.29	73,095.97	31,664.97	99.95%	43.30%	38.32	43.30%	38.32	41,431.00
A-2102	Maintenance of equipment and software	57,400.00	57,400.00	57,400.00	100.00%	100.00%	0.00	100.00%	0.00	0.00
A-2103	Communication Technology Services	107,727.15	106,518.76	76,737.65	98.88%	71.23%	1,208.39	71.23%	1,208.39	29,781.11
A-2104	Outside assistance for analysing & programming	11,265.00	11,250.31	11,250.31	99.87%	99.87%	14.69	99.87%	14.69	0.00
A-2105	ABAC - licences and services	35,400.00	35,400.00	35,400.00	100.00%	100.00%	0.00	100.00%	0.00	0.00
	Sum:	284,926.44	283,665.04	212,452.93	99.56%	74.56%	1,261.40	74.56%	1,261.40	71,212.11
A-2200	Purchase and replacement of office machinery	1,000.00	1,000.00	427.06	100.00%	42.71%	0.00	42.71%	0.00	572.94
	Sum:	1,000.00	1,000.00	427.06	100.00%	42.71%	0.00	42.71%	0.00	572.94
A-2210	Purchase and replacement of furniture	5,000.00	5,000.00	0.00	100.00%	0.00%	0.00	0.00%	0.00	5,000.00
	Sum:	5,000.00	5,000.00	0.00	100.00%	0.00%	0.00	0.00%	0.00	5,000.00
A-2220	Purchase and replacement of technical equipment	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00%	0.00	0.00
	Sum:	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00%	0.00	0.00
A-2250	Purchase of books & other works in hard copy &	500.00	484.26	484.26	96.85%	96.85%	15.74	96.85%	15.74	0.00
	Sum:	500.00	484.26	484.26	96.85%	96.85%	15.74	96.85%	15.74	0.00
A-2300	Stationery	26,470.00	25,609.76	22,489.83	96.75%	84.96%	860.24	84.96%	860.24	3,119.93
	Sum:	26,470.00	25,609.76	22,489.83	96.75%	84.96%	860.24	84.96%	860.24	3,119.93
A-2320	Bank charges	1,500.00	978.36	678.36	65.22%	45.22%	521.64	45.22%	521.64	300.00
A-2329	Other financial charges	1,500.00	1,000.00	469.27	66.67%	31.28%	500.00	31.28%	500.00	530.73
	Sum:	3,000.00	1,978.36	1,147.63	65.95%	38.25%	1,021.64	38.25%	1,021.64	830.73

A-2330	Legal expenses		0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
	Sum:	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00%	0.00	0.00
A-2350	Miscellaneous insurance	2,635.64	1,432.48	54.37%	1,199.42	45.53%	1,202.16	45.53%	1,202.16	233.06
	Sum:	2,634.64	1,432.48	54.37%	1,199.42	45.53%	1,202.16	45.53%	1,202.16	233.06
A-2400	Postal and delivery charges	22,435.00	22,435.00	100.00%	18,992.42	84.66%	0.00	84.66%	0.00	3,442.58
	Sum:	22,435.00	22,435.00	100.00%	18,992.42	84.66%	0.00	84.66%	0.00	3,442.58
B3-000	Reimbursement of travel expenses for attendees	86,000.00	84,822.49	98.63%	79,813.13	92.81%	1,177.51	92.81%	1,177.51	5,009.36
	Sum:	86,000.00	84,822.49	98.63%	79,813.13	92.81%	1,177.51	92.81%	1,177.51	5,009.36
B3-060	Reimbursement of travel expenses	14,000.00	14,000.00	100.00%	11,687.88	83.48%	0.00	83.48%	0.00	2,312.12
	Sum:	14,000.00	14,000.00	100.00%	11,687.88	83.48%	0.00	83.48%	0.00	2,312.12
B3-070	Reimbursement of travel expenses	39,000.00	35,650.78	91.41%	35,650.78	91.41%	3,349.22	91.41%	3,349.22	0.00
	Sum:	39,000.00	35,650.78	91.41%	35,650.78	91.41%	3,349.22	91.41%	3,349.22	0.00
B3-100	External experts & teachers - reimbursement	2,080,318.49	1,891,925.53	90.94%	1,299,312.90	62.46%	188,392.96	62.46%	188,392.96	592,612.63
	Sum:	2,080,318.49	1,891,925.53	90.94%	1,299,312.90	62.46%	188,392.96	62.46%	188,392.96	592,612.63
B3-110	Reimbursement of accommodation - participants	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
B3-111	Reimbursement of travel expenses - participants	298,500.00	298,500.00	100.00%	288,937.29	96.80%	0.00	96.80%	0.00	9,562.71
	Sum:	298,500.00	298,500.00	100.00%	288,937.29	96.80%	0.00	96.80%	0.00	9,562.71
B3-120	Preparation	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00
	Sum:	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00
B3-130	Development of e-Learning modules	205,016.65	205,016.65	100.00%	28,017.23	13.67%	0.00	13.67%	0.00	176,999.42
	Sum:	205,016.65	205,016.65	100.00%	28,017.23	13.67%	0.00	13.67%	0.00	176,999.42
B3-191	Local transport	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00
	Sum:	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00

