



Annual accounts of the  
European Union Agency for  
Law Enforcement Training

Financial year 2020

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## **CERTIFICATION OF THE ACCOUNTS**

I acknowledge my responsibility for the preparation and presentation of the annual accounts of CEPOL, the European Union Agency for Law Enforcement Training in accordance with Article 102 of the Framework Financial Regulation ('FFR') and I hereby certify that the annual accounts of the CEPOL for the year 2020 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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

Rosa ALDEA BUSQUETS  
**Accounting Officer of the  
European Union Agency for Law  
Enforcement Training**

## BACKGROUND INFORMATION NOTE

### 1.1. General background on the entity

#### Establishment

The European Union Agency for Law Enforcement Training, known also as CEPOL, is an agency of the European Union dedicated to developing, implementing and coordinating training for law enforcement officials.

CEPOL was founded by Council Decision 200/820/JHA of 22 December 2000. Its current legal mandate stems from the Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 and is in force since 1 July 2016.

#### Mission

CEPOL contributes to a safer Europe by facilitating cooperation and knowledge sharing among law enforcement officials of the EU Member States<sup>1</sup> and to some extent, of 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.

#### Main operational activities

CEPOL brings together a network of training institutes for law enforcement officials in EU Member States and supports them in providing frontline training on security priorities, law enforcement cooperation and information exchange. CEPOL also works with EU bodies, international organisations, and third countries to ensure that the most serious security threats are tackled with a collective response.

CEPOL's current portfolio encompasses residential activities, online learning (webinars, online modules, online courses), exchange programmes, common curricula, research and science.

#### Governance

CEPOL is headed by an Executive Director, who is accountable to a Management Board. The Management Board is made up of representatives from EU Member States and the European Commission. The chair of the Management Board is a representative of one of the three Member States that have jointly prepared the Council of the European Union's 18-month programme. The Management Board meets at least twice per year. In addition, CEPOL has dedicated National Units (CNUs) in every Member State to provide information and assistance to law enforcement officials who wish to participate in CEPOL's activities. CNUs also support CEPOL's operations.

The agency's annual work programme is built with input from this network and other stakeholders, resulting in topical and focused activities designed to meet the needs of Member States in the priority areas of the EU internal security strategy. Moreover, CEPOL assesses training needs to address EU security priorities.

#### Sources of financing

CEPOL does not receive any external financing. All the financial resources stem from the general budget of the European Union and can be split as follows:

- Annual balancing subsidy from DG HOME, the parent DG;
- Dedicated Union External Assistance funds (through Grant/Delegation/Contribution agreements) to assist third countries in building their capacities in relevant law enforcement policy areas, in line with the established priorities of the Union;
- Funds received in respect to agreements (co-operation and financing) with other EU entities.

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<sup>1</sup> Denmark is not considered Member State in relation to CEPOL in accordance with Protocol 22 on the position of Denmark in respect of the area of freedom, security and justice, annexed to the TEU and to the TFEU

## 1.2. Annual accounts

### Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial regulation (FFR)<sup>2</sup>. As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

### Accounting Officer

In accordance with the FFR, the Management Board of the entity appoints the Accounting Officer who is, amongst other tasks, responsible for preparation of the annual accounts, which are consolidated in those of the EU.

Following the decision of the CEPOL Management Board number 04/2014/GB of 13 March 2014, the Accounting Officer of the Commission shall, as of 01 April 2014, act as the Accounting Officer of CEPOL.

### Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

### Process from provisional accounts to discharge

The provisional annual accounts prepared by the Accounting Officer are transmitted, by the 1<sup>st</sup> of March of the following year, to the European Court of Auditors (ECA) and to the audit company selected by the entity. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Management Board for opinion.

The final annual accounts, together with the opinion of the management board, are sent to the accounting officer of the Commission, the ECA, the European Parliament and the Council by 1 July of the following financial year. The ECA scrutinises the final annual accounts and includes any findings in the annual report for the European Parliament and the Council.

It falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Director in respect of the implementation of the budget for a given financial year. Amongst other elements this decision is also based on a review of the accounts and the annual report of the ECA.

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<sup>2</sup> COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council

## 1.3. Operational highlights

### Achievements of the year

CEPOL originally planned to implement 81 residential training activities for the Member States (MS) throughout 2020. Due to the COVID-19 pandemic, only four courses were implemented as onsite activities throughout the year: one in March before the lockdown; and three activities in September/October with extended precautionary measures.

