

**Report on budgetary and financial management
of the
European Union Agency for Law Enforcement Training
(CEPOL)
financial year
2019**

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Introduction

CEPOL was initially founded by Council Decision 200/820/JHA of 22 December 2000 as a body financed directly by the Member States of the European Union and functioned as a network, by bringing together the national training institutes in the Member States, whose tasks include the training of senior police officers. CEPOL was later established as an agency of the European Union by Council Regulation No. 2005/681/JHA of 20 September, 2005 (OJ L 256/63 of 1 October, 2005). The decision was amended by Regulation (EU) No 543 of 15 May 2014 changing the seat of CEPOL from Bramshill, UK to Budapest, Hungary.

In 2015 Council Decision 2005/681/JHA was replaced by Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 on the European Union Agency for Law Enforcement Training (CEPOL).

CEPOL contributes to a safer Europe by facilitating cooperation and knowledge sharing among law enforcement officials of the EU Member States and to some extent, from third countries, on issues stemming from EU priorities in the field of security; in particular, from the EU Policy Cycle on serious and organised crime.

CEPOL constantly strives to offer innovative and advanced training activities by integrating relevant developments in knowledge, research & technology, and by creating synergies through strengthened cooperation. CEPOL's current portfolio encompasses residential activities, online learning (i.e. webinars, online modules, online courses, etc.), exchange programmes, common curricula, research and science.

Key events having an impact on management of financial resources in 2019

During 2018, CEPOL requested additional EUR 1 200 000 for vital IT investments, such as new digital learning platform, virtual simulation platform, the creation of the CEPOL Cybercrime Academy. The European Commission evaluated the request positively and CEPOL received the requested additional budget, but only at the end of the year, to be precise on the 6th of December. Due to this timing, the implementation of this EUR 1 200 000 budget could only take place in 2019.

The Contribution Agreement IFS/2019/410-531 was signed between CEPOL and DG DEVCO (International Cooperation and Development) on 17 December 2019. The purpose of this agreement is to provide financial contribution to the implementation of the Action "CT INFLOW-Enhancing Information Exchange and Criminal Justice Response to Terrorism in the Middle East and North Africa". The CEPOL CT INFLOW has a maximum budget of EUR 7 500 000 and a duration of 48 months and is financed under the Instrument contributing to Stability and

Peace (IcSP). The first instalment of the pre-financing amounting to EUR 3 750 000 was received in December 2019.

The CEPOL-FRONTEX pilot project allowing participants exercising border and coast guard duties in CEPOL Exchange Programme was launched at the first time in 2018. This project has been continued also in 2019. The planned total value of action for 2019 was EUR 100 000 for a maximum of 85 participants exercising border and coast guard duties to benefit from this cooperation. The final consumption was EUR 83 177.

Budget 2019 execution - overview

CEPOL's total voted budget for 2019 amounted to EUR 9 308 000.

By the end of December 2019, 99.9% of the regular (C1) budget has been committed, out of which 89,4% has been paid:

For Title 1; 99,9% of the C1 credits available has been committed and 97,8% has been paid;

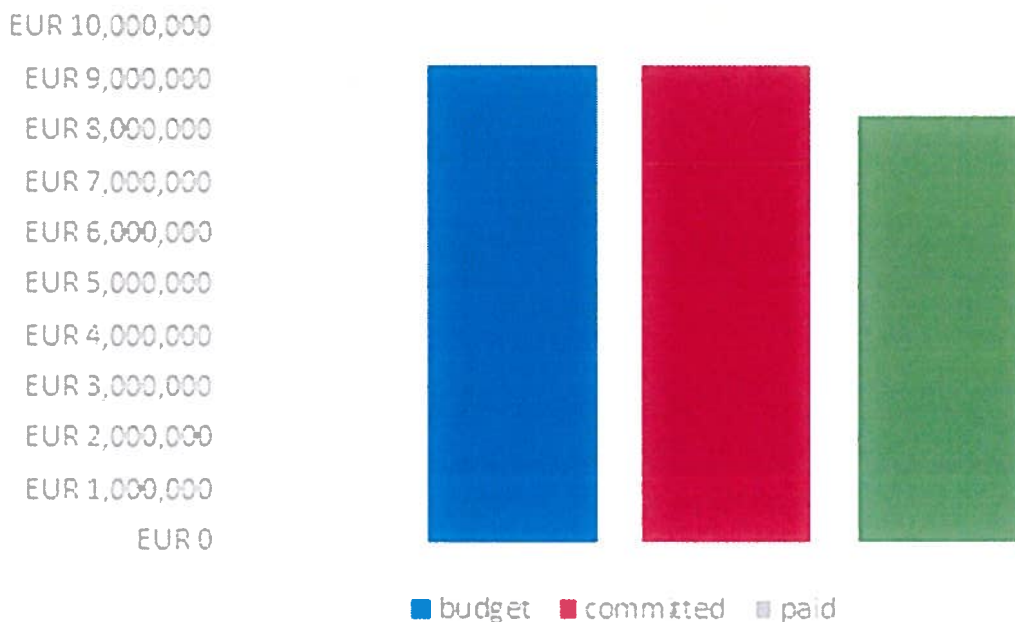
For Title 2; 100% of the C1 credits has been committed and 72,5% has been paid;

For Title 3; 99,9% of the available C1 funds have been committed and 83,0% has been paid.

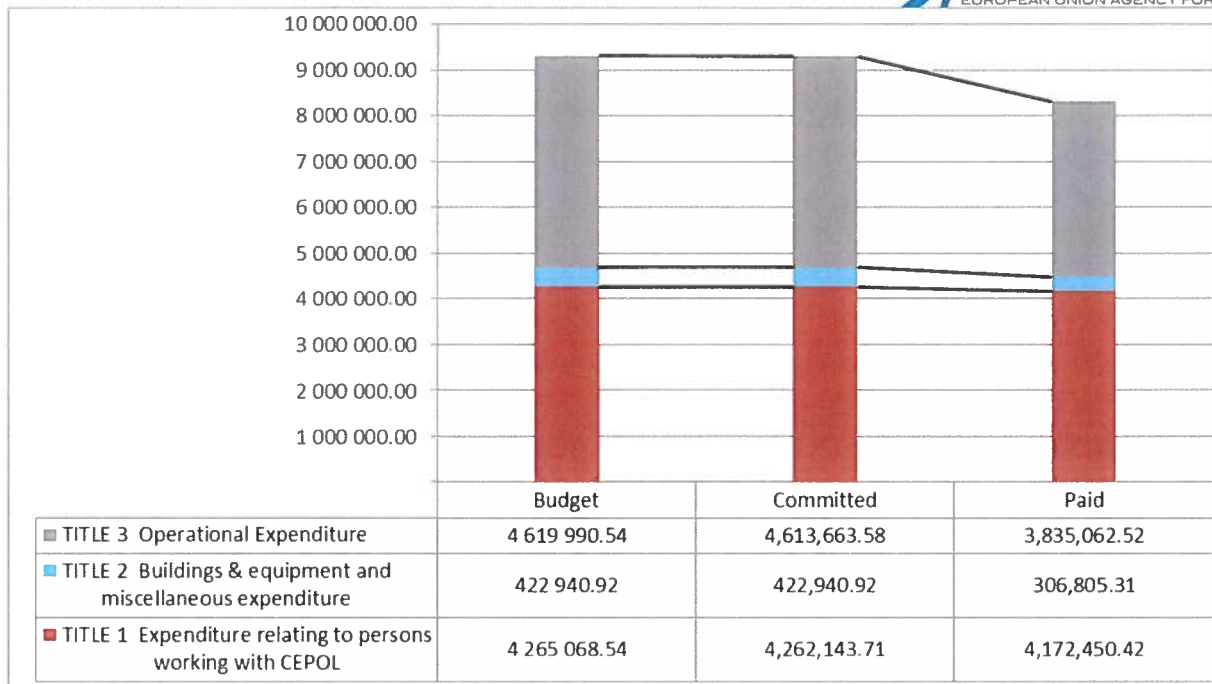
A total of EUR 984 430 has been carried over to 2020, amounting to 10,6% of the overall 2019 budget. These credits cover mainly grants/contracts signed during the 4th quarter of 2019.