B3-200	Development of common curricula		252,000.00	174,341.90	69.18%	111,263.50	44.15%	77,658.10	63,078.40
		Sum:	252,000.00	174,341.90	69.18%	111,263.50	44.15%	77,658.10	63,078.40
B3-210	Research and science events		127,983.35	38,253.30	29.89%	38,253.30	29.89%	89,730.05	0.00
		Sum:	127,983.35	38,253.30	29.89%	38,253.30	29.89%	89,730.05	0.00
B3-220	Equipment & operating expenses and serv		148,400.00	147,700.00	99.53%	36,671.58	24.71%	700.00	111,028.42
		Sum:	148,400.00	147,700.00	99.53%	36,671.58	24.71%	700.00	111,028.42
B3-230	Working Group on Learning and sub-group(s)		19,000.00	6,537.32	34.41%	6,537.32	34.41%	12,462.68	0.00
		Sum:	19,000.00	6,537.32	34.41%	6,537.32	34.41%	12,462.68	0.00
B3-240	Exchanges		860,781.51	858,770.28	99.77%	437,643.17	50.84%	2,011.23	421,127.11
		Sum:	860,781.51	858,770.28	99.77%	437,643.17	50.84%	2,011.23	421,127.11
B3-250	Co-operation with non-member states		40,000.00	17,569.85	43.92%	14,169.85	35.42%	22,430.15	3,400.00
		Sum:	40,000.00	17,569.85	43.92%	14,169.85	35.42%	22,430.15	3,400.00
B3-390	Other expenditure related to Evaluation		40,000.00	38,023.60	95.06%	423.60	1.06%	1,976.40	37,600.00
		Sum:	40,000.00	38,023.60	95.06%	423.60	1.06%	1,976.40	37,600.00
B3-510	Network related missions		180,000.00	179,790.71	99.88%	154,916.38	86.06%	209.29	24,874.33
		Sum:	180,000.00	179,790.71	99.88%	154,916.38	86.06%	209.29	24,874.33
B3-710	Publications		83,000.00	73,565.31	88.63%	57,586.87	69.38%	9,434.69	15,978.44
		Sum:	83,000.00	73,565.31	88.63%	57,586.87	69.38%	9,434.69	15,978.44
B3-720	Translation Services		20,000.00	18,373.00	91.87%	17,945.00	89.73%	1,627.00	428.00
		Sum:	20,000.00	18,373.00	91.87%	17,945.00	89.73%	1,627.00	428.00
		Sum:	8,451,000.00	8,035,028.89	95.08%	6,425,774.22	76.04%	415,971.11	1,609,254.67