The agency converted 28 residential courses to online training actions, such as online courses, webinars and virtual courses. These converted activities focused on key areas of serious organised crime, such as fighting facilitated illegal immigration, financial crimes, asset recovery, trafficking in human beings, cyber-attacks, online child-abuse, open source intelligence, drug trafficking and document fraud. Besides conducting courses in the European Multidisciplinary Platform Against Criminal Threats (EMPACT) – Policy cycle areas, the agency implemented training actions covering various areas of counter-terrorism and radicalisation, interoperability, forensics and Common Security and Defence Policy (CSDP) missions.

As a result of national health measures and travel restrictions, 49 onsite training activities had to be cancelled, mainly courses that were originally granted to Framework Partner training institutions in the Member States.

In addition to the regular CEPOL webinar programme, the implementation of which was not affected by the pandemic, CEPOL responded to the situation by setting up an ad hoc series of additional COVID-19 related webinars. These were set up as a result of the specially dedicated Training Needs Analysis on the impact of COVID-19 on EMPACT crime areas, conducted by CEPOL together with the EMPACT groups. Additionally, six regular webinars with a focus on the pandemic and its consequences for specific types of crime and law enforcement work –with a particular view to the consequences for cross-border cooperation were launched. In the light of the need to reinforce online learning due to the pandemic, CEPOL developed new online learning opportunities in the form of ‘e-Lessons’ (mini-modules for self-learning) and ‘e-Workshops’ (designed for a small group of max. 10 learners,), both on very specific topics. The increased number of eLearning activities resulted in an approximately 25% increase in the number of participants.

CEPOL initiated five new eLearning projects to respond to the challenges of COVID-19 developments, affecting the training of the EU Law Enforcement (LE) community. These initiatives were launched with the aim of satisfying the demand for increased online services in LE training, and the need to upskill digital competencies of training officers, by offering adequate qualifications on delivering high quality training services. Under the umbrella of these projects, several new, innovative and engaging learning activities were introduced, enriching CEPOL’s training portfolio.

The Agency also set up a COVID-19 Task Force (TF) to provide dedicated online support to our partners, both at national and international level. The aim of the TF was to provide support to the Member States and partners in the context of the coronavirus outbreak crisis. To enable this, CEPOL’s available GoTo licenses were made available upon request. Under the umbrella of the TF, 77 online activities by seven MS with 5 091 participants were implemented until the end of 2020. Moreover, CEPOL supported a number of EU Agencies (EU-LISA, EMCDDA, ENISA, EEAS) and International Organisations (OSCE, IOM, etc.) by providing information and advice on eLearning and/or providing online tools and relevant online support for the delivery of their eLearning activities.

As in the two previous years, CEPOL and Frontex (the European Border and Coast Guard Agency) launched in 2020 a joint Exchange Programme for applicants who wished to apply under the category of border and coast guarding. Frontex committed itself to fund the costs of a minimum of 80 exchanges in 2020 under this thematic area. Out of the minimum planned 80 joint exchanges, only 13 were implemented (16%) due to the already mentioned COVID-19 pandemic situation in Europe and the decision to suspend all CEPOL face-to-face activities.

As a result of the COVID-19 developments, CEPOL reinforced its strategic course to evolve as the eLearning hub for the Member States, which constitutes one of the three top strategic priorities of the agency for the forthcoming years.

Furthermore, CEPOL successfully finalised the implementation of two external EU-funded projects:

- Financial Investigations In-Service Training Programme Western Balkans (CEPOL FI WB), funded by the European Commission Directorate General for Neighbourhood Policy and Enlargement Negotiations (DG NEAR);
- and CEPOL-MENA Counter Terrorism Training Partnership 2 project (CEPOL CT2), covering six partner countries in the MENA Region, funded by the Service for EU Policy Instruments Beirut regional centre (FPI Beirut).

While the CEPOL FI WB project was closed before the outbreak of COVID-19, the CEPOL CT2 project activities were strongly affected, generating a high rate of cancellations, while the possibility of switching to online environment was rather limited. This resulted in underspending of the overall budget.