Budget 2019 – Implementation to 31.12.19 (overview)

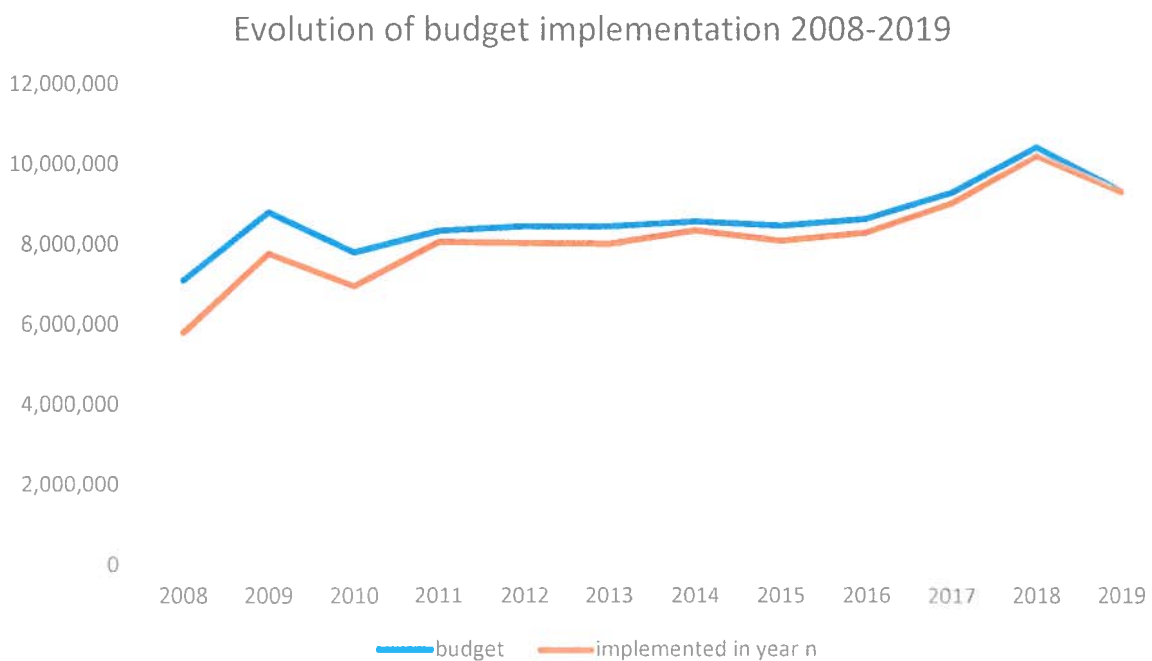
2019 budget implementation



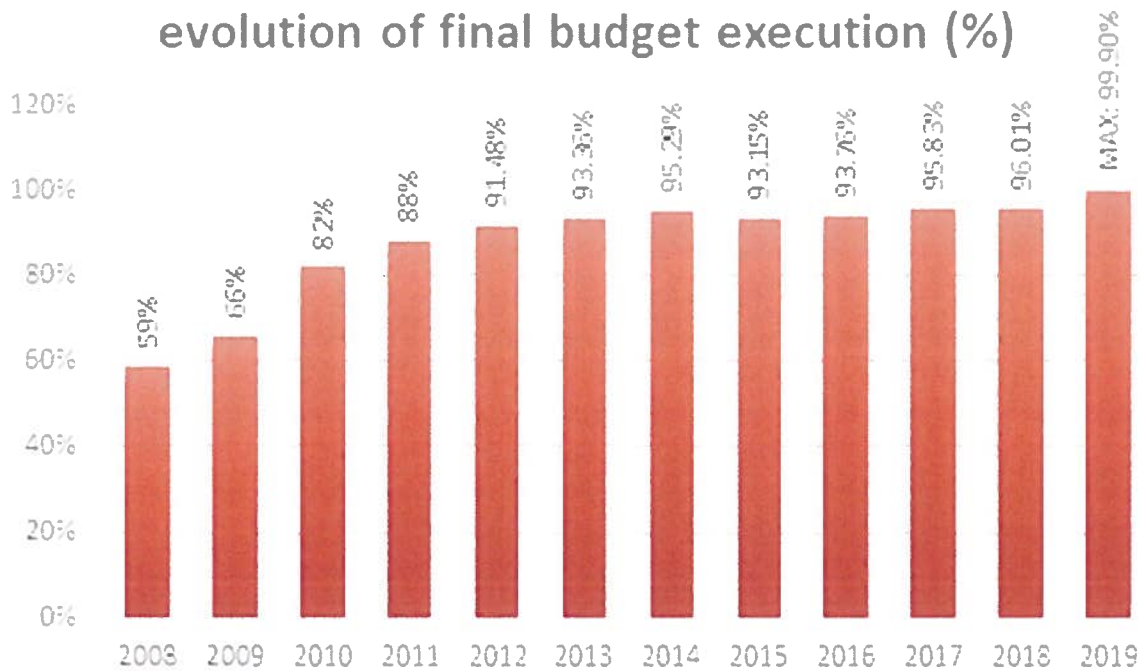
Budget 2019 – Implementation to 31.12.19 (per Titles)



Budget implementation 2008 – 2019 (amounts in EUR)*



evolution of final budget execution (%)



*the 2019 final budget execution will be known only at the end of 2020.

