

DECISION 17/2015/GB  
OF THE GOVERNING BOARD OF THE EUROPEAN POLICE COLLEGE  
**DELIVERING AN OPINION ON THE FINAL ANNUAL ACCOUNTS 2014**

Adopted by the Governing Board  
By written procedure  
on 19 June 2015

THE GOVERNING BOARD,

Having regard to Council Decision 2005/681/JHA<sup>1</sup>, and in particular Article 16(4), (5) thereof;

Having regard to Decision 01/2014/GB of the Governing Board of the European Police College (CEPOL) adopting the Financial Regulation and repealing decision 28/2011/GB, and in particular Article 99 thereof;

Having regard to the Court of Auditors opinion on the Provisional Annual Accounts 2014, thereof;

Having regard to the Audit Panel's opinion on the Final Annual Accounts 2014, thereof;

Having received and taken note of the Final Annual Accounts 2014 prepared by the Accounting Officer and drawn up by the Director on 03 June 2015, thereof;

HAS DECIDED:

1. To give a favourable opinion on the Final Annual Accounts 2014 of the European Police College CEPOL, by having a reasonable assurance that the Accounts present a true and fair view of the financial situation of the College in all material aspects, and
2. That the Final Annual Accounts 2014 provide a basis for the discharge of the Director of the European Police College – CEPOL for 2014.

Done in Riga, 19 June 2015

*For the Governing Board*

*Gatis Švika*  
*CEPOL Governing Board Chair*

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<sup>1</sup> OJ L 256, 1.10.2005, p. 63.



# Annual accounts of the European Police College

Financial year 2014

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## CERTIFICATION OF THE ACCOUNTS

The annual accounts of CEPOL, the European Police College for the year 2014 have been prepared in accordance with Title IX of the Financial Regulation of CEPOL and the accounting rules adopted by myself in my capacity as the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

Therefore, I acknowledge my responsibility for the preparation and presentation of the annual accounts of CEPOL in accordance with Article 50(4) of the Financial Regulation of CEPOL.

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

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of CEPOL.

*(signed)*

Manfred Kraff

**Accounting Officer**

## **BACKGROUND INFORMATION ON CEPOL**

The European Police College (CEPOL) is a European Union Agency that was established by Council Decision 2005/681/JHA of 20 September 2005, which took effect on 1 January 2006.

According to Article 1(2) of the Council Decision, CEPOL shall function as a network, by bringing together the national training institutes in the Member States. Its task is to implement the programmes and initiatives decided upon by the Governing Board pursuant to Article 1(3) of the Council Decision.

The aim of the agency is to help train senior police officers in the Member States by optimising cooperation between the agency's various components. It shall support and develop a European approach to the main problems facing Member States in the fight against crime, crime prevention and the maintenance of law and order and public security, in particular the cross-border dimensions of those problems. In addition, following the Commission Communication of 27 March 2013 certain tasks of CEPOL are linked to establishing a "European Law Enforcement Training Scheme".

On 16 April 2014 the European Parliament adopted a legislative resolution to amend Council Decision 2005/681/JHA whereby the seat of the Agency was relocated from Bramshill, UK to Budapest, Hungary.

Following Article 92 of the Commission Delegated Regulation (EU) No 1271/2013, CEPOL is required to prepare and adopt its own annual accounts, which are ultimately consolidated in those of the EU. The preparation of the annual accounts is entrusted to the CEPOL's Accounting Officer who is appointed by the Governing Board of CEPOL. Following the decision of the CEPOL's Governing Board number 04/2014/GB of 13 March 2014, the Accounting Officer of the Commission shall as of 01 April 2014 also act as the Accounting Officer of CEPOL.

# **FINANCIAL STATEMENTS AND EXPLANATORY NOTES**

*It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.*

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**BALANCE SHEET**

EUR '000

	Note	31.12.2014	31.12.2013
<b>NON-CURRENT ASSETS</b>			
<i>Intangible assets</i>	2.1	37	64
<i>Property, plant and equipment</i>	2.2	147	138
		<b>185</b>	<b>202</b>
<b>CURRENT ASSETS</b>			
<i>Pre-financing</i>	2.3	290	208
<i>Exchange receivables and non-exchange recoverables</i>	2.4	2 077	142
<i>Cash and cash equivalents</i>	2.5	–	2 081
		<b>2 368</b>	<b>2 430</b>
<b>TOTAL ASSETS</b>		<b>2 552</b>	<b>2 632</b>
<b>CURRENT LIABILITIES</b>			
<i>Provisions</i>	2.6	–	(535)
<i>Payables</i>	2.7	(786)	(842)
<i>Accrued charges and deferred income</i>	2.8	(527)	(711)
		<b>(1 313)</b>	<b>(2 088)</b>
<b>TOTAL LIABILITIES</b>		<b>(1 313)</b>	<b>(2 088)</b>
<b>NET ASSETS</b>		<b>1 239</b>	<b>544</b>
<i>Accumulated surplus</i>		544	1 309
<i>Economic result of the year</i>		695	(765)
<b>NET ASSETS</b>		<b>1 239</b>	<b>544</b>

## STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2014	2013
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
<i>Subsidy from the Commission</i>	3.2	8 346	7 666
<b>Total</b>		<b>8 346</b>	<b>7 666</b>
<b>Revenue from exchange transactions</b>			
<i>Other exchange revenue</i>	3.3	440	361
<b>Total</b>		<b>440</b>	<b>361</b>
		<b>8 786</b>	<b>8 027</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.4	(3 197)	(3 386)
<i>Staff costs</i>	3.5	(3 589)	(3 887)
<i>Finance costs</i>		(3)	(12)
<i>Other expenses</i>	3.6	(1 301)	(1 508)
		<b>(8 090)</b>	<b>(8 792)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>695</b>	<b>(765)</b>

**CASHFLOW STATEMENT<sup>2</sup>**

EUR '000

	2014	2013
<i>Economic result of the year</i>	695	(765)
<b>Operating activities</b>		
<i>Amortisation and depreciation</i>	112	96
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(1 935)	61
<i>(Increase)/decrease in pre-financing</i>	(83)	229
<i>Increase/(decrease) in provisions</i>	(535)	417
<i>Increase/(decrease) in payables</i>	(57)	(84)
<i>Increase/(decrease) in accrued charges and deferred income</i>	(183)	(735)
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(95)	(21)
<b>NET CASHFLOW</b>	<b>(2 081)</b>	<b>(802)</b>
<i>Net increase/(decrease) in cash and cash equivalents</i>	(2 081)	(802)
<i>Cash and cash equivalents at the beginning of the year</i>	2 081	2 882
<i>Cash and cash equivalents at year-end</i>	-	2 081

<sup>2</sup> Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of CEPOL, the treasury of CEPOL was integrated into the Commission's treasury system. Due to this, CEPOL does not have any bank accounts of its own at 31 December 2014. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under the heading exchange receivables.