For the project cycle period starting in 2020, CEPOL successfully negotiated with DG DEVCO (the European Commission's Directorate General for Development Cooperation) and DG NEAR, a project portfolio covering the entire spectrum of the EU Enlargement and Neighbourhood policy area with four projects:

- CT INFLOW Interregional project on Counter-Terrorism Information Exchange and Criminal Justice Response, targeting five countries of the EU South Neighbourhood and Turkey, funded by the Instrument contributing to Stability and Peace (IcSP 2018) via DG DEVCO for 48 months- 2020-2024);
- EUROMED Police targeting nine partners in the EU South Neighbourhood, funded by DG NEAR under the ENPI financial instrument with a duration of 48 months (2020-2024);
- TOPCOP (Training and Operational Partnership against Organised Crime), covering six European Neighbourhood Eastern partner countries. The project is funded by the European Neighbourhood Policy Instrument (ENPI) via DG NEAR for 48 months (2020-2024);
- WB PaCT (Western Balkans project against Crime and Terrorism), funded by the Instrument of Pre-accession (IPA II) via DG NEAR. The project covers the six WB jurisdictions and has a duration of 36 months (2020-2023).

Taking into account that all projects are in their inception phase, the impact of COVID-19 was moderate on the budget, creating savings for the implementation of operational activities.

## Budget and budget implementation

The regular budget of CEPOL (Title 1-3) is financed from the General Budget of the European Union in a form of subsidy. In 2020 the voted budget increased by 12% compared to 2019. This budget amounted to kEUR 10 439 in 2020 (kEUR 9 308 in 2019).

### **IMPACT OF COVID-19:**

Due to the impossibility of organising law enforcement training in the traditional way due the COVID-19 pandemic, CEPOL adjusted its implementation methods, wherever possible. Despite all efforts, not all activities could be implemented online. The travel restrictions and the measures to protect public health caused a considerable underspending, therefore CEPOL participated in the 2020 Global Transfer Exercise launched by DG BUDG in August 2020 and returned kEUR 750 of both commitment and payment appropriations.

In November 2020, CEPOL negotiated with DG HOME the return of an additional kEUR 1 859 surplus accumulated, following further restrictions introduced in Europe and worldwide. Overall, an amount of kEUR 2 609 has been returned to DG HOME reducing CEPOL's 2020 budget from kEUR 10 439 to kEUR 7 829.

The final budget implementation in terms of commitments was 92%, payments reached 74%, and 18% of the payment appropriations were carried over to 2021. In comparison, CEPOL executed almost 100% of its commitment appropriations in 2019, 89% were paid and the carry-over was 10%.

Item	kEUR			
	2020		2019	
EU subsidy	7 829		9 308	
Committed	7 179	92%	9 299	100%
Paid	5 809	74%	8 314	89%
Carried over	1 370	18%	984	11%

This excludes assigned revenue, the carry-over from 2019 and the payment appropriations foreseen as unused.

**Title 1** budget lines are dedicated to **staff expenditure**, such as salaries and allowances for personnel working with CEPOL. Title 1 also includes recruitment expenses, staff training and missions, expenses for the socio-medical infrastructure and representation costs. The paid budgetary expenses were kEUR 4 195 (similar to last year kEUR 4 180)

**Title 2** budget lines refer to **administrative expenditure**, such as building related costs, IT systems, furniture, office equipment, telecommunications, legal expenses, translations, and correspondence. The paid budgetary expenses were kEUR 313 (similar to last year kEUR 307)

**Title 3** covers the implementation of the **operational activities** and tasks assigned to CEPOL in accordance with (Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November and detailed in the Single Programming Document (SPD 2020-2022)) adopted by the MB (33/2020/MB) of 30 November 2020. CEPOL's core activities have been heavily impacted by the restrictive measures introduced in Europe and worldwide due to the COVID-19 pandemic. The resurgence of the pandemic in autumn and further restrictions obliged CEPOL to shift its implementation modalities. As a consequence of activities being many times rescheduled and implemented in alternative ways, the year end was characterized by an exceptionally high workload both at operational and procurement level. Therefore, a high number of services were ordered at the end of the year to comply with the requirements of the new implementing methods. There was a significant decrease in paid budgetary expenses kEUR 1 377 compared to 2019 kEUR 3 939.