Budget Implementation 2019 per Titles

Title 1: Expenditure relating to persons working with CEPOL - C1: Regular budget 2019

Budget Implementation/Execution	Voted Budget	Actual Budget	Committed	Budget Implementation %	Paid	Budget execution %	Potential Carry forward for payments in 2020	
Regular budget 2019 (C1)	A	C (A+B)	D	D/C	E	E/C	D E	
1	TITLE 1 Expenditure relating to persons working with CEPOL							
11	Staff in active employment	3 491 400,00	3 556 149,48	3 556 149,48	100%	3 556 149,48	100%	
12	Allowances and expenses on entering and leaving the service and on transfer (excl) EN/Ds & other experts)	18 000,00	38 120,37	38 064,35	100%	19 284,40	51%	18 779,95
13	Missions and duty travel	35 000,00	29 000,00	26 131,19	90%	23 731,19	82%	2 400,00
14	Socio-Medical Infrastructure	476 200,00	432 393,17	432 393,17	100%	429 363,34	99%	3 029,83
15	Further training & language courses & retaining for staff	40 000,00	20 619,76	20 619,76	100%	11 657,26	57%	8 962,50
16	External services	165 600,00	179 449,43	179 449,43	100%	122 928,42	69%	56 521,01
17	Receptions and events	3 000,00	2 474,46	2 474,46	100%	2 474,46	100%	
18	Social welfare	4 000,00	6 861,87	6 861,87	100%	6 861,87	100%	
1	TITLE 1 Expenditure relating to persons working with CEPOL	4 233 200,00	4 265 068,54	4 262 143,71	99,93%	4 172 450,42	97,83%	89 693,29

By the end of December 99,9% of the final budget for Title 1 has been committed and 97,8% paid. The correction coefficient applied in Hungary for salaries has increased in November with retroactive effect as from July.

C8: Amounts carried over from 2018 for payment in 2019

	BUDGET 2018	Final Budget 2018	Committed 2018	Paid in 2019	Total Paid (in 2018 & 2019)	Budget Execution %	Decommitted in 2019	Cancellation rate
		A	B	E	F=D+E	F/A	G	H/A
1 TITLE1 Expenditure relating to persons working with CEPOL								
11	Staff in active employment	3 036 524,31	3 028 944,65	0,00	3 028 944,65	1,00	0,00	0,2%
12	Allowances and expenses on entering and leaving the service and on transfer (excl ENDS & other experts)	59 763,47	59 763,47	4 846,97	59 763,47	100,0%	0,00	0,0%
13	Missions and duty travel	32 500,00	32 500,00	1 780,60	31 412,06	96,7%	1 087,94	3,3%
14	Socio-medical infrastructure	451 500,00	423 118,87	7 789,11	422 997,98	142,1%	120,89	6,3%
15	Further training & language courses & retraining for staff	19 753,21	19 728,21	3 641,52	19 728,21	99,9%	0,00	0,1%
16	External services	314 159,01	311 271,17	37 223,26	305 943,52	97,4%	5 327,65	2,6%
17	Receptions and events	1 800,00	1 800,00	209,57	1 613,75	89,7%	186,25	10,3%
18	Social welfare	7 000,00	4 871,10	0,00	4 871,10	69,6%	0,00	30,4%
1	TITLE1 Expenditure relating to persons working with CEPOL	3 923 000,00	3 881 997,47	55 491,03	3 875 274,74	98,8%	6 722,73	1,2%

The cancellation rate of carried over payment credits (C8) in Title 1 was 1,2%. These minor amounts relate mainly to the forecasted expenditure, where the real cost were slightly lower than the planned cost.

C4: Internally assigned revenue

Internally assigned revenue is generated where CEPOL recovers overpaid amounts. By the end of December 2019, EUR 293,58 has been made available for re-use; These credits representing the C4 internal assigned revenues of CEPOL were not used during the implementation year 2019 and were therefore carried over to 2020 as C5 credits.

Title 2: Buildings & equipment and miscellaneous expenditure - C1: Regular budget 2019

Budget Implementation/Execution Regular budget 2019 (C1)	Voted Budget	Actual Budget	Committed	Budget implementation %	Paid	Budget execution %	Potential Carry forward for payments in 2020
	A	C (A+B)	D	D/C	E	E/C	D-E
2 TITLE 2 Buildings & equipment and miscellaneous expenditure							
20	Investments in immovable property & rental of buildings	47 000,00	18 028,38	18 028,38	100%	16 827,92	1 200,46
21	Information and communication technology expenditure	309 800,00	345 944,44	345 944,44	100%	240 832,90	105 111,54
22	Movable property and associated costs	10 700,00	10 452,54	10 452,54	100%	5 102,25	5 350,29
23	Current administrative expenditure	30 500,00	40 866,50	40 866,50	100%	37 148,91	3 717,59
24	Postal charges	5 000,00	7 649,06	7 649,06	100%	6 893,33	755,73
2	TITLE 2 Buildings & equipment and miscellaneous expenditure	403 000,00	422 940,92	422 940,92	100,0000%	306 805,31	116 135,61

By the end of December 100% of the available budget has been committed and 72,5% of payment credits have been used.

C8: Amounts carried over from 2018 for payment in 2019

BUDGET 2018		Final Budget 2018	Committed 2018	Paid in 2019	Total Paid (in 2018 & 2019)	Budget Execution %	Decommitted in 2019	Cancellation rate
		A	B	E	F=D+E	F/A	G	H/A
2	TITLE2 Buildings, equipment and miscellaneous expenditure							
20	Investments in immovable property & rental of buildings	22 096,21	21 821,05	0,00	21 407,83	96,9%	413,22	3,1%
21	Information and communication technology expenditure	528 115,40	512 424,26	343 080,32	506 329,58	95,9%	6 094,68	4,1%
22	Movable property and associated costs	5 117,44	5 117,44	387,14	4 962,81	97,0%	154,63	3,0%
23	Current administrative expenditure	37 075,84	28 607,06	8 000,26	28 510,92	76,9%	96,14	23,1%
24	Postal charges	4 000,00	4 000,00	341,87	3 448,84	86,2%	551,16	13,8%
2	TITLE2 Buildings, equipment and miscellaneous expenditure	596 404,89	571 969,81	351 809,59	564 659,98	94,7%	7 309,83	5,3%

The main reason for cancellations was the uncertainty on VAT. Refundable VAT has been committed in certain cases.

C4: Internally assigned revenue not applicable in 2019 for Title 2.

Title 3 – Operational expenditure - C1: Regular budget 2019

Budget Implementation/Execution Regular budget 2019 (C1)	Voted Budget	Actual Budget	Committed	Budget implementation %	Paid	Budget execution %	Potential Carry forward for payments in 2020	
	A	C (A+B)	D	D/C	E	E/C	D-E	
3	TITLE 3 Operational Expenditure							
30	Bodies and organs	180 000,00	120 704,78	120 704,78	100%	102 704,78	85%	18 000,00
31	Courses, Flight Schemes, E-Net	3 590 200,00	3 294 680,20	3 294 212,47	100%	2 923 738,85	89%	370 473,62
32	Other programme activities	519 000,00	682 941,98	682 785,43	100%	455 779,06	67%	227 006,37
33	Evaluation			0,00	N.A.	0,00	N.A.	
35	Missions	150 000,00	225 000,00	219 297,32	97%	207 628,55	92%	11 668,77
37	Other operational activities	232 600,00	296 663,58	296 663,58	100%	145 211,28	49%	151 452,30
3	TITLE 3 Operational Expenditure	4 671 800,00	4 619 990,54	4 613 663,58	99,86%	3 835 062,52	83,01%	778 601,06

By the end of December 99,9% of the available budget has been committed. Payments represents 83,0% of the available payment credits.