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets
<b>BALANCE AS AT 31.12.2012</b>	<b>1 556</b>	<b>(248)</b>	<b>1 309</b>
<i>Allocation of the 2012 economic result</i>	(248)	248	-
<i>Economic result of the year</i>	-	(765)	(765)
<b>BALANCE AS AT 31.12.2013</b>	<b>1 309</b>	<b>(765)</b>	<b>544</b>
<i>Allocation of the 2013 economic result</i>	(765)	765	-
<i>Economic result of the year</i>	-	695	695
<b>BALANCE AS AT 31.12.2014</b>	<b>544</b>	<b>695</b>	<b>1 239</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the entity are the same as those applied by all consolidated EU entities. They are outlined in the note 1 of the consolidated annual accounts of the EU. A summary of the most important policies is given below.

## 1.1. LEGAL BASIS AND ACCOUNTING RULES

In accordance with Article 143 of the Financial Regulation, the EU and its consolidated entities prepare their financial statements on the basis of accrual-based accounting rules that are based on International Public Sector Accounting Standards (IPSAS). The accounting rules adopted by the Accounting Officer of the Commission are applied by all the Institutions and bodies of the EU falling within the scope of consolidation in order to establish a uniform set of rules for accounting, valuation and presentation of the accounts with a view to harmonising the process for drawing up the financial statements and consolidation, as required by Article 152 of the Financial Regulation.

## 1.2. ACCOUNTING PRINCIPLES

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 2 (the same as in IPSAS 1): fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting according to Article 144 of the Financial Regulation are relevance, reliability, understandability and comparability.

## 1.3. CONSOLIDATION

The accounts of this entity are fully consolidated in the EU consolidated annual accounts.

## 1.4. BASIS OF PREPARATION

### 1.4.1. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euros on the basis of the exchange rates applying on 31 December. The reference exchange rate is the euro foreign exchange reference rates of the European Central Bank.

#### Euro exchange rates

Currency	31.12.2014	31.12.2013	Currency	31.12.2014	31.12.2013
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>LTL</b>	<b>3.4528</b>	3.4528
<b>CZK</b>	<b>27.7350</b>	27.4270	<b>PLN</b>	<b>4.2732</b>	4.1543
<b>DKK</b>	<b>7.4453</b>	7.4593	<b>RON</b>	<b>4.4828</b>	4.4710
<b>GBP</b>	<b>0.7789</b>	0.8337	<b>SEK</b>	<b>9.3930</b>	8.8591
<b>HRK</b>	<b>7.6580</b>	7.6265	<b>CHF</b>	<b>1.2024</b>	1.2276
<b>HUF</b>	<b>315.5400</b>	297.0400	<b>JPY</b>	<b>145.2300</b>	144.7200
<b>LVL</b>	-	0.7028	<b>USD</b>	<b>1.2140</b>	1.3791

### 1.4.2. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; amounts for employee

benefit liabilities, provisions, financial risk on inventories and accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

## 1.5. BALANCE SHEET

### 1.5.1. Intangible assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

### 1.5.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	4%
<i>Plant, machinery and equipment</i>	10% to 25%
<i>Furniture</i>	10% to 25%
<i>Fixtures and fittings</i>	10% to 33%
<i>Vehicles</i>	25%
<i>Computer hardware</i>	25%
<i>Other tangible assets</i>	10% to 33%

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

### Leases

Leases of tangible assets, where the entity has substantially all the risks and rewards of ownership, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The rental obligations, net of finance charges, are included as liabilities. The interest element of the finance cost is charged to the statement of financial performance over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets held under finance leases are depreciated over the shorter of the assets' useful life and the lease term.

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the period of the lease.

### 1.5.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

### 1.5.4. Financial assets

The financial assets are classified in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

#### *(i) Financial assets at fair value through profit or loss*

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date.

#### *(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date.

#### *(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

#### *(iv) Available for sale financial assets*

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the time period in which the entity expects to dispose of them which is usually the remaining maturity at the balance sheet date.

### 1.5.5. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular pre-financing agreement. The float or advance is repaid or used for the purpose for which it was provided during the period defined in the agreement. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing is reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses) and amounts returned.

At year-end, outstanding pre-financing amounts are valued at the original amount(s) paid less: amounts returned, eligible amounts expensed, estimated eligible amounts not yet cleared at year-end, and value reductions.

#### 1.5.6. Receivables and recoverables

Receivables and recoverables are carried at original amount less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

#### 1.5.7. Cash and cash equivalents

Cash and cash equivalents are financial instruments and classified as available for sale financial assets. They include cash at hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

#### 1.5.8. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ("expected value" method).

#### 1.5.9. Payables

A significant amount of the payables of the entity are not related to the purchase of goods or services – instead they are unpaid cost claims from beneficiaries of grants or other EU funding. They are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

#### 1.5.10. Accrued and deferred income and charges

At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists, an accrued income will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

## 1.6. STATEMENT OF FINANCIAL PERFORMANCE

### 1.6.1. Revenue

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Exchange revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

### 1.6.2. Expenses

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice cost.

Non-exchange expenses account for the majority of the entity's expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount.

## 1.7. CONTINGENT ASSETS AND LIABILITIES

### 1.7.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

### 1.7.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## 2. NOTES TO THE BALANCE SHEET

### ASSETS

#### 2.1. INTANGIBLE ASSETS

This heading concerns computer software.