Under Title 3 – as assigned revenue<sup>i</sup> – a joint CEPOL Frontex Exchange Programme was implemented for the third time (first in 2018), allowing applicants to apply under the categories of border and coast guarding. Due to the COVID-19 restrictions, out of the received kEUR 130k, only kEUR 44 was used (34%); and the remaining amount will be transferred back.

**Title 5 (assigned revenue)** was created for implementing other operational activities through grant/delegation/contribution agreements. Two capacity-building action implementations were finalised in 2020:

- CEPOL FI WB;
- CEPOL CT2.

In addition, a kEUR 23 461 project portfolio has contracted four projects (details in the previous section) and their implementation has started:

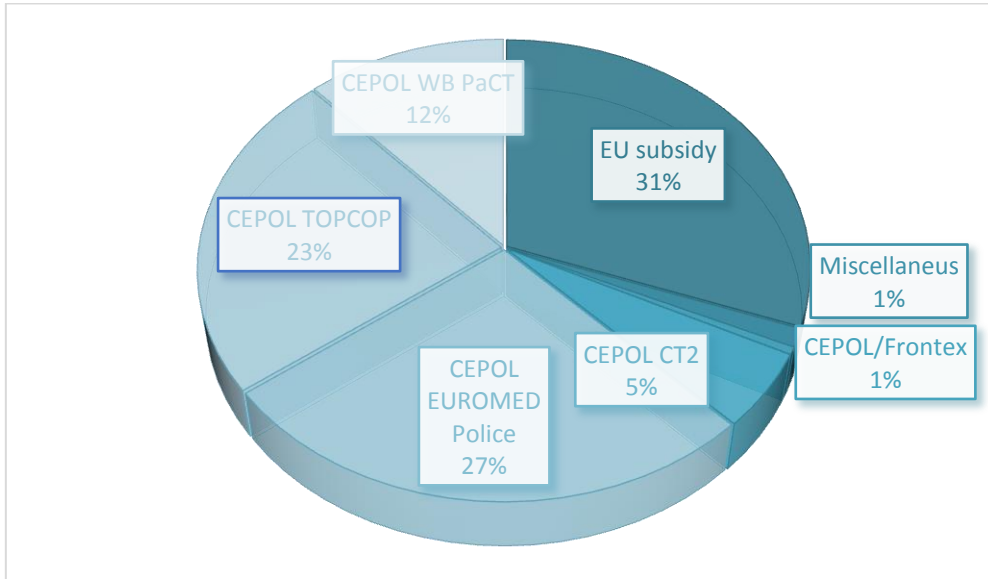
- CT INFLOW, total estimated cost of the action (48 months): kEUR 7 500. It was signed in 2019 and the first instalment arrived in December 2019, (kEUR 3 750); however the project implementation started in April 2020;
- EUROMED Police, total estimated cost of the action (48 months): kEUR 6 961;
- TOPCOP, total estimated cost of the action (48 months): kEUR 6 000;
- WB PaCT, total estimated cost of the action (36 months): kEUR 3 000.

The available budget / total payment appropriations for these projects in 2020 was kEUR 22 645, kEUR 3 319 were paid (15%) and kEUR 19 325 appropriations were carried over to 2021. The relatively high carry-over is because the new projects were in their inception phase in 2020.

## Revenue implementation

CEPOL in 2020 collected as revenue:

- kEUR 7 829 as EU subsidy;
- kEUR 328 as assigned revenue, originated from unused pre-financing, reimbursement of costs (repayments);
- kEUR 130 as assigned revenue related to the joint CEPOL/Frontex Exchange Programme;
- CEPOL received the final instalments for the implementation of one of the ongoing project activities as external assigned revenue kEUR 1 370 for CEPOL CT 2;
- The CEPOL FI WB activities were finished and the unused amount was paid back (-kEUR 309) and had some recoveries (EUR 12) -kEUR 297 in total;
- On top of it, CEPOL received kEUR 15 961 for the new activities (CEPOL TOPCOP, EUROMED Police, WB PaCT).



In 2020, only 31% of the cashed revenue is for the Regular Budget (EU subsidy), 69% as assigned revenue for implementing other CEPOL activities.