C8: Amounts carried over from 2018 for payment in 2019

BUDGET 2018		Final Budget 2018	Committed 2018	Paid in 2019	Total Paid (in 2018 & 2019)	Budget Execution %	Decommitted in 2019	Cancellation rate
		A	B	E	F=D+E	F/A	G	H/A
3	TITLE3 Operational expenditure							
30	Bodies and organs	128 473,62	128 362,57	17 386,25	128 308,29	99,9%	54,28	0,1%
31	Courses, Flight Schemes, E-Net	4 127 169,29	4 036 628,79	979 133,29	3 943 350,17	95,5%	93 278,62	4,5%
32	Other programme activities	1 098 452,09	1 097 195,53	402 216,02	1 009 304,79	91,9%	87 890,74	8,1%
33	Evaluation	0,00	0,00	0,00	0,00	0,0%	0,00	0,0%
35	Missions	238 000,00	238 000,00	25 021,48	235 539,43	99,0%	2 460,57	1,0%
37	Other operational activities	305 220,11	251 466,98	200 093,77	244 917,04	80,2%	6 549,94	19,8%
3	TITLE3 Operational expenditure	5 897 315,11	5 751 653,87	1 623 850,81	5 561 419,72	94,3%	190 234,15	5,7%

Cancellation of funds for operational activities were mainly justified by the business model (use of grants, CKCs where information on real expenditure can hardly be controlled by CEPOL in

time), the underperformance of service providers and delayed invoicing of the Publication Office. These factors are outside of CEPOL's control.

C4: Internally assigned revenue

Internal assigned revenues under Title 3 amounted to EUR 38 856,56 in 2019. In line with the general priority rules for the use of fund sources, the C4 credits were entirely transferred to 2020.

Title 3: R0 - Assigned revenue for Joint CEPOL-Frontex Exchange Programme 2019

The European Border and Coast Guard Agency (Frontex) and CEPOL have signed the second agreement, by which Frontex supports a Pilot Joint Exchange Programme under the auspices of CEPOL for participants exercising border and coast guard duties from European Union Member States, candidate countries, as well as ENP partner countries on a pilot basis. The planned total value of action for 2019 was EUR 100 000 for a minimum of 80 participants exercising border and coast guard duties to benefit from this cooperation. The final consumption was EUR 83 177.

Title 5: R0 - External Assigned Revenue for EU MENA CTT2 project

The Delegation Agreement on the EU/MENA Counter Terrorism Training Partnership 2 (CEPOL CTT2) project with the European Commission Service for Foreign Policy Instruments (FPI) was signed on 21 December 2017. The CEPOL CTT2 has a budget of EUR 6 444 698 and a duration of 36 months and is financed under the Instrument contributing to Stability and Peace (IcSP). The first instalment of the pre-financing was received in 2017 (EUR 1 946 037). The second instalment amounted to EUR 2 381 389 was received in May 2019. 70.6% of the received budget was paid up to the end of 2019.

The total budget received therefore amounted to 4 327 426 EUR of which 3 563 121 EUR was committed until the end of 2019. The carry forward (not yet consumed commitments) and Carry over (not yet committed appropriations) amounted to 1 271 751 EUR.

Overall Budget Implementation/Execution of the EU- MENA CTT2 project	Total Budget of the project (full lifecycle)	Budget appropriations received in 2018 (first instalment)	Budget appropriations received in 2019 (second instalment)	Total Budget Received	Still to be committed	Total PAID	Open commitments	Budget execution % (vs Total Budget Received)	Budget execution % (vs Total Contractual Budget)
Budget line B05100	A	B	F	H(B+F)	J(G-I)	L		L/H	L/A
	6,444,698	1,946,037	2 381 389	4 327 426	764 305	3 055 675	507 446	70.6%	47.4%
heading									
CTT2-2018-1.1.1 - SALARIES PROJECT MGR & SENIOR OFFICERS	655,812	218,604	218 604	437 208	- 47 950	431 293	53 865	99%	66%
CTT2-2018-1.1.2 - SALARIES OF PROJECT OFFICERS	1,069,488	356,496	356 496	712 992	64 950	588 540	59 502	83%	55%
CTT2-2018-1.2 - STAFF MISSIONS (PER DIEM)	76,200	29,600	34 000	63 600	- 23 000	78 627	7 973	124%	103%
CTT2-2018-2.1 - INTERNATIONAL TRAVEL	959,200	278,400	424 000	702 400	114 000	506 533	81 867	72%	53%
CTT2-2018-2.2 - SHORT TERM EXPERTS AND PARTICIPANTS (PER DIEM)	1,275,582	328,482	570 570	899 052	290 570	486 780	121 702	54%	38%
CTT2-2018-3.2 - FURNITURE, COMPUTER EQUIPMENT	52,695	52,695	17 565	70 260	17 419	46 259	6 582	66%	88%
CTT2-2018-4.4 - OTHER SERVICES (MOBILE COSTS)	100,800	33,600	33 600	67 200	23 600	34 734	8 866	52%	34%
CTT2-2018-5.1 - SHORT TERM EXPERT FEES	907,200	331,200	387 000	718 200	182 200	494 775	41 225	69%	55%
CTT2-2018-5.4 - EVALUATION COSTS	0	0	15 500	15 500	500	15 000	0	97%	
CTT2-2018-5.5 - TRANSLATION, INTERPRETERS	540,000	196,500	247 500	444 000	132 500	205 371	106 129	46%	38%
CTT2-2018-5.7 - COSTS OF CONFERENCES/SEMINARS	102,460	47,960	39 240	87 200	0	83 541	3 659	96%	82%
CTT2-2018-5.8 - VISIBILITY ACTIONS	50,000	12,500	18 750	31 250	12 500	17 901	849	57%	36%
CTT2-2018-8.1 - INDIRECT COSTS	405,261	60,000	18 564	78 564	- 2 985	66 321	15 228	84%	16%
CTT2-2018-10.1 - CONTINGENCY RESERVE	250,000	0	0	0	0	0	0		0%

Title 5: R0 - External Assigned Revenue for FI project

The Financial Investigation In-Service Training Programme in Western Balkans project has a budget of EUR 2 500 000 and a duration of 24 months and is financed under the Instrument of Pre-accession Assistance (IPA 2). The project implementation period has been extended by 3 months within the original total budget. The new end date is 31 March 2020. The first pre-financing of EUR 1 217 051 representing 48,7 % of the total 2 year budget has been received in 2018. The second instalment of the pre-financing amounting to EUR 1 164 756 was received end of May 2019. The total budget therefore amounted to EUR 2 381 807 of which EUR 2 155 552 has been committed until the end of 2019. The carry forward (not yet consumed commitments) and Carry over (not yet committed appropriations) amounted to EUR 587 500.