Fund Source: C8 = Payment appropriations from 2011 carried forward to 2012

Official Budget Title	Fund Source	Commitment				Payment			
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Euro)	% Payment
A-1	C8	208,813.26	111,918.12	0.00	53.60 %	208,813.26	111,918.12	0.00	53.60 %
		208,813.26	111,918.12	0.00	53.60 %	208,813.26	111,918.12	0.00	53.60 %
A-2	C8	47,274.98	31,424.26	0.00	66.47 %	47,274.98	31,424.26	0.00	66.47 %
		47,274.98	31,424.26	0.00	66.47 %	47,274.98	31,424.26	0.00	66.47 %
B0-3	C8	1,516,441.70	923,858.04	0.00	60.92 %	1,516,441.70	923,746.04	0.00	60.92 %
		1,516,441.70	923,858.04	0.00	60.92 %	1,516,441.70	923,746.04	0.00	60.92 %
Total		1,772,529.94	1,067,200.42	0.00	60.21 %	1,772,529.94	1,067,088.42	0.00	60.20 %

Fund Source: C8

B. L.	Official Budget Item Desc (fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1120	Further training & language courses & retraining	8,123.32	0.00	0.00%	0.00	0.00%	8,123.32	0.00
	Sum:	8,123.32	0.00	0.00%	0.00	0.00%	8,123.32	0.00
A-1174	Payment for admin assistance from Community insttit	10,000.00	0.00	0.00%	0.00	0.00%	10,000.00	0.00
A-1175	Other services and work to be contracted out	149,438.41	105,416.14	70.54%	105,416.14	70.54%	44,022.27	0.00
	Sum:	159,438.41	105,416.14	66.12%	105,416.14	66.12%	54,022.27	0.00
A-1180	Expenditure on recruitment	18,815.47	0.00	0.00%	0.00	0.00%	18,815.47	0.00
A-1181	Travel expenses (including family members)	3,157.01	0.00	0.00%	0.00	0.00%	3,157.01	0.00
A-1183	Removal expenses	1,446.61	0.00	0.00%	0.00	0.00%	1,446.61	0.00
	Sum:	23,419.09	0.00	0.00%	0.00	0.00%	23,419.09	0.00
A-1300	Mission expenses & travel expenses & incidental ex	14,408.27	4,121.62	28.61%	4,121.62	28.61%	10,286.65	0.00
	Sum:	14,408.27	4,121.62	28.61%	4,121.62	28.61%	10,286.65	0.00
A-1610	Social contacts between staff	2,100.00	1,979.91	94.28%	1,979.91	94.28%	120.09	0.00
	Sum:	2,100.00	1,979.91	94.28%	1,979.91	94.28%	120.09	0.00
A-1700	Entertainment and representation expenses	1,324.17	400.45	30.24%	400.45	30.24%	923.72	0.00
	Sum:	1,324.17	400.45	30.24%	400.45	30.24%	923.72	0.00
A-2020	Water & gas & electricity & heating	1,444.84	1,281.88	88.72%	1,281.88	88.72%	162.96	0.00
	Sum:	1,444.84	1,281.88	88.72%	1,281.88	88.72%	162.96	0.00
A-2030	Cleaning and maintenance	8,411.92	8,411.91	100.00%	8,411.91	100.00%	0.01	0.00
	Sum:	8,411.92	8,411.91	100.00%	8,411.91	100.00%	0.01	0.00
A-2040	Fitting-out of premises	4,300.00	4,212.16	97.96%	4,212.16	97.96%	87.84	0.00