## Evolution of the available commitment appropriations

EUR '000

Item	Revenue as subsidy (final adopted budget)	Assigned revenue	Carry-over of commit. appropri. from 2019	Total commit. appropri. available	Commit- ments made	Carry forward of commitment appropriat. to 2021	Cancelled commit. appropri.
	1	2	3	4=1+2+3	5	6	7
Title 1 Staff expenditure	4 402	20	0	4 422	4 347	20	55
Title 2 Admin. expenditure	677	3	0	679	625	3	51
Title 3 Operational expenditure	2 751	472	0	3 223	2 286	389	547
<b>Total Title 1-3 (regular budget)</b>	<b>7 829</b>	<b>495</b>	<b>0</b>	<b>8 324</b>	<b>7 258</b>	<b>412</b>	<b>654</b>
Title 5 CEPOL CT2	0	2 207	0	2 207	833	1 374	0
Title 5 CEPOL FI WB	0	87	0	87	87	0	0
Title 5 WB PaCT	0	3 000	0	3 000	687	2 313	0
Title 5 CT INFLOW	0	3 750	0	3 750	1 247	2 503	0
Title 5 EUROMED Police	0	6 961	0	6 961	1 504	5 457	0
Title 5 TOPCOP	0	6 000	0	6 000	1 328	4 672	0
<b>Total Title 5 (other activities)</b>	<b>0</b>	<b>22 004</b>	<b>0</b>	<b>22 004</b>	<b>5 685</b>	<b>16 319</b>	<b>0</b>
<b>Grand Total</b>	<b>7 829</b>	<b>22 499</b>	<b>0</b>	<b>30 328</b>	<b>12 944</b>	<b>16 731</b>	<b>654</b>

The total commitment appropriations amounted to kEUR 30 328, kEUR 12 944 were made, kEUR 16 731 were carried forward to 2021, and kEUR 654 were cancelled.

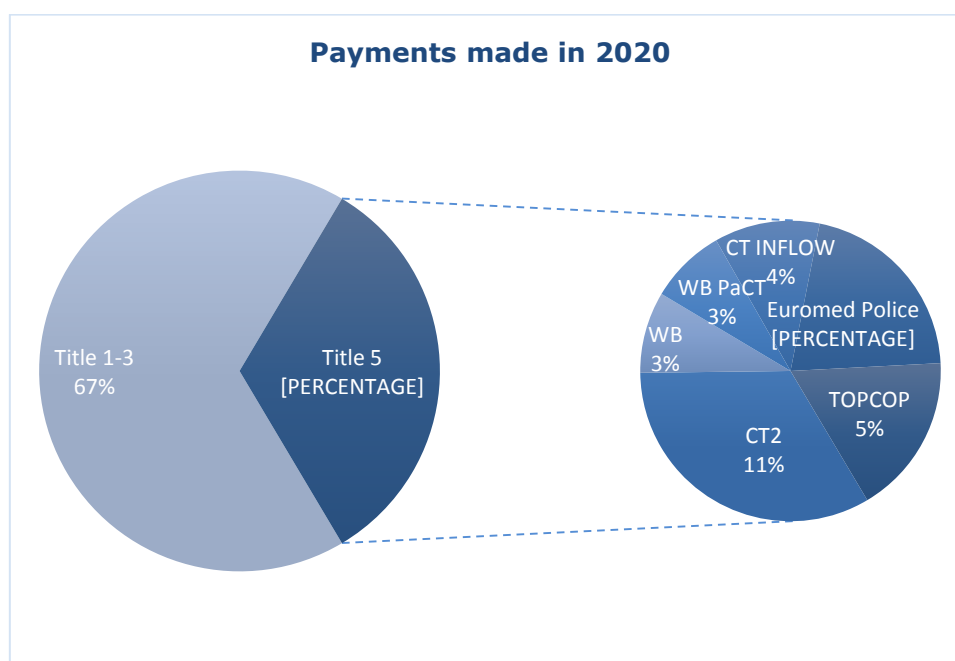
## Evolution of the available payment appropriations