CEPOL FI Overall Budget Implementation

Overall Budget Implementation/Execution of the Financial investigation in-service training programme - Western Balkan	Total Budget of the project (full lifecycle)	Budget appropriations received in 2018 (first Instalment)	Budget appropriations received in 2019 (second instalment)	Total Budget Received	Still to be committed	Total PAID	Open commitments
Budget Line B05200	A	B	F	H(B+F)	J(G-I)	L	
	2 500 000	1 217 051	1 164 756	2 381 807	226 255	1 794 308	361 245
headings							
WB-2018-1 1 - SALARIES	882 000	426 000	456 000	882 000	0	733 262	148 738
WB-2018-1 2 - SHORT TERM EXPERT FEES	155 600	108 000	47 600	155 600	7 600	112 388	35 612
WB-2018-1.3 - PER DIEM FOR MISSIONS/TRAVEL	454 112	195 300	258 812	454 112	65 000	373 840	15 272
WB-2018-2 1 - INTERNATIONAL TRAVEL	361 600	184 000	177 600	361 600	0	286 088	75 512
WB-2018-2.2 - LOCAL TRANSPORTATION	18 920	12 720	6 200	18 920	6 200	10 525	2 195
WB-2018-3 2 - FURNITURE, COMPUTER EQUIPMENT	46 800	46 800	0	46 800	8 465	34 556	3 779
WB-2018-4 4 - OTHER SERVICES (TEL/FAX)	32 800	26 400	6 400	32 800	14 900	16 880	1 020
WB-2018-5 1 - PUBLICATIONS	12 000	6 500	5 500	12 000	12 000	0	0
WB-2018-5.2 - STUDIES, RESEARCH	0	0	0	0	0	0	0
WB-2018-5 3 - EXPENDITURE VERIFICATION/AUDIT	0	0	0	0	0	0	0
WB-2018-5 4 - EVALUATION COSTS	0	0	0	0	0	0	0
WB-2018-5 5 - TRANSLATION, INTERPRETERS	133 500	67 500	66 000	133 500	39 000	86 612	7 888
WB-2018-5 6 - FINANCIAL SERVICES (BANK GUARANTEE COSTS ETC)	0	0	0	0	0	0	0
WB-2018-5.7 - COSTS OF CONFERENCES, SEMINARS, WEBINARS	68 675	35 711	32 964	68 675	- 32 000	77 943	22 732
WB-2018-5 8 - VISIBILITY ACTIONS	60 000	30 000	30 000	60 000	30 000	17 274	12 726
WB-2018-8.1 - INDIRECT COSTS	155 800	78 120	77 680	155 800	75 090	44 938	35 771
CTT2-2018-10.1 - CONTINGENCY RESERVE	118 193	0	0	0	0	0	0

Title 5: R0 - External Assigned Revenue for COUNTER-TERRORISM INFLOW

The Contribution Agreement IFS/2019/410-531 was signed between CEPOL and DG DEVCO (International Cooperation and Development) on 17 December 2019. The purpose of this agreement is to provide financial contribution to finance the implementation of the Action "CT INFLOW- Enhancing Information Exchange and Criminal Justice Response to Terrorism in the Middle East and North Africa". The CEPOL CT INFLOW has a maximum budget of EUR 7 500 000 and a duration of 48 months and is financed under the Instrument contributing to Stability and Peace (IcSP). The first instalment of the pre-financing amounting to EUR 3 750 000 was received in December 2019.

Other financial and budgetary topics

Budget transfers

During the budgetary year 2019, 6 Internal Transfers of C1 commitment and payment appropriations have been done in line with articles 26§1, 27§1a, 27§1b, 27§3 and 28§1 of the CEPOL Financial Regulation.

Thanks to these timely budget re-allocations we were able to optimise the budget implementation and reach the 99.9% at the end of the year.

Majority of these transfers were intra-title but the last 2 operations included also inter title transfers, even if only in a very limited level. As a result of the inter title transfers Title 3 has been decreased by 1,1% in line with article 26,1 of the Financial Regulation granting to the Director the right for transferring appropriations from one title to another up to a maximum of 10% of the appropriations for the financial year shown on the line from which the transfer is made.

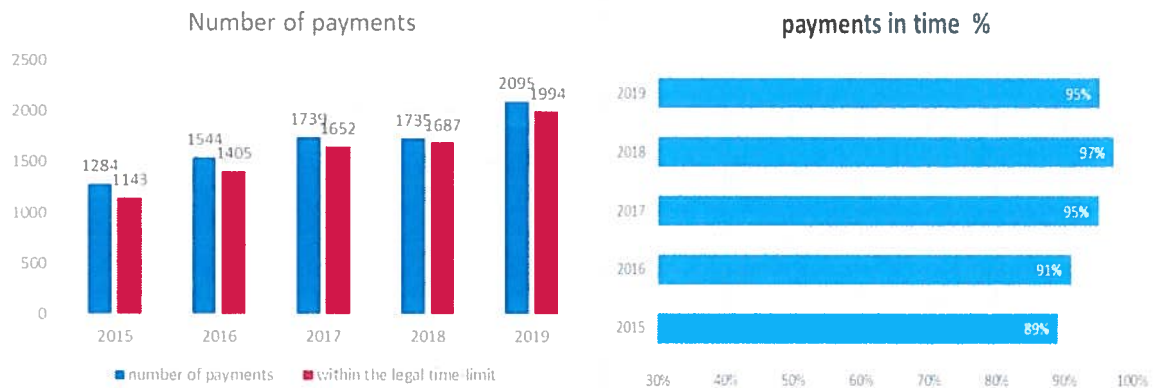
Budget Implementation/Execution Regular budget 2019 (C1)	Voted Budget	Budget Transfer/ Amendment n.1	Budget Transfer/ Amendment n.2	Budget Transfer/ Amendment n.3	Budget Transfer/ Amendment n.4	Budget Transfer/ Amendment n.5	Budget Transfer/ Amendment n.6	Summary of Budget Transfers/ Budget amendments	Final Budget
	A							B	C (A+B)
1 TITLE 1 Expenditure relating to persons working with CEPOL									
11 Staff in active employment	3 491 400,00				52 521,04	11 352,47	875,97	64 749,48	3 556 149,48
12 Allowances and expenses on entering and leaving the service and on transfer (excl ENDs & other experts)	18 000,00			9 600,00	3 720,00	-2 776,69	9 577,06	20 120,37	38 120,37
13 Missions and duty travel	35 000,00					-6 000,00		-6 000,00	29 000,00
14 Socio-Medical Infrastructure	476 200,00	-32 000,00			-10 874,69	-706,00	-226,14	-43 806,83	432 393,17
15 Further training & language courses & retraining for staff	40 000,00	-5 177,00		-9 600,00	-10 477,53	5 874,29		-19 380,24	20 619,76
16 External services	165 600,00	37 177,00			-38 388,82	15 061,26	-0,01	13 849,43	179 449,43
17 Receptions and events	3 000,00					-350,00	-175,54	-525,54	2 474,46
18 Social welfare	4 000,00				3 500,00		-638,13	2 861,87	6 861,87
1 TITLE 1 Expenditure relating to persons working with CEPOL	4 233 200,00	0	0	0	0	22 455,33	9 413,21	31 869	4 265 068,54
2 TITLE 2 Buildings & equipment and miscellaneous expenditure									
20 Investments in immovable property & rental of buildings	47 000,00	-22 000,00			-4 155,16	-2 578,00	-238,46	-28 971,62	18 028,38
21 Information and communication technology expenditure	309 800,00		5 000,00			41 999,34	-854,90	36 144,44	345 944,44
22 Movable property and associated costs	10 700,00				994,24	-1 140,00	-101,70	-247,46	10 452,54
23 Current administrative expenditure	30 500,00	22 000,00			3 160,92	-14 194,42	-600,00	10 366,50	40 866,50
24 Postal charges	5 000,00		5 000,00			-600,94	-1 750,00	2 649,06	7 649,06
2 TITLE 2 Buildings & equipment and miscellaneous expenditure	403 000,00	0	0	0	0	23 485,98	-3 545	19 941	422 940,92
3 TITLE 3 Operational Expenditure									
30 Bodies and organs	180 000,00			-35 000,00	-12 507,30	-6 791,01	-4 996,91	-59 295,22	120 704,78
31 Courses, Flight Schemes, E-Net	3 590 200,00		-21 000,00	-14 000,00	-2 456,74	-215 075,33	-42 987,73	-295 519,80	3 294 680,20
32 Other programme activities	519 000,00		-5 220,00	25 000,00	-1 500,00	93 283,38	52 378,60	163 941,98	682 941,98
33 Evaluation									
35 Missions	150 000,00		26 000,00	24 000,00	10 000,00	15 000,00		75 000,00	225 000,00
37 Other operational activities	232 600,00		220,00		6 464,04	67 641,65	-10 262,11	64 063,58	296 663,58
3 TITLE 3 Operational Expenditure	4 671 800,00	0	0	0	0	-45 941,31	-5 868,15	-51 809	4 619 990,54
GRAND TOTAL	9 308 000,00	0	0	0	0	-0,00	-0,00	-0,00	9 308 000,00