	Sum:	4,300.00	4,212.16	97.96%	4,212.16	97.96%	87.84	0.00
A-2100	Acquisition of equipment and software	13,282.72	13,282.72	100.00%	13,282.72	100.00%	0.00	0.00
A-2102	Maintenance of equipment and software	12,618.78	0	0.00%	0.00	0.00%	12,617.78	0.00
A-2103	Communication Technology Services	2,905.58	2,370.00	81.57%	2,370.00	81.57%	535.58	0.00
	Sum:	29,806.08	15,652.72	54.34%	15,652.72	54.34%	13,153.36	0.00
A-2200	Purchase and replacement of office machinery	195.00	187.64	96.23%	187.64	96.23%	7.36	0.00
	Sum:	195.00	187.64	96.23%	187.64	96.23%	7.36	0.00
A-2300	Stationery	735.31	606.53	82.49%	606.53	82.49%	128.78	0.00
	Sum:	735.31	606.53	82.49%	606.53	82.49%	128.78	0.00
A-2320	Bank charges	462.39	232.49	50.28%	232.49	50.28%	229.90	0.00
	Sum:	462.39	232.49	50.28%	232.49	50.28%	229.90	0.00
A-2330	Legal expenses	100.00	65.08	65.08%	65.08	65.08%	34.92	0.00
	Sum:	100.00	65.08	65.08%	65.08	65.08%	34.92	0.00
A-2350	Miscellaneous insurance	1,506.93	140.75	9.34%	140.75	9.34%	1,366.18	0.00
	Sum:	1,506.93	140.75	9.34%	140.75	9.34%	1,366.18	0.00
A-2400	Postal and delivery charges	1,312.51	633.10	48.24%	633.10	48.24%	679.41	0.00
	Sum:	1,312.51	633.10	48.24%	633.10	48.24%	679.41	0.00
B3-000	Reimbursement of travel expenses for attendees of	3,200.40	1,713.49	53.54%	1,713.49	53.54%	1,486.91	0.00
	Sum:	3,200.40	1,713.49	53.54%	1,713.49	53.54%	1,486.91	0.00
B3-010	Reimbursement of travel expenses for attendees of	1,147.71	599.21	52.21%	599.21	52.21%	548.50	0.00
	Sum:	1,147.71	599.21	52.21%	599.21	52.21%	548.50	0.00
B3-020	Reimbursement of travel expenses for attendees of	6,264.92	984.02	15.71%	984.02	15.71%	5,280.90	0.00
	Sum:	6,264.92	984.02	15.71%	984.02	15.71%	5,280.90	0.00

B3-030	Reimbursement of travel expenses for attendees of	2,992.91	1,891.50	63.20%	1,891.50	63.20%	1,101.41	0.00
	Sum:	2,992.91	1,891.50	63.20%	1,891.50	63.20%	1,101.41	0.00
B3-040	Reimbursement of travel expenses for attendees of	8,029.00	5,915.95	73.68%	5,915.95	73.68%	2,113.05	0.00
	Sum:	8,029.00	5,915.95	73.68%	5,915.95	73.68%	2,113.05	0.00
B3-060	Reimbursement of travel expenses	2,650.53	1,674.41	63.17%	1,674.41	63.17%	976.12	0.00
	Sum:	2,650.53	1,674.41	63.17%	1,674.41	63.17%	976.12	0.00
B3-100	External experts & teachers - reimbursement of tra	143,570.56	79,351.67	55.27%	79,351.67	55.27%	64,218.89	0.00
B3-101	External experts and teachers - salary compensatio	38,946.17	21,379.70	54.90%	21,379.70	54.90%	17,566.47	0.00
	Sum:	182,516.73	100,731.37	55.19%	100,731.37	55.19%	81,785.36	0.00
B3-110	Reimbursement of accommodation - participants	602,712.92	376,199.94	62.42%	376,199.94	62.42%	226,512.98	0.00
B3-111	Reimbursement of travel expenses - participants	22,479.29	60.82	0.27%	60.82	0.27%	22,418.47	0.00
	Sum:	625,192.21	376,260.76	60.18%	376,260.76	60.18%	248,931.45	0.00
B3-120	Preparation	118,794.08	60,730.43	51.12%	60,730.43	51.12%	58,063.65	0.00
	Sum:	118,794.08	60,730.43	51.12%	60,730.43	51.12%	58,063.65	0.00
B3-130	Development of e-Learning modules	82,642.47	72,654.18	87.91%	72,654.18	87.91%	9,988.29	0.00
	Sum:	82,642.47	72,654.18	87.91%	72,654.18	87.91%	9,988.29	0.00
B3-190	Organisational and administrative costs	102,246.44	31,328.59	30.64%	31,328.59	30.64%	70,917.85	0.00
	Sum:	102,246.44	31,328.59	30.64%	31,328.59	30.64%	70,917.85	0.00
B3-200	Development of common curricula	2,434.38	2,070.30	85.04%	2,070.30	85.04%	364.08	0.00
B3-202	Common Curricula Coordination Working Group	1,828.74	1,280.06	70.00%	1,280.06	70.00%	548.68	0.00
B3-204	Translation of common curricula	131,000.00	124,558.00	95.08%	124,558.00	95.08%	6,442.00	0.00
B3-207	National Common Curricula Coordinators	12,681.67	7,917.99	62.44%	7,917.99	62.44%	4,763.68	0.00
	Sum:	147,944.79	135,826.35	91.81%	135,826.35	91.81%	12,118.44	0.00