	EUR '000
<i>Gross carrying amount at 31.12.2013</i>	144
<i>Additions</i>	7
<i>Disposals</i>	(16)
<b>Gross carrying amount at 31.12.2014</b>	<b>135</b>
<i>Accumulated amortisation at 31.12.2013</i>	(80)
<i>Amortisation charge of the year</i>	(33)
<i>Disposals</i>	15
<b>Accumulated amortisation at 31.12.2014</b>	<b>(98)</b>
<b>NET CARRYING AMOUNT AT 31.12.2014</b>	<b>37</b>
<i>NET CARRYING AMOUNT AT 31.12.2013</i>	64

#### 2.2. PROPERTY, PLANT AND EQUIPMENT

				EUR '000
	Furniture and vehicles	Computer hardware	Other	Total
<i>Gross carrying amount at 31.12.2013</i>	31	325	3	358
<i>Additions</i>	6	79	3	88
<i>Disposals</i>	(28)	14	-	(14)
<b>Gross carrying amount at 31.12.2014</b>	<b>8</b>	<b>418</b>	<b>6</b>	<b>432</b>
<i>Accumulated depreciation at 31.12.2013</i>	(18)	(199)	(3)	(221)
<i>Depreciation charge of the year</i>	(2)	(66)	(0)	(69)
<i>Disposals</i>	19	(14)	-	5
<b>Accumulated depreciation at 31.12.2014</b>	<b>(1)</b>	<b>(280)</b>	<b>(3)</b>	<b>(284)</b>
<b>NET CARRYING AMOUNT at 31.12.2014</b>	<b>7</b>	<b>138</b>	<b>3</b>	<b>147</b>
<i>NET CARRYING AMOUNT at 31.12.2013</i>	12	125	0	138

## 2.3. PRE-FINANCING

	EUR '000	
	31.12.2014	31.12.2013
<b>Current</b>		
<i>Pre-financing</i>	290	208
<b>Total</b>	<b>290</b>	<b>208</b>

The pre-financing amounts of CEPOL largely relate to advance payments given on training courses that should be cleared in the course of 2015. The outstanding pre-financing amount was reduced by amounts of estimated expenses related to training courses for which invoices and cost claims were received but not validated by 31.12.2014.

## 2.4. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

At 31.12.2014 CEPOL did not have any non-current receivables and recoverables. The amounts included under this heading are of a short term nature and can be broken down as follows:

	EUR '000	
	31.12.2014	31.12.2013
<b>Current</b>		
<i>Recoverables from non-exchange transactions</i>	109	74
<i>Receivables from exchange transactions</i>	1 968	67
<b>Total</b>	<b>2 077</b>	<b>142</b>

The heading recoverables from non-exchange transactions comprises mainly VAT amounts to be recovered from the UK and from Hungary.

The significant increase in receivables from exchange transactions is the effect of the use of the central treasury of the Commission. At 31.12.2014 the treasury liaison accounts with the Commission, shown under this sub-heading, amounted to kEUR 1 910. A corresponding decrease is noted in cash and cash equivalents (see note **2.5**).

## 2.5. CASH AND CASH EQUIVALENTS

Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of CEPOL, the treasury of CEPOL was integrated into the Commission's treasury system. Due to this CEPOL does not have any bank accounts of its own in 2014. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under the heading receivables from exchange transactions (see note **2.4**).

## LIABILITIES

## 2.6. PROVISIONS

The decrease in provisions relates to the remuneration adjustments of EU civil servants for the years 2011 and 2012 that were, following the ruling of the European Court of Justice, settled in 2014.

## 2.7. PAYABLES

	<i>EUR '000</i>	
	31.12.2014	31.12.2013
<i>Current payables</i>	481	2
<i>Sundry payables</i>	75	47
<i>Payables to the Commission</i>	230	793
<b>Total</b>	<b>786</b>	<b>842</b>

The sub-heading current payables concerns primarily amounts owed to suppliers (kEUR 146), Member States (kEUR 158) and public bodies (kEUR 143).

The amount payable to the Commission relates to net pre-financing to be reimbursed by CEPOL in 2015.

## 2.8. ACCRUED CHARGES AND DEFERRED INCOME

At 31.12.2014 CEPOL does not have any deferred income. All the amounts under this heading comprise accrued charges.

	<i>EUR '000</i>	
	31.12.2014	31.12.2013
<i>Accrued charges</i>	527	711
<b>Total</b>	<b>527</b>	<b>711</b>

Accrued charges are the amounts estimated by the authorising officer of costs incurred for services and goods delivered in year 2014 but not yet invoiced or processed by the end of the year. They compose estimated operating expenses of kEUR 252 for training courses where no invoice has been validated by 31.12.2014. The portion of the estimated accrued charges which relates to pre-financing amounts paid has been recorded as a reduction of the pre-financing amounts (see note **2.3**).

Included under this heading are also accrued administrative expenses of kEUR 232, mainly IT services (kEUR 92) and other services provided by third parties (kEUR 84).

The heading also includes accrued charges for untaken leave of kEUR 43.

### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### 3.1. RECLASIFICACION OF 2013 FIGURES

So as to better present information to the users of these accounts, the layout of the Statement of Financial Performance has been restructured in the 2014 accounts. As required by with the EU accounting rules, a reclassification of the 2013 figures is made, noting that no amounts have been changed, only the presentation of existing figures – revenues, expenses and the result remain as originally published in the 2013 accounts. An overview of the impact of the changes is given below:

	Other operating revenue	Total	Administrative expenses	Operating expenses	Total operating expenses	Surplus from operating activities	Financial expenses	Economic result of the year	EUR '000 2013 (reclassified)
<b>2013 (published)</b>	<b>8 027</b>	<b>8 027</b>	<b>(4 826)</b>	<b>(3 954)</b>	<b>(8 780)</b>	<b>(753)</b>	<b>(12)</b>	<b>(765)</b>	
<b>Non-exchange revenue</b>									
<i>Other</i>	7 666	7 666							7 666
<b>Total non-exchange revenue</b>	<b>7 666</b>								<b>7 666</b>
<b>Exchange revenue</b>									
<i>Other exchange revenue</i>	361	361							361
<b>Total exchange revenue</b>	<b>361</b>	<b>361</b>							<b>361</b>
<b>TOTAL REVENUE</b>	<b>8 027</b>	<b>8 027</b>							<b>8 027</b>
<i>Operating costs</i>				(3 386)	(3 386)				(3 386)
<i>Staff and pension costs</i>			(3 887)		(3 887)				(3 887)
<i>Finance costs</i>							(12)		(12)
<i>Other expenses</i>			(939)	(568)	(1 508)				(1 508)
<b>TOTAL EXPENSES</b>			<b>(4 826)</b>	<b>(3 954)</b>	<b>(8 780)</b>		<b>(12)</b>		<b>(8 792)</b>
<b>Economic result of the year</b>									<b>(765)</b>

## NON-EXCHANGE REVENUE

### 3.2. OTHER NON-EXCHANGE REVENUE

	EUR '000	
	2014	2013
<i>Subsidy of the Commission</i>	8 346	7 657
<i>Adjustments/provisions</i>	–	9
<b>Total</b>	<b>8 346</b>	<b>7 666</b>

Included under the heading Subsidy of the Commission is kEUR 8 346 related to 2014 Commission subsidy that has been recorded as accrued income in CEPOL. The corresponding movement has been noted in accounts payable (see note 2.7). The corresponding accrued expense will be recorded in the financial statements of the Commission.