Recovery orders

At the end of December, there were 4 recovery orders (EUR 3 763,65) not cashed or cleared in the accounting system.

Payment statistics

In 2019, CEPOL made a total of 2095 regular payments which represents a 20% increase compared to 2018 and 60% compared to 2015. Although a slight drop can be observed in the % of payments in time (due to unavailability of the corporate payment system at the beginning of the year), the corporate objective of 95% of payments in time has been reached.



ANNEXES

ANNEX 1: Budget Result

	2017	2018	2019
Budget outturn			
Reserve from the previous years' surplus (+)	10 263 093	13 678 075	16 711 366
Revenue actually received (+)	-9 019 997	-9 615 810	-11 775 642
Payments made (-)	-1 213 257	-2 235 418	-984 430
Carryover of appropriations (-)	189 305	116 569	204 267
Cancellation of appropriations carried over (+)	246 970	-1 597 435	-3 957 149
Adjustment for carryover of assigned revenue appropriation from previous year (+)	-5 197	8 604	-930
Exchange rate differences (+/-)		-15 106	15 096 ¹
Adjustment for negative balance from previous year (+/-)(1)	460 917	339 479	212 578
TOTAL			

¹ Including 15 106 EUR technical correction of budget result and difference in exchange rate in 2018- 10 EUR

ANNEX 2: CEPOL budget implementation table 2019

Fund Source: C1

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (2)	Balance Payment (2-3)	Fund Source
1100	Salaries and allowances	3,556,149.48	3,556,149.48	100.00%	3,556,149.48	100.00%	0	0	C1
	Sum:	3,556,149.48	3,556,149.48	100.00%	3,556,149.48	100.00%	0	0	
1200	Expenditure on recruitment	38,120.	38,064.35	99.85%	19,284.40	50.59%	56.02	18779.95	C1
	Sum:	38,120.37	38064.35	99.85%	19,284.40	50.59%	56.02	18779.95	
1300	Mission expenses & travel expenses & incident	29,000.	26,131.19	90.11%	23,731.19	81.83%	2868.81	2400	C1
	Sum:	29,000.00	26131.19	90.11%	23,731.19	81.83%	2868.81	2400	
1410		12,268.	12,267.86	100.00%	12,267.86	100.00%	0	0	C1
	Sum:	12,267.86	12267.86	100.00%	12,267.86	100.00%	0	0	
1420		0.	0.00	0.00%			0		C1
	Sum:	0.00	0	0.00%			0		
1430		420,125.	420,125.31	100.00%	417,095.48	99.28%	0	3029.83	C1
	Sum:	420,125.31	420125.31	100.00%	417,095.48	99.28%	0	3029.83	
1500	Further training & language courses & retraini	20,620.	20,619.76	100.00%	11,657.26	56.53%	0	8962.5	C1
	Sum:	20,619.76	20619.76	100.00%	11,657.26	56.53%	0	8962.5	
1601	Payment for admin assistance from Communi	96,601.	96,600.80	100.00%	88,688.36	91.81%	0	7912.44	C1
1602	Other services and work to be contracted out	82,849.	82,848.63	100.00%	34,240.06	41.33%	0	48608.57	C1
	Sum:	179,449.43	179449.43	100.00%	122,928.42	68.50%	0	56521.01	
1700	Entertainment and representation expenses	2,474.	2,474.46	100.00%	2,474.46	100.00%	0	0	C1
	Sum:	2,474.46	2474.46	100.00%	2,474.46	100.00%	0	0	

1810	Social contacts between staff	6,862.	6,861.87	100.00%	6,861.87	100.00%	6,861.87	100.00%	0	0	C1
	Sum:	6,861.87	6861.87	100.00%	6861.87	100.00%	6,861.87	100.00%	0	0	
2003	Cost of renting office space (parkings)	13,310.	13,309.87	100.00%	12,404.41	93.20%	12,404.41	93.20%	0	905.46	C1
	Sum:	13,309.87	13309.87	100.00%	12,404.41	93.20%	12,404.41	93.20%	0	905.46	
2010	Insurance	1,750.	1,749.74	100.00%	1,749.74	100.00%	1,749.74	100.00%	0	0	C1
	Sum:	1,749.74	1749.74	100.00%	1,749.74	100.00%	1,749.74	100.00%	0	0	
2040	Fitting-out of premises	2,969.	2,968.77	100.00%	2,673.77	90.06%	2,673.77	90.06%	0	295	C1
	Sum:	2,968.77	2968.77	100.00%	2,673.77	90.06%	2,673.77	90.06%	0	295	
2100	Acquisition of equipment and software	126,758.	126,758.23	100.00%	61,937.42	48.86%	61,937.42	48.86%	0	64820.81	C1
2102	ICT maintenance of equipment and software.	94,913.	94,912.87	100.00%	85,788.87	90.39%	85,788.87	90.39%	0	9124	C1
2104	Telecommunications	69,490.	69,490.34	100.00%	38,323.61	55.15%	38,323.61	55.15%	0	31166.73	C1
2105	Commission IT systems	54,783.	54,783.00	100.00%	54,783.00	100.00%	54,783.00	100.00%	0	0	C1
	Sum:	345,944.44	345944.44	100.00%	240,832.90	69.62%	240,832.90	69.62%	0	105111.54	
2200	Purchase and replacement of office machinery	4,444.	4,444.24	100.00%	3,652.32	82.18%	3,652.32	82.18%	0	791.92	C1
	Sum:	4,444.24	4444.24	100.00%	3,652.32	82.18%	3,652.32	82.18%	0	791.92	
2210	Purchase and replacement of furniture	5,380.	5,380.00	100.00%	1,061.00	19.72%	1,061.00	19.72%	0	4319	C1
	Sum:	5,380.00	5380	100.00%	1,061.00	19.72%	1,061.00	19.72%	0	4319	
2250	Purchase of books & other works in hard copy	628.	628.30	100.00%	388.93	61.90%	388.93	61.90%	0	239.37	C1
	Sum:	628.30	628.3	100.00%	388.93	61.90%	388.93	61.90%	0	239.37	
2300	Stationery	9,400.	9,400.00	100.00%	8,114.41	86.32%	8,114.41	86.32%	0	1285.59	C1
	Sum:	9,400.00	9400	100.00%	8,114.41	86.32%	8,114.41	86.32%	0	1285.59	
2350	Miscellaneous insurance	823.	822.50	100.00%	822.50	100.00%	822.50	100.00%	0	0	C1
2354	Consultancy services	12,382.	12,382.00	100.00%	9,950.00	80.36%	9,950.00	80.36%	0	2432	C1
2355	Translations	18,262.	18,262.00	100.00%	18,262.00	100.00%	18,262.00	100.00%	0	0	C1
	Sum:	31,466.50	31466.5	100.00%	29,034.50	92.27%	29,034.50	92.27%	0	2432	
2400	Postal and delivery charges	7,649.	7,649.06	100.00%	6,893.33	90.12%	6,893.33	90.12%	0	755.73	C1
	Sum:	7,649.06	7649.06	100.00%	6,893.33	90.12%	6,893.33	90.12%	0	755.73	