B3-212	Research and Science Working Group and Sub-group(s)	1,839.99	1,680.00	91.30%	1,680.00	91.30%	159.99	0.00
B3-216	Research and science publications	952.67	136.53	14.33%	136.53	14.33%	816.14	0.00
	Sum:	2,792.66	1,816.53	65.05%	1,816.53	65.05%	976.13	0.00
B3-220	Equipment & operating expenses and services related	23,980.00	23,980.00	100.00%	23,980.00	99.53%	0.00	112.00
B3-226	National E-net Managers	4,723.44	2,439.27	51.64%	2,439.27	51.64%	2,284.17	0.00
	Sum:	28,703.44	26,419.27	92.04%	26,419.27	91.65%	2,284.17	112.00
B3-230	Working Group on Learning and sub-group(s)	7,308.83	3,579.78	48.98%	3,579.78	48.98%	3,729.05	0.00
	Sum:	7,308.83	3,579.78	48.98%	3,579.78	48.98%	3,729.05	0.00
B3-240	Exchanges	56,697.10	20,503.16	36.16%	20,503.16	36.16%	36,193.94	0.00
	Sum:	56,697.10	20,503.16	36.16%	20,503.16	36.16%	36,193.94	0.00
B3-250	Co-operation with non-member states	4,564.47	1,952.33	42.77%	1,952.33	42.77%	2,612.14	0.00
B3-259	Other expenditure related to external relations	25,468.09	9,042.04	35.50%	9,042.04	35.50%	16,426.05	0.00
	Sum:	30,032.56	10,994.37	36.61%	10,994.37	36.61%	19,038.19	0.00
B3-390	Other expenditure related to Evaluation	6.33	0.00	0.00%	0.00	0.00%	6.33	0.00
	Sum:	6.33	0.00	0.00%	0.00	0.00%	6.33	0.00
B3-510	Network related missions	27,079.07	15,594.62	57.59%	15,594.62	57.59%	11,484.45	0.00
	Sum:	27,079.07	15,594.62	57.59%	15,594.62	57.59%	11,484.45	0.00
B3-710	Publications	79,622.02	54,640.05	68.62%	54,640.05	68.62%	24,981.97	0.00
	Sum:	79,622.02	54,640.05	68.62%	54,640.05	68.62%	24,981.97	0.00
B3-720	Translation Services	577.50	0.00	0.00%	0.00	0.00%	577.50	0.00
	Sum:	577.50	0.00	0.00%	0.00	0.00%	577.50	0.00
	Sum:	1,772,529.94	1,067,200.42	60.21%	1,067,088.42	60.20%	705,329.52	112.00