EUR '000

Item	Carry-over of payment appropriations from 2019	Total available appropriations	Payments made	Carry forward payment appropriations to 2021	Cancelled carried over payment appropriations from 2019
Title 1 – Staff expenditure	76	4 511	4 271	171	14
Title 2 – Administrative expenditure	108	795	421	315	9
Title 3 – Operational activities	696	4 002	2 073	1 299	83
<b>Total Title 1-3 (regular budget)</b>	<b>879</b>	<b>9 308</b>	<b>6 765</b>	<b>1 785</b>	<b>105</b>
Title 5 – CEPOL CT2	0	2 644	1 107	1 537	0
Title 5 – CEPOL FI WB	0	290	290	0	0
Title 5 – WB PaCT	0	3 000	272	2 728	0
Title 5 – CT INFLOW	0	3 750	377	3 373	0
Title 5 – EUROMED Police	0	6 961	699	6 262	0
Title 5 – TOPCOP	0	6 000	574	5 426	0
<b>Total Title 5 (other activities)</b>	<b>0</b>	<b>22 645</b>	<b>3 320</b>	<b>19 325</b>	<b>0</b>
<b>Grand Total</b>	<b>879</b>	<b>31 953</b>	<b>10 084</b>	<b>21 110</b>	<b>105</b>

The total payment appropriations amounted to kEUR 31 953 (kEUR 20 653 in 2019), kEUR 10 084 were made (kEUR 13 807 in 2019), kEUR 21 110 were carried forward to 2021, including kEUR 392 assigned revenue on Title 3 and kEUR 19 325 on Title 5.

In addition to the kEUR 654 commitment appropriations, kEUR 109 payment appropriations were cancelled.



67% (76% in 2019) of the payments were financed from the Regular Budget (EU subsidy) and 33% (24% in 2019) from assigned revenue implementing other CEPOL activities.

## Cancelled appropriations

Item	EUR '000		
	Cancelled carried over payment appropriations from 2019	Cancelled commitment/payment appropriations	Total cancelled appropriations
Title 1 – Staff expenditure	14	55	69
Title 2 – Administrative expenditure	9	51	60
Title 3 – Operational activities	83	544	630
<b>Total Title 1-3 (regular budget)</b>	<b>105</b>	<b>650</b>	<b>759</b>
<b>Total Title 5 (other activities)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>105</b>	<b>650</b>	<b>759</b>

Furthermore, there is kEUR 14 result on exchange rate differences, increasing the budget result for 2020 to kEUR 773.

## **Impact of the activities in the financial statements**

In the financial statements, the impact of the above mentioned activities can be noted in the:

- Decrease of revenues related to the EU subsidy and assigned revenues by 25% (kEUR 12 391 in 2019 and kEUR 9 348 in 2020).
- Significant decrease in operating expenses by 58% (kEUR 8 584 in 2019 and kEUR 3 521 in 2020). The decrease by kEUR 5 063 is due to re-designing and cancellation of activities in the context of the outbreak of COVID-19 and also that one of the projects implementation was finalised in March as well as suspension of the face-to-face projects where the activities cannot take place on-line.
- Increase of the economic result of the year from a loss of kEUR 925 in 2019 to a profit of kEUR 1 015 in 2020, due to the increase – in absolute value - of revenues compared to the expenses.
- Increase of funds available on the central treasury liaison reported under exchange receivables from kEUR 6 926 in 2019 to kEUR 21 864 in 2020 due the first instalment to the new contribution agreement signed with DG DEVCO (see note **2.3**). Liabilities related to operating subsidy, reported under payables (see note **2.4**) increased accordingly (2020: kEUR 20 430, 2019: kEUR 5 570).

# FINANCIAL STATEMENTS AND EXPLANATORY NOTES

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

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**BALANCE SHEET**

EUR '000

	Note	31.12.2020	31.12.2019
<b>NON-CURRENT ASSETS</b>			
<i>Property, plant and equipment</i>	2.1	365	365
<i>Pre-financing</i>	2.2	594	-
<i>Exchange receivables and non-exchange recoverables</i>	2.3	98	18
		<b>1 056</b>	<b>383</b>
<b>CURRENT ASSETS</b>			
<i>Pre-financing</i>	2.2	437	-
<i>Exchange receivables and non-exchange recoverables</i>	2.3	22 485	7 460
		<b>22 922</b>	<b>7 460</b>
<b>TOTAL ASSETS</b>		<b>23 979</b>	<b>7 843</b>
<b>CURRENT LIABILITIES</b>			
<i>Payables</i>	2.4	(21 221)	(5 825)
<i>Accrued charges and deferred revenue</i>	2.5	(315)	(591)
		<b>(21 536)</b>	<b>(6 416)</b>
<b>TOTAL LIABILITIES</b>		<b>(21 536)</b>	<b>(6 416)</b>
<b>NET ASSETS</b>		<b>2 442</b>	<b>1 427</b>
<i>Accumulated deficit</i>		1 427	2 352
<i>Economic result of the year</i>		1 015	(925)
<b>NET ASSETS</b>		<b>2 442</b>	<b>1 427</b>