3000	Governance meetings	68,965.	68,964.51	100.00%	50,964.51	73.90%	0	18000	C1
	Sum:	68,964.51	68964.51	100.00%	50,964.51	73.90%	0	18000	
3020	Network meetings	51,740.	51,740.27	100.00%	51,740.27	100.00%	0	0	C1
	Sum:	51,740.27	51740.27	100.00%	51,740.27	100.00%	0	0	
3100	Training activities	2,121,761.	2,121,760.59	100.00%	1,804,750.75	85.06%	0	317009.84	C1
	Sum:	2,121,760.59	2121760.59	100.00%	1,804,750.75	85.06%	0	317009.84	
3111	Reimbursement of travel expenses - participa	986,572.	986,103.81	99.95%	985,403.81	99.88%	467.73	700	C1
	Sum:	986,571.54	986103.81	99.95%	985,403.81	99.88%	467.73	700	
3130	E-Learning modules	186,348.	186,348.07	100.00%	133,584.29	71.69%	0	52763.78	C1
	Sum:	186,348.07	186348.07	100.00%	133,584.29	71.69%	0	52763.78	
3210	Research and science events	127,060.	127,059.59	100.00%	48,394.90	38.09%	0	78664.69	C1
	Sum:	127,059.59	127059.59	100.00%	48,394.90	38.09%	0	78664.69	
3220	Equipment, operating expenses and services	123,795.	123,795.37	100.00%	43,605.00	35.22%	0	80190.37	C1
	Sum:	123,795.37	123795.37	100.00%	43,605.00	35.22%	0	80190.37	
3240	Exchanges	371,000.	371,000.00	100.00%	350,347.69	94.43%	0	20652.31	C1
	Sum:	371,000.00	371000	100.00%	350,347.69	94.43%	0	20652.31	
3250	Co-operation with non-member states	1,668.	1,668.47	100.00%	1,668.47	100.00%	0	0	C1
	Sum:	1,668.47	1668.47	100.00%	1,668.47	100.00%	0	0	
3270	Implementation of Strategic Training Needs A	59,419.	59,262.00	99.74%	11,763.00	19.80%	156.55	47499	C1
	Sum:	59,418.55	59262	99.74%	11,763.00	19.80%	156.55	47499	
3510	Network related missions	225,000.	219,297.32	97.47%	207,628.55	92.28%	5702.68	11668.77	C1
	Sum:	225,000.00	219297.32	97.47%	207,628.55	92.28%	5702.68	11668.77	
3700	Communications	87,828.	87,827.56	100.00%	20,051.11	22.83%	0	67776.45	C1
3701	Other outsourced services	208,836.	208,836.02	100.00%	125,160.17	59.93%	0	83675.85	C1
	Sum:	296,663.58	296663.58	100.00%	145,211.28	48.95%	0	151452.3	

		Sum:	9,308,000.00	9298748.21	99.90%	8,314,318.25	89.32%	9251.79	984429.96
Fund Source: C4									
B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + in WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)	Fund Source
1410		294.	0.00	0.00%			293.58		C4
	Sum:	293.58	0	0.00%			293.58		
3000	Governance meetings	699.	0.00	0.00%			698.51		C4
	Sum:	698.51	0	0.00%			698.51		
3100	Training activities	33,881.	0.00	0.00%			33881.39		C4
	Sum:	33,881.39	0	0.00%			33881.39		
3111	Reimbursement of travel expenses - participat	3,123.	0.00	0.00%			3122.67		C4
	Sum:	3,122.67	0	0.00%			3122.67		
3240	Exchanges	677.	0.00	0.00%			676.51		C4
	Sum:	676.51	0	0.00%			676.51		
3510	Network related missions	478.	0.00	0.00%			477.55		C4
	Sum:	477.55	0	0.00%			477.55		
	Sum:	39,150.21	0	0.00%			39150.21		

Fund Source: C5

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + in WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)	Fund Source
1430		2,040.	2,040.00	100.00%	2,040.00	100.00%	0	0	C5
	Sum:	2,040.00	2040	100.00%	2,040.00	100.00%	0	0	
1500	Further training & language courses & retraini	5,125.	5,125.00	100.00%	5,125.00	100.00%	0	0	C5

		Sum:	5,125.00	5125	100.00%	5,125.00	100.00%	0	0
3100	Training activities		15,999.19	15,999.19	100.00%	15,999.19	100.00%	0	0
		Sum:	15,999.19	15,999.19	100.00%	15,999.19	100.00%	0	0
3111	Reimbursement of travel expenses - participa		3,813.95	3,813.95	100.00%	3,813.95	100.00%	0	0
		Sum:	3,813.95	3,813.95	100.00%	3,813.95	100.00%	0	0
3240	Exchanges		736.00	736.00	100.00%	736.00	100.00%	0	0
		Sum:	736.00	736.00	100.00%	736.00	100.00%	0	0
		Sum:	27,714.14	27,714.14	100.00%	27,714.14	100.00%	0	0