## EXCHANGE REVENUE

### 3.3. OTHER EXCHANGE REVENUE

	EUR '000	
	2014	2013
<i>Property, plant and equipment related revenue</i>	3	2
<i>Foreign exchange gains</i>	150	353
<i>Other</i>	287	6
<b>Total</b>	<b>440</b>	<b>361</b>

The foreign exchange gains include both amounts related to realised and unrealised exchange gains. The corresponding exchange losses are included under other expenses (see note 3.6).

Included under the heading other is kEUR 285 of the UK contribution to expenses related to the relocation of CEPOL from Bramshill to Budapest.

## EXPENSES

### 3.4. OPERATING COSTS

Included under this heading are mostly expenses for courses, seminars and other programme activities of CEPOL.

### 3.5. STAFF COSTS

Included under this heading are expenses for salaries and other employment related allowances and benefits of the staff members. The calculations related to the staff costs are, based on the service level agreement, entrusted to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO).

The staff members of CEPOL are part of the Pensions Scheme of European Officials. The administration of the pensions is entrusted to the European Commission who also accounts for the underlying pension expenses and liabilities.

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 10.6% of their basic salaries to the pension scheme and an additional 21.6% 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.

### 3.6. OTHER EXPENSES

	EUR '000	
	2014	2013
<i>Adjustments/provisions</i>	–	2
<i>Property, plant and equipment related expenses</i>	224	238
<i>Foreign exchange losses</i>	274	566
<i>Communications &amp; publications</i>	49	115
<i>Missions</i>	80	32
<i>External IT services</i>	171	30
<i>External non IT services</i>	398	92
<i>Other</i>	105	432
<b>Total</b>	<b>1 301</b>	<b>1 508</b>

The foreign exchange losses include both amounts related to realised and unrealised exchange losses. The corresponding exchange gains are included under other exchange revenue (see note 3.3).

Other costs includes the cost of recruitment, training costs of the staff and insurance costs other than property, plant and equipment.

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1.1. Outstanding commitments not yet expensed

At 31. 12. 2014 the Outstanding commitments not yet expensed amounted to kEUR 325. The amount comprises the budgetary RAL ("Reste à Liquider") less related amounts that have been included as expenses in the 2014 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

### 4.1.2. Services in-kind

Based on the contract between CEPOL and Hungary that entered in force on 17.10.2014, the headquarters building in Budapest and the related services (utilities, maintenance, security services, etc.) are provided to CEPOL free of charge. The contract is valid for 10 years and its yearly value is estimated to be kEUR 530.

### 4.1.3. Related parties

The related parties of the CEPOL are the other EU consolidated entities and the key management personnel of CEPOL. Transactions between these parties take place as part of the normal operations of CEPOL and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

### 4.1.4. Events after the balance sheet date

On 9 March 2015 7 staff members (4 former, 3 current) lodged an application at the European Union Civil Service Tribunal seeking annulment of the decision of the Director (17/2014/DIR of 23 May 2014) providing for the relocation of CEPOL to Budapest from 1 October 2014. Based on this decision, the non-compliance with the relocation was considered as resignation with effect from 30 September 2014. The applicants request compensation of the material and moral prejudices as well as the reimbursement of all the costs incurred by their lawyers for the present appeal. Based on the existing assessment of the Legal Service of the European Commission, who have advised CEPOL on the drafting of the relevant decision and the replies to the complaints received, the likelihood of the application to succeed is considered remote.

On January 29 2015 the Hungarian Government made and published in its Official Journal (issue number 7) Government Decision 1026/2015 (I.29) on donating fixed assets to CEPOL as Hungarian support for the operations of CEPOL (value of HUF 204 million). The assets have been entered in the fixed assets register of CEPOL in 2015, where they represent a value of kEUR 651.

## 5. FINANCIAL INSTRUMENTS DISCLOSURES

### 5.1. CURRENCY RISKS

#### Exposure to currency risk at year end

At 31.12.2014 financial assets are composed of exchange receivables and non-exchange recoverables. Their ending balances are mainly quoted in EUR (kEUR 1 975) and GBP (kEUR 74). The impact of other currencies (kEUR 29) is individually immaterial.

At 31.12.2014 financial liabilities are entirely composed of accounts payable. Their ending balances are mainly quoted in EUR (kEUR 671) and GBP (kEUR 45). The impact of other currencies (kEUR 70) is individually immaterial.

### 5.2. CREDIT RISK

#### Financial assets that are neither past due nor impaired

At 31.12.2014 financial assets comprise exchange receivables and non-exchange recoverables that are neither past due nor impaired of kEUR 2 072 and past due non-exchange recoverables that are not impaired of kEUR 6. The past due not impaired recoverables relate to Member States and all are past due for less than 1 year.

#### Financial assets by risk category

Exchange receivables of kEUR 1 969 entirely relate to entities without external credit rating that never defaulted in the past. Non-exchange recoverables of kEUR 109 compose amounts due by the Member States, namely the UK and Hungary and are largely VAT related.

### 5.3. LIQUIDITY RISK

#### Maturity analysis of financial liabilities by remaining contractual maturity

The financial liabilities compose accounts payable to third parties (kEUR 552) and to consolidated entities (kEUR 234). All the accounts payable have remaining contractual maturity of less than 1 year.