## STATEMENT OF FINANCIAL PERFORMANCE

	Note	2020	EUR '000 2019
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
<i>Subsidy from the Commission</i>	3.1	9 348	12 391
		<b>9 348</b>	<b>12 391</b>
<b>Revenue from exchange transactions</b>			
<i>Foreign exchange gains</i>	3.2	78	45
<i>Other</i>		31	1
		<b>109</b>	<b>46</b>
		<b>9 457</b>	<b>12 437</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.3	(3 521)	(8 584)
<i>Staff costs</i>	3.4	(4 042)	(3 904)
<i>Other expenses</i>	3.5	(878)	(875)
		<b>(8 441)</b>	<b>(13 363)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>1 015</b>	<b>(925)</b>

**CASHFLOW STATEMENT<sup>3</sup>**

	<i>EUR '000</i>	
	2020	2019
<i>Economic result of the year</i>	1 015	(925)
<b>Operating activities</b>		
<i>Depreciation and amortization</i>	145	154
<i>(Increase)/decrease in pre-financing</i>	(1 031)	25
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(15 105)	(2 559)
<i>Increase/(decrease) in payables</i>	15 396	3 780
<i>Increase/(decrease) in accrued charges and deferred revenue</i>	(276)	(107)
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(145)	(368)
<b>NET CASHFLOW</b>	<b>(0)</b>	<b>0</b>

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<sup>3</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. Because of this, CEPOL does not have any bank accounts of its own. 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 31.12.2018</b>	<b>1 562</b>	<b>791</b>	<b>2 352</b>
<i>Allocation of the 2018 economic result</i>	791	(791)	-
<i>Economic result of the year</i>	-	(925)	(925)
<b>BALANCE AS AT 31.12.2019</b>	<b>2 352</b>	<b>(925)</b>	<b>1 427</b>
<i>Allocation of the 2019 economic result</i>	(925)	925	-
<i>Economic result of the year</i>	-	1 015	1 015
<b>BALANCE AS AT 31.12.2020</b>	<b>1 427</b>	<b>1 015</b>	<b>2 442</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT ACCOUNTING POLICIES

## 1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of stakeholders.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

## 1.2. BASIS OF PREPARATION

### 1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

### 1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

#### Euro exchange rates

Currency	31.12.2020	31.12.2019	Currency	31.12.2020	31.12.2019
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.5597</b>	4.2568
<b>CZK</b>	<b>26.2420</b>	25.4080	<b>RON</b>	<b>4.8683</b>	4.783
<b>DKK</b>	<b>7.4409</b>	7.4715	<b>SEK</b>	<b>10.0343</b>	10.4468
<b>GBP</b>	<b>0.8990</b>	0.8508	<b>CHF</b>	<b>1.0802</b>	1.0854
<b>HRK</b>	<b>7.5519</b>	7.4395	<b>JPY</b>	<b>126.4900</b>	121.9400
<b>HUF</b>	<b>363.8900</b>	330.5300	<b>USD</b>	<b>1.2271</b>	1.1234

### 1.2.3. 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, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

#### 1.2.4. Application of new and amended European Union Accounting Rules (EAR)

##### **New EAR which are effective for annual periods beginning on or after 1 January 2020**

There are no new EAR which became effective for annual periods beginning on or after 1 January 2020.

##### **New EAR adopted but not yet effective at 31 December 2020**

On 17 December 2020 the Accounting Officer of the European Commission adopted the revised EAR 11 'Financial Instruments', which is effective for accounting periods beginning on or after 1 January 2021. The revised EAR 11 has been updated in line with the new IPSAS 41 'Financial Instruments' and establishes the principles for the financial reporting of the financial assets and financial liabilities held by the EU entities. For more information please refer to the EU annual accounts of 2020. No material impact of this change is expected due to the small amount of financial instruments in the financial statements of the entity.

## 1.3. BALANCE SHEET

### 1.3.1. Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable, or arises from binding arrangements. Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and the expenses relate solely to the development phase of the asset. Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years).