Fund Source: C8

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid	(3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)	Fund Source
1200	Expenditure on recruitment	4,847.00	4,846.97	100.00%	4,846.97	4,846.97	100.00%	0	0	C8
		Sum:	4,846.97	100.00%	4,846.97	4,846.97	100.00%	0	0	
1300	Mission expenses & travel expenses & incider	1,781.00	1,780.60	100.00%	1,780.60	1,780.60	100.00%	0	0	C8
		Sum:	1,780.60	100.00%	1,780.60	1,780.60	100.00%	0	0	
1410		410.00	409.99	100.00%	409.99	409.99	100.00%	0	0	C8
		Sum:	409.99	100.00%	409.99	409.99	100.00%	0	0	
1430		7,379.00	7,379.12	100.00%	7,379.12	7,379.12	100.00%	0	0	C8
		Sum:	7,379.12	100.00%	7,379.12	7,379.12	100.00%	0	0	
1500	Further training & language courses & retraini	3,642.00	3,641.52	100.00%	3,641.52	3,641.52	100.00%	0	0	C8
		Sum:	3,641.52	100.00%	3,641.52	3,641.52	100.00%	0	0	
1601	Payment for admin assistance from Commu	13,360.00	13,360.38	100.00%	13,360.38	13,360.38	100.00%	0	0	C8
1602	Other services and work to be contracted out	23,863.00	23,862.88	100.00%	23,862.88	23,862.88	100.00%	0	0	C8
		Sum:	37,223.26	100.00%	37,223.26	37,223.26	100.00%	0	0	

1700	Entertainment and representation expenses	210.	209.57	100.00%	209.57	100.00%	209.57	100.00%	0	0	C8
	Sum:	209.57	209.57	100.00%	209.57	100.00%	209.57	100.00%	0	0	
2040	Fitting-out of premises	0.	0.00	0.00%					0	0	C8
	Sum:	0.00	0	0.00%					0	0	
2100	Acquisition of equipment and software	305,088.	305,087.61	100.00%	305,087.61	100.00%	305,087.61	100.00%	0	0	C8
2102	ICT maintenance of equipment and software	24,553.	24,553.36	100.00%	24,553.36	100.00%	24,553.36	100.00%	0	0	C8
2104	Telecommunications	13,439.	13,439.35	100.00%	13,439.35	100.00%	13,439.35	100.00%	0	0	C8
	Sum:	343,080.32	343,080.32	100.00%	343,080.32	100.00%	343,080.32	100.00%	0	0	
2200	Purchase and replacement of office machinery	104.	104.47	100.00%	104.47	100.00%	104.47	100.00%	0	0	C8
	Sum:	104.47	104.47	100.00%	104.47	100.00%	104.47	100.00%	0	0	
2250	Purchase of books & other works in hard copy	283.	282.67	100.00%	282.67	100.00%	282.67	100.00%	0	0	C8
	Sum:	282.67	282.67	100.00%	282.67	100.00%	282.67	100.00%	0	0	
2300	Stationery	2,304.	2,303.86	100.00%	2,303.86	100.00%	2,303.86	100.00%	0	0	C8
	Sum:	2,303.86	2,303.86	100.00%	2,303.86	100.00%	2,303.86	100.00%	0	0	
2354	Consultancy services	5,696.	5,696.40	100.00%	5,696.40	100.00%	5,696.40	100.00%	0	0	C8
	Sum:	5,696.40	5,696.40	100.00%	5,696.40	100.00%	5,696.40	100.00%	0	0	
2400	Postal and delivery charges	342.	341.87	100.00%	341.87	100.00%	341.87	100.00%	0	0	C8
	Sum:	341.87	341.87	100.00%	341.87	100.00%	341.87	100.00%	0	0	
3000	Governance meetings	17,386.	17,386.25	100.00%	17,386.25	100.00%	17,386.25	100.00%	0	0	C8
	Sum:	17,386.25	17,386.25	100.00%	17,386.25	100.00%	17,386.25	100.00%	0	0	
3100	Training activities	441,998.	441,998.21	100.00%	441,998.21	100.00%	441,998.21	100.00%	0	0	C8
3105	Equipment and support services	387,488.	387,487.95	100.00%	387,487.95	100.00%	387,487.95	100.00%	0	0	C8
	Sum:	829,486.16	829,486.16	100.00%	829,486.16	100.00%	829,486.16	100.00%	0	0	
3111	Reimbursement of travel expenses - participa	24,520.	24,520.48	100.00%	24,520.48	100.00%	24,520.48	100.00%	0	0	C8
	Sum:	24,520.48	24,520.48	100.00%	24,520.48	100.00%	24,520.48	100.00%	0	0	
3130	E-Learning modules	125,127.	125,126.65	100.00%	125,126.65	100.00%	125,126.65	100.00%	0	0	C8

	Sum:	125,126.65	125,126.65	100.00%	125,126.65	100.00%	0	0
3210	Research and science events	6,410.19	6,410.19	100.00%	6,410.19	100.00%	0	0
	Sum:	6,410.19	6,410.19	100.00%	6,410.19	100.00%	0	0
3220	Equipment, operating expenses and services	359,190.68	359,190.68	100.00%	359,190.68	100.00%	0	0
	Sum:	359,190.68	359,190.68	100.00%	359,190.68	100.00%	0	0
3240	Exchanges	18,787.78	18,787.78	100.00%	18,787.78	100.00%	0	0
	Sum:	18,787.78	18,787.78	100.00%	18,787.78	100.00%	0	0
3250	Co-operation with non-member states	46.	45.72	100.00%	45.72	100.00%	0	0
	Sum:	45.72	45.72	100.00%	45.72	100.00%	0	0
3270	Implementation of Strategic Training Needs A	17,782.	17,781.65	100.00%	17,781.65	100.00%	0	0
	Sum:	17,781.65	17,781.65	100.00%	17,781.65	100.00%	0	0
3510	Network related missions	25,021.48	25,021.48	100.00%	25,021.48	100.00%	0	0
	Sum:	25,021.48	25,021.48	100.00%	25,021.48	100.00%	0	0
3700	Communications	49,552.	49,552.05	100.00%	49,552.05	100.00%	0	0
3701	Other outsourced services	150,542.	150,541.72	100.00%	150,541.72	100.00%	0	0
	Sum:	200,093.77	200,093.77	100.00%	200,093.77	100.00%	0	0
	Sum:	2,031,151.43	2,031,151.43	100.00%	2,031,151.43	100.00%	0	0

Fund Source: R0

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + in WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)	Fund Source
3240	Exchanges	83,177.	83,176.84	100.00%	83,176.84	100.00%	0	0	R0
	Sum:	83,176.84	83,176.84	100.00%	83,176.84	100.00%	0	0	
5100	EUMENA CTT training partnership 2	3,427,356.	2,663,051.42	77.70%	2,155,605.14	62.89%	764,304.72	507,446.28	R0
	Sum:	3,427,356.14	2,663,051.42	77.70%	2,155,605.14	62.89%	764,304.72	507,446.28	

5200	Financial investigation in-service training prog	1,782,327.	1,556,072.05	87.31%	1,194,827.23	67.04%	226254.55	361244.82	R0
	Sum:	1,782,326.60	1556072.05	87.31%	1,194,827.23	67.04%	226254.55	361244.82	
5300	CT INFLOW	3,750,000.	0.00	0.00%			3750000		R0
	Sum:	3,750,000.00	0	0.00%			3750000		
	Sum:	9,042,859.58	4302300.31	47.58%	3,433,609.21	37.97%	4740559.27	868691.1	