# **REPORTS ON THE IMPLEMENTATION OF THE BUDGET**

*It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.*

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# 1. RESULT OF THE IMPLEMENTATION OF THE BUDGET

	EUR '000	
	2014	2013
<i>Revenue for the financial year</i>	8 877	8 617
<i>Payments against current year appropriations</i>	(7 140)	(7 278)
<i>Payment appropriations carried over to year N+1</i>	(1 512)	(891)
<i>Cancellation of unused payment appropriations carried over from year N-1</i>	130	304
<i>Exchange rate difference</i>	(126)	41
<b>Budget result</b>	<b>230</b>	<b>793</b>

## 2. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	EUR '000	
	2014	2013
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>695</b>	<b>(765)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
<i>Adjustments for Accrual Cut-off (net)</i>	(179)	(725)
<i>Unpaid invoices at year end but booked in expenses</i>	450	22
<i>Depreciation of intangible and tangible assets</i>	112	96
<i>Movement in provisions</i>	(535)	417
<i>Prefinancing given in previous year and cleared in the year</i>	208	437
<i>Payments made from carry-over of payment appropriations</i>	762	1 366
<i>Other</i>	216	(251)
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
<i>Asset acquisitions (less unpaid amounts)</i>	(21)	(21)
<i>New pre-financing paid in the year and remaining open as at 31 December</i>	(290)	(208)
<i>New pre-financing received in the year and remaining open as at 31 December</i>	230	793
<i>Entitlements established in previous year and cashed in the year</i>	1	66
<i>Entitlements established on balance sheet accounts and cashed in the year</i>	13	150
<i>Payment appropriations carried over to next year</i>	(1 512)	(891)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	130	304
<i>Other</i>	(51)	2
<b>BUDGET RESULT OF THE YEAR</b>	<b>230</b>	<b>793</b>

### 3. IMPLEMENTATION OF EU BUDGET REVENUE

Item	Income appropriations		Entitlements established			Revenue			% of budget	EUR '000 Outstanding	
	Initial	Final	Current year	Carried over	Total	Current year	Carried over	Total			
<b>Title 1 : European Union Subsidy</b>											
<b>Chapter 10 : European Union Subsidy</b>											
100	European Union Subsidy	8 305	8 576	8 605	1	8 605	8 592	-	8 592	102.81%	13
<b>Title 9 : Other revenue</b>											
<b>Chapter 90 : Other revenue</b>											
900	Miscellaneous revenue	-	285	285	-	285	285	-	285	56.63%	-
<b>Total CEPOL</b>		<b>8 305</b>	<b>8 861</b>	<b>8 890</b>	<b>1</b>	<b>8 890</b>	<b>8 877</b>	<b>-</b>	<b>8 877</b>	<b>100.18%</b>	<b>13</b>

## 4. IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY BUDGET LINE

Budget line		Budget appropriations					Additional appropriations		Total			EUR '000
		Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Appropriations 6	Execution 7	Appropriations 8=3+6	Execution 9=4+7	% 10=9/8	
<b>Title 1 : Expenditure relating to persons working with the European Police College</b>												
<b>Chapter 11 : Staff in active employment</b>												
1100	Basic Salary	1 780	50	1 830	1 828	99.92%	-	-	1 830	1 828	99.92%	
1101	Monthly Allowances	518	24	542	541	99.94%	-	-	542	541	99.94%	
1102	Expatriation & Foreign Residence Allowances	125	12	137	137	99.87%	285	61	422	198	46.86%	
1115	Contract staff	457	(48)	409	407	99.35%	-	-	409	407	99.35%	
1118	National experts on secondment	266	26	291	291	100.00%	-	-	291	291	100.00%	
1120	Further training & language courses & retraining f	8	22	30	30	100.00%	-	-	30	30	100.00%	
1130	Social contributions	85	3	88	87	98.71%	-	-	88	87	98.71%	
1141	Annual travel expenses from the place of employmen	52	-	52	51	98.37%	-	-	52	51	98.37%	
1150	Overtime	-	2	2	-	0.00%	-	-	2	-	0.00%	
1174	Payment for admin assistance from Community instit	70	-	70	42	60.30%	0	-	70	42	60.22%	
1175	Other services and work to be contracted out	60	214	274	274	100.00%	-	-	274	274	100.00%	
1180	Expenditure on recruitment	54	(19)	35	34	98.29%	-	-	35	34	98.29%	
1190	Salary weightings	970	(467)	503	503	100.00%	-	-	503	503	100.00%	
<b>Total Chapter 11</b>		<b>4 445</b>	<b>(181)</b>	<b>4 265</b>	<b>4 227</b>	<b>99.13%</b>	<b>285</b>	<b>61</b>	<b>4 550</b>	<b>4 288</b>	<b>94.26%</b>	
<b>Chapter 13 : Missions and duty travel</b>												
1300	Mission expenses & travel expenses & incidental ex	20	59	79	79	100.00%	1	-	80	79	99.04%	
<b>Total Chapter 13</b>		<b>20</b>	<b>59</b>	<b>79</b>	<b>79</b>	<b>100.00%</b>	<b>1</b>	<b>-</b>	<b>80</b>	<b>79</b>	<b>99.04%</b>	
<b>Chapter 14 : Socio-Medical Infrastructure</b>												
1410	Medical expenses	3	-	3	1	40.06%	-	-	3	1	40.06%	
1420	Staff Committee	1	-	1	0	31.63%	-	-	1	0	31.63%	
1430	Schooling and nursery	-	74	74	70	94.34%	-	-	74	70	94.34%	
<b>Total Chapter 14</b>		<b>4</b>	<b>74</b>	<b>78</b>	<b>72</b>	<b>91.47%</b>	<b>-</b>	<b>-</b>	<b>78</b>	<b>72</b>	<b>91.47%</b>	

Budget line		Budget appropriations					Additional appropriations		Total			EUR '000
		Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Apprpr. 6	Execution 7	Apprpr. 8=3+6	Execution 9=4+7	% 10=9/8	
<b>Chapter 16 : Social welfare</b>												
1610	Social contacts between staff	2	2	4	4	97.22%	-	-	4	4	97.22%	
<b>Total Chapter 16</b>		<b>2</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>97.22%</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>97.22%</b>	
<b>Chapter 17 : Entertainment and representation expenses</b>												
1700	Entertainment and representation expenses	3	1	4	4	100.00%	-	-	4	4	100.00%	
<b>Total Chapter 17</b>		<b>3</b>	<b>1</b>	<b>4</b>	<b>4</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>100.00%</b>	
<b>Total Title 1</b>		<b>4 474</b>	<b>(44)</b>	<b>4 429</b>	<b>4 386</b>	<b>99.01%</b>	<b>286</b>	<b>61</b>	<b>4 715</b>	<b>4 447</b>	<b>94.30%</b>	