C4 = Internal assigned revenue - Commitment appropriations reintroduced

Official Budget Title	Fund Source	Commitment				Payment			
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Euro)	% Payment
A-1	C4	330.00	0.00	0.00	0.00 %	330.00	0.00	0.00	0.00
		330.00	0.00	0.00	0.00 %	330.00			
B0-3	C4	86,298.45	69,186.99	0.00	80.17 %	86,298.45	8,513.80	0.00	9.87 %
		86,298.45	69,186.99	0.00	80.17 %	86,298.45	8,513.80	0.00	9.87 %
Total		86,628.45	69,186.99	0.00	79.87 %	86,628.45	8,513.80	0.00	9.83 %

Fund Source: C4

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1120	Further training & language courses & retraining	330.00	0.00	0.00%	0.00	0.00%	330.00	0.00
	Sum:	330.00	0.00	0.00%	0.00	0.00%	330.00	0.00
B3-000	Reimbursement of travel expenses for attendees	1,211.83	0.00	0.00%	0.00	0.00%	1,211.83	0.00
	Sum:	1,211.83	0.00	0.00%	0.00	0.00%	1,211.83	0.00
B3-100	External experts & teachers - reimbursement	81,534.31	68,719.00	84.28%	8,045.81	9.87%	12,815.31	60,673.19
B3-101	External experts and teachers - salary compensa	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
	Sum:	81,534.31	68,719.00	84.28%	8,045.81	9.87%	12,815.31	60,673.19
B3-110	Reimbursement of accommodation - participants	936.72	0.00	0.00%	0.00	0.00%	936.72	0.00
	Sum:	936.72	0.00	0.00%	0.00	0.00%	936.72	0.00
B3-120	Preparation	463.74	0.00	0.00%	0.00	0.00%	463.74	0.00
	Sum:	463.74	0.00	0.00%	0.00	0.00%	463.74	0.00
B3-190	Organisational and administrative costs	758.61	0.00	0.00%	0.00	0.00%	758.61	0.00
	Sum:	758.61	0.00	0.00%	0.00	0.00%	758.61	0.00
B3-210	Research and science events	330.58	0.00	0.00%	0.00	0.00%	330.58	0.00
	Sum:	330.58	0.00	0.00%	0.00	0.00%	330.58	0.00
B3-240	Exchanges	92.29	0.00	0.00%	0.00	0.00%	92.29	0.00
	Sum:	92.29	0.00	0.00%	0.00	0.00%	92.29	0.00
B3-510	Network related missions	970.37	467.99	48.23%	467.99	48.23%	502.38	0.00
	Sum:	970.37	467.99	48.23%	467.99	48.23%	502.38	0.00
	Sum:	86,628.45	69,186.99	132.51%	8,513.80	58.10%	17,441.46	60,673.19

3. ESTABLISHMENT PLAN 2012

Statutory positions

	Staff employed 31.12.2012	Authorised 2012
Permanent AD	0	0
Permanent AST	0	0
Total Permanent	0	0
Temporary AD	15	16
Temporary AST	11	12
Total Temporary	26	28

*2 statutory posts are vacant as a result of internal candidates being successful in their applications for other posts

Non-statutory positions

	Staff employed 31.12.2012
FG IV	0
FG III	2
FG II	5
FG I	1
Total Contract Agents	8
Total SNE (END)	6

Recruitments made in the course of the year 2012:

a) Temporary Agents

2x AD9 – Head of Finance, Head of Projects
1x AD7 – Budget & Finance Officer
2x AD5 – Accounting Officer, Programme Officer
1x AST 5 – HR Officer
2x AST3 – Programme Support Officer, Budget & Finance Assistant

b) Contract Agents

1x FGIII - Finance Assistant (Verification)
2x FGII - Finance Assistant (Initiation), HR Support Assistant
1x FG1 - Receptionist

c) Seconded National Experts

1x Cyber Crime
1x Exchange Programme