EUR '000

Budget line	Budget appropriations					Additional appropriations		Total Execution 9=4+7	%		
	Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Apprpr. 6	Execution 7			Apprpr. 8=3+6	% 10=9/8
<b>Title 2 : Buildings, equipment and miscellaneous expenditure</b>											
<b>Chapter 20 : Investments in immovable property, rental of buildings and associated costs</b>											
2003	Cost of renting office space (parkings)	-	15	15	13	86.67%	-	-	15	13	86.67%
2010	Insurance related to buildings	2	2	4	2	46.48%	-	-	4	2	46.48%
2020	Water & gas & electricity & heating	20	(7)	13	13	99.13%	-	-	13	13	99.13%
2030	Cleaning and maintenance	132	(69)	62	62	98.74%	-	-	62	62	98.74%
2040	Fitting out premises and other expenditure	2	4	6	5	94.06%	-	-	6	5	94.06%
<b>Total Chapter 20</b>		<b>155</b>	<b>(55)</b>	<b>100</b>	<b>95</b>	<b>94.53%</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>95</b>	<b>94.53%</b>
<b>Chapter 21 : Information and communication technology expenditure</b>											
2100	Acquisition of equipment and software	20	227	247	247	99.93%	-	-	247	247	99.93%
2102	Maintenance of equipment and software	30	(0)	30	29	98.87%	-	-	30	29	98.87%
2103	ICT Technical support and assistance	40	(10)	30	29	97.54%	-	-	30	29	97.54%
2104	Telecommunications	80	31	111	111	99.98%	-	-	111	111	99.98%
2105	Commission IT systems	36	(1)	35	34	96.68%	-	-	35	34	96.68%
<b>Total Chapter 21</b>		<b>206</b>	<b>248</b>	<b>454</b>	<b>451</b>	<b>99.46%</b>	<b>-</b>	<b>-</b>	<b>454</b>	<b>451</b>	<b>99.46%</b>
<b>Chapter 22 : Movable property and associated costs</b>											
2200	Purchase and replacement of office machinery and t	3	8	11	11	100.00%	-	-	11	11	100.00%
2210	Purchase and replacement of furniture	2	(2)	-	-	0.00%	-	-	-	-	0.00%
2250	Purchase of books & other works in hard copy or so	1	-	1	0	25.82%	-	-	1	0	25.82%
<b>Total Chapter 22</b>		<b>6</b>	<b>6</b>	<b>12</b>	<b>11</b>	<b>93.82%</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>11</b>	<b>93.82%</b>

EUR '000										
Budget line	Budget appropriations					Additional appropriations		Total		
	Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Apprpr. 6	Execution 7	Apprpr. 8=3+6	Execution 9=4+7	% 10=9/8
<b>Chapter 23 : Current administrative expenditure</b>										
2300 Stationery	8	4	12	10	90.55%	-	-	12	10	90.55%
2320 Bank charges	3	(2)	1	0	25.55%	-	-	1	0	25.55%
2330 Legal expenses	3	-	3	-	0.00%	-	-	3	-	0.00%
2350 Miscellaneous insurance	8	2	10	5	50.62%	-	-	10	5	50.62%
2353 Department removals & other transport of equipment	-	72	72	68	94.86%	-	-	72	68	94.86%
<b>Total Chapter 23</b>	<b>21</b>	<b>76</b>	<b>97</b>	<b>84</b>	<b>86.29%</b>	<b>-</b>	<b>-</b>	<b>97</b>	<b>84</b>	<b>86.29%</b>
<b>Chapter 24 : Postal charges</b>										
2400 Postal and delivery charges	12	-	12	5	43.18%	-	-	12	5	43.18%
<b>Total Chapter 24</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>5</b>	<b>43.18%</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>5</b>	<b>43.18%</b>
<b>Total Title 2</b>	<b>399</b>	<b>275</b>	<b>675</b>	<b>646</b>	<b>95.77%</b>	<b>-</b>	<b>-</b>	<b>675</b>	<b>646</b>	<b>95.77%</b>

EUR '000

Budget line	Budget appropriations					Additional appropriations		Total			
	Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Appr. 6	Execution 7	Appr. 8=3+6	Execution 9=4+7	% 10=9/8	
<b>Title 3 : Operational Expenditure</b>											
<b>Chapter 30 : Bodies and organs</b>											
3000	Governance meetings	80	40	120	97	80.95%	-	-	120	97	80.95%
3010	Working Groups	80	-	80	77	96.14%	-	-	80	77	96.14%
3020	Network meetings	95	(15)	81	58	71.69%	-	-	81	58	71.69%
<b>Total Chapter 30</b>		<b>255</b>	<b>26</b>	<b>281</b>	<b>232</b>	<b>82.63%</b>	<b>-</b>	<b>-</b>	<b>281</b>	<b>232</b>	<b>82.63%</b>
<b>Chapter 31 : Courses, seminars</b>											
3100	Training activities	1 630	(54)	1 576	1 525	96.81%	14	14	1 589	1 539	96.84%
3111	Travel for participants	872	(7)	865	865	99.99%	2	-	867	865	99.79%
3130	e-Learning Modules	80	(28)	52	52	99.89%	-	-	52	52	99.89%
<b>Total Chapter 31</b>		<b>2 582</b>	<b>(89)</b>	<b>2 493</b>	<b>2 442</b>	<b>97.98%</b>	<b>15</b>	<b>14</b>	<b>2 508</b>	<b>2 456</b>	<b>97.92%</b>
<b>Chapter 32 : Other programme activities</b>											
3200	Common Curricula	20	4	24	24	99.14%	-	-	24	24	99.14%
3210	Research and Science	40	(20)	20	5	26.50%	-	-	20	5	26.50%
3220	Electronic Network	70	28	98	94	95.56%	-	-	98	94	95.56%
3240	Exchange Programme	305	50	355	324	91.17%	1	-	356	324	91.04%
3250	External Relations	10	-	10	9	91.19%	-	-	10	9	91.19%
<b>Total Chapter 32</b>		<b>445</b>	<b>62</b>	<b>507</b>	<b>456</b>	<b>89.85%</b>	<b>1</b>	<b>-</b>	<b>508</b>	<b>456</b>	<b>89.76%</b>
<b>Chapter 35 : Missions</b>											
3510	Network related missions	120	27	147	147	100.00%	-	-	147	147	100.00%
<b>Total Chapter 35</b>		<b>120</b>	<b>27</b>	<b>147</b>	<b>147</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>147</b>	<b>147</b>	<b>100.00%</b>
<b>Chapter 37 : Other operational activities</b>											
3700	Other Operational Activities	30	15	45	44	99.99%	-	-	45	44	99.99%
<b>Total Chapter 37</b>		<b>30</b>	<b>15</b>	<b>45</b>	<b>44</b>	<b>99.99%</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>44</b>	<b>99.99%</b>
<b>Total Title 3</b>		<b>3 432</b>	<b>40</b>	<b>3 472</b>	<b>3 321</b>	<b>95.66%</b>	<b>16</b>	<b>14</b>	<b>3 488</b>	<b>3 335</b>	<b>95.62%</b>
<b>TOTAL CEPOL</b>		<b>8 305</b>	<b>271</b>	<b>8 576</b>	<b>8 353</b>	<b>97.40%</b>	<b>302</b>	<b>75</b>	<b>8 878</b>	<b>8 428</b>	<b>94.93%</b>

## 5. IMPLEMENTATION OF PAYMENT APPROPRIATIONS BY BUDGET LINE

Budget line		Budget appropriations					Additional appropriations		Total			EUR '000
		Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Appropriations 16	Execution 17	Appropriations 18=13+16	Execution 19=14+17	% 20=19/18	
<b>Title 1 : Expenditure relating to persons working with the European Police College</b>												
<b>Chapter 11 : Staff in active employment</b>												
1100	Basic Salary	1 780	50	1 830	1 828	99.92%	-	-	1 830	1 828	99.92%	
1101	Monthly Allowances	518	24	542	541	99.94%	-	-	542	541	99.94%	
1102	Expatriation & Foreign Residence Allowances	125	12	137	137	99.87%	285	61	422	197	46.78%	
1115	Contract staff	457	(48)	409	407	99.35%	-	-	409	407	99.35%	
1118	National experts on secondment	266	26	291	291	100.00%	-	-	291	291	100.00%	
1120	Further training & language courses & retraining f	8	22	30	21	68.17%	4	1	34	22	65.17%	
1130	Social contributions	85	3	88	87	98.71%	-	-	88	87	98.71%	
1141	Annual travel expenses from the place of employmen	52	-	52	51	98.37%	-	-	52	51	98.37%	
1150	Overtime	-	2	2	-	0.00%	-	-	2	-	0.00%	
1174	Payment for admin assistance from Community instit	70	-	70	38	54.01%	0	-	70	38	53.94%	
1175	Other services and work to be contracted out	60	214	274	144	52.39%	34	32	309	176	56.88%	
1180	Expenditure on recruitment	54	(19)	35	18	51.22%	1	1	36	19	52.73%	
1190	Salary weightings	970	(467)	503	503	100.00%	-	-	503	503	100.00%	
<b>Total Chapter 11</b>		<b>4 445</b>	<b>(181)</b>	<b>4 265</b>	<b>4 066</b>	<b>95.35%</b>	<b>324</b>	<b>95</b>	<b>4 589</b>	<b>4 161</b>	<b>90.69%</b>	
<b>Chapter 13 : Missions and duty travel</b>												
1300	Mission expenses & travel expenses & incidental ex	20	59	79	69	86.85%	5	-	1 830	1 828	85.92%	
<b>Total Chapter 13</b>		<b>20</b>	<b>59</b>	<b>79</b>	<b>69</b>	<b>86.85%</b>	<b>5</b>	<b>4</b>	<b>85</b>	<b>73</b>	<b>85.92%</b>	
<b>Chapter 14 : Socio-Medical Infrastructure</b>												
1410	Medical expenses	3	-	3	1	40.06%	-	-	1 830	1 828	40.06%	
1420	Staff Committee	1	-	1	0	31.63%	-	-	1	0	31.63%	
1430	Schooling and nursery	-	74	74	70	94.34%	-	-	74	70	94.34%	
<b>Total Chapter 14</b>		<b>4</b>	<b>74</b>	<b>78</b>	<b>72</b>	<b>91.47%</b>	<b>-</b>	<b>-</b>	<b>78</b>	<b>72</b>	<b>91.47%</b>	

EUR '000

Budget line	Budget appropriations					Additional appropriations		Total		
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Apprpr. 16	Execution 17	Apprpr. 18=13+16	Execution 19=14+17	% 20=19/18
<b>Chapter 16 : Social welfare</b>										
1610 Social contacts between staff	2	2	4	2	61.95%	-	-	1 830	1 828	61.95%
<b>Total Chapter 16</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>61.95%</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>2</b>	<b>61.95%</b>
<b>Chapter 17 : Entertainment and representation expenses</b>										
1700 Entertainment and representation expenses	3	1	4	2	65.86%	-	-	1 830	1 828	65.86%
<b>Total Chapter 17</b>	<b>3</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>65.86%</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>2</b>	<b>65.86%</b>
<b>Total Title 1</b>	<b>4 474</b>	<b>(44)</b>	<b>4 429</b>	<b>4 212</b>	<b>95.08%</b>	<b>330</b>	<b>99</b>	<b>4 759</b>	<b>4 310</b>	<b>90.57%</b>

Budget line	Budget appropriations					Additional appropriations		Total			
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Appr. 16	Execution 17	Appr. 18=13+16	Execution 19=14+17	% 20=19/18	
<b>Title 2 : Buildings, equipment and miscellaneous expenditure</b>											
<b>Chapter 20 : Investments in immovable property, rental of buildings and associated costs</b>											
2003	Cost of renting office space (parkings)	-	15	15	1	6.82%	-	-	15	1	6.82%
2010	Insurance related to buildings	2	2	4	2	46.48%	-	-	4	2	46.48%
2020	Water & gas & electricity & heating	20	(7)	13	8	65.80%	4	4	17	13	73.09%
2030	Cleaning and maintenance	132	(69)	62	62	98.74%	31	30	94	91	97.47%
2040	Fitting out premises and other expenditure	2	4	6	4	65.52%	2	1	7	5	72.30%
<b>Total Chapter 20</b>		<b>155</b>	<b>(55)</b>	<b>100</b>	<b>77</b>	<b>76.69%</b>	<b>37</b>	<b>35</b>	<b>137</b>	<b>112</b>	<b>81.63%</b>
<b>Chapter 21 : Information and communication technology expenditure</b>											
2100	Acquisition of equipment and software	20	227	247	16	6.59%	34	34	281	50	17.83%
2102	Maintenance of equipment and software	30	(0)	30	13	44.25%	16	16	46	29	63.69%
2103	ICT Technical support and assistance	40	(10)	30	20	66.67%	15	-	45	20	44.44%
2104	Telecommunications	80	31	111	22	19.93%	13	12	124	34	27.30%
2105	Commission IT systems	36	(1)	35	29	81.92%	-	-	35	29	81.92%
<b>Total Chapter 21</b>		<b>206</b>	<b>248</b>	<b>454</b>	<b>101</b>	<b>22.18%</b>	<b>78</b>	<b>62</b>	<b>532</b>	<b>162</b>	<b>30.51%</b>
<b>Chapter 22 : Movable property and associated costs</b>											
2200	Purchase and replacement of office machinery and t	3	8	11	6	52.03%	-	-	11	6	52.03%
2210	Purchase and replacement of furniture	2	(2)	-	-	0.00%	1	1	1	1	88.00%
2250	Purchase of books & other works in hard copy or so	1	-	1	0	25.82%	-	-	1	0	25.82%
<b>Total Chapter 22</b>		<b>6</b>	<b>6</b>	<b>12</b>	<b>6</b>	<b>49.85%</b>	<b>1</b>	<b>1</b>	<b>13</b>	<b>7</b>	<b>52.78%</b>

Budget line	Budget appropriations					Additional appropriations		Total		
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Appropriations 16	Execution 17	Appropriations 18=13+16	Execution 19=14+17	% 20=19/18
<b>Chapter 23 : Current administrative expenditure</b>										
2300 Stationery	8	4	12	5	45.10%	24	23	35	28	79.34%
2320 Bank charges	3	(2)	1	0	25.55%	0	0	1	0	34.83%
2330 Legal expenses	3	-	3	-	0.00%	-	-	3	-	0.00%
2350 Miscellaneous insurance	8	2	10	1	14.38%	1	0	10	2	15.53%
2353 Department removals & other transport of equipment	-	72	72	68	94.61%	-	-	72	68	94.61%
<b>Total Chapter 23</b>	<b>21</b>	<b>76</b>	<b>97</b>	<b>75</b>	<b>77.10%</b>	<b>25</b>	<b>23</b>	<b>122</b>	<b>98</b>	<b>80.57%</b>
<b>Chapter 24 : Postal charges</b>										
2400 Postal and delivery charges	12	-	12	4	31.89%	5	0	16	4	25.25%
<b>Total Chapter 24</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>4</b>	<b>31.89%</b>	<b>5</b>	<b>0</b>	<b>16</b>	<b>4</b>	<b>25.25%</b>
<b>Total Title 2</b>	<b>399</b>	<b>275</b>	<b>675</b>	<b>262</b>	<b>38.85%</b>	<b>145</b>	<b>121</b>	<b>820</b>	<b>383</b>	<b>46.74%</b>

Budget line	Budget appropriations					Additional appropriations		Total			
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Appropr. 16	Execution 17	Appropr. 18=13+16	Execution 19=14+17	% 20=19/18	
<b>Title 3 : Operational Expenditure</b>											
<b>Chapter 30 : Bodies and organs</b>											
3000	Governance meetings	80	40	120	70	58.45%	10	6	130	76	58.21%
3010	Working Groups	80	-	80	51	63.58%	3	3	83	54	64.82%
3020	Network meetings	95	(15)	81	50	62.61%	-	-	81	50	62.61%
<b>Total Chapter 30</b>		<b>255</b>	<b>26</b>	<b>281</b>	<b>171</b>	<b>61.11%</b>	<b>14</b>	<b>9</b>	<b>294</b>	<b>180</b>	<b>61.29%</b>
<b>Chapter 31 : Courses, seminars</b>											
3100	Training activities	1 630	(54)	1 576	1 171	74.32%	407	351	1 983	1 522	76.78%
3111	Travel for participants	872	(7)	865	702	81.19%	54	50	919	752	81.90%
3130	e-Learning Modules	80	(28)	52	37	70.98%	42	42	94	79	83.97%
<b>Total Chapter 31</b>		<b>2 582</b>	<b>(89)</b>	<b>2 493</b>	<b>1 910</b>	<b>76.63%</b>	<b>503</b>	<b>444</b>	<b>2 996</b>	<b>2 354</b>	<b>78.58%</b>
<b>Chapter 32 : Other programme activities</b>											
3200	Common Curricula	20	4	24	21	87.22%	8	6	32	27	84.53%
3210	Research and Science	40	(20)	20	-	0.00%	35	32	55	32	58.30%
3220	Electronic Network	70	28	98	23	23.88%	63	63	161	86	53.59%
3240	Exchange Programme	305	50	355	302	85.11%	24	18	379	320	84.45%
3250	External Relations	10	-	10	8	75.36%	8	7	18	15	83.22%
<b>Total Chapter 32</b>		<b>445</b>	<b>62</b>	<b>507</b>	<b>354</b>	<b>69.83%</b>	<b>137</b>	<b>126</b>	<b>645</b>	<b>480</b>	<b>74.50%</b>
<b>Chapter 35 : Missions</b>											
3510	Network related missions	120	27	147	129	88.01%	13	11	160	140	88.03%
<b>Total Chapter 35</b>		<b>120</b>	<b>27</b>	<b>147</b>	<b>129</b>	<b>88.01%</b>	<b>13</b>	<b>11</b>	<b>160</b>	<b>140</b>	<b>88.03%</b>
<b>Chapter 37 : Other operational activities</b>											
3700	Other Operational Activities	30	15	45	27	61.43%	52	26	96	53	55.26%
<b>Total Chapter 37</b>		<b>30</b>	<b>15</b>	<b>45</b>	<b>27</b>	<b>61.43%</b>	<b>52</b>	<b>26</b>	<b>96</b>	<b>53</b>	<b>55.26%</b>
<b>Total Title 3</b>		<b>3 432</b>	<b>40</b>	<b>3 472</b>	<b>2 593</b>	<b>74.67%</b>	<b>718</b>	<b>615</b>	<b>4 190</b>	<b>3 208</b>	<b>76.56%</b>
<b>TOTAL CEPOL</b>		<b>8 305</b>	<b>271</b>	<b>8 576</b>	<b>7 066</b>	<b>82.40%</b>	<b>1 193</b>	<b>836</b>	<b>9 769</b>	<b>7 902</b>	<b>80.88%</b>