### 1.3.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer 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 is not depreciated, as it is 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 less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	4 % to 10 %
<i>Plant and equipment</i>	10 % to 25 %
<i>Furniture and vehicles</i>	10 % to 25 %
<i>Computer hardware</i>	25 % to 33 %
<i>Other</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**

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.

Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee.

An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering an operating lease as a lessee, the operating lease payments are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term with neither an asset nor a liability recognised in the balance sheet.

### **1.3.3. 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 tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) 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. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

### **1.3.4. Financial assets**

Financial assets are classified in the following categories: 'financial assets at fair value through surplus or deficit', '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. Based on this classification the entity only has '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. Loans and receivables include term deposits with the original maturity above three months.

### **Initial recognition and measurement**

Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit, transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

### **Subsequent measurement**

Loans and receivables are carried at amortised cost using the effective interest method.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

### **1.3.5. 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 contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the

period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

### 1.3.6. Receivables and recoverables

The EU accounting rules require a separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly.

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) 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 the recoverables. 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.

### 1.3.7. Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services, and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing received (see note **1.4.1**).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment 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. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

### 1.3.8. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, or the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue 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.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer. These aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

## 1.4. STATEMENT OF FINANCIAL PERFORMANCE

### 1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance, revenue is distinguished between:

*(i) Revenue from non-exchange transactions*

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. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability.

*(ii) Revenue from exchange transactions*

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.

### 1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or the incurring of liabilities that result in decreases in net assets. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at the original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions 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 an agreement 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. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

## **1.5. CONTINGENT ASSETS AND LIABILITIES**

### **1.5.1. 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.

### **1.5.2. Contingent liabilities**

A contingent liability is either a possible obligation 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 where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

## **1.6. CONSOLIDATION**

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

## 2. NOTES TO THE BALANCE SHEET

### 2.1. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

EUR '000

	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
<i>Gross carrying amount at 31.12.2019</i>	19	71	963	409	1 462
<i>Additions</i>	-	2	137	5	145
<b>Gross carrying amount at 31.12.2020</b>	<b>19</b>	<b>73</b>	<b>1 100</b>	<b>415</b>	<b>1 607</b>
<i>Accumulated depreciation at 31.12.2019</i>	(12)	(49)	(630)	(407)	(1 097)
<i>Depreciation charge for the year</i>	(2)	(5)	(137)	(1)	(145)
<b>Accumulated depreciation at 31.12.2020</b>	<b>(14)</b>	<b>(53)</b>	<b>(767)</b>	<b>(408)</b>	<b>(1 242)</b>
<b>NET CARRYING AMOUNT AT 31.12.2020</b>	<b>5</b>	<b>20</b>	<b>333</b>	<b>7</b>	<b>365</b>
<i>NET CARRYING AMOUNT AT 31.12.2019</i>	7	23	333	2	365

The increase of property, plant and equipment is related to the installation of the new office space rented for the new projects starts in 2020.

### 2.2. PRE-FINANCING

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 underlying contract, decision, agreement or basic legal act.

EUR '000

	31.12.2020	31.12.2019
<i>Non-current pre-financing</i>	594	-
<i>Current pre-financing</i>	437	-
	<b>1 031</b>	<b>-</b>

The heading includes the amounts of advances on the new projects, which relate to the Service Level Agreement (SLA) with Europol. The current pre-financing includes also amounts expected to be recovered in 2021 from projects containing cancelled residential activities due to COVID-19 restrictions.

### 2.3. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

At 31.12.2020, CEPOL has 98 kEUR of non-current receivables represented by rental guarantee paid for renting extra office space.

Aside from the above, the amounts included under this heading are of a short-term nature and can be broken down as follows:

	EUR '000	
	31.12.2020	31.12.2019
<b>Recoverables from non-exchange transactions</b>		
<i>Member States</i>	155	171
<b>Total</b>	<b>155</b>	<b>172</b>
<b>Receivables from exchange transactions</b>		
<i>Central treasury liaison accounts</i>	21 864	6 926
<i>Deferred charges relating to exchange transactions</i>	428	359
<i>Other</i>	38	3
<b>Total</b>	<b>22 330</b>	<b>7 289</b>
<b>Total</b>	<b>22 485</b>	<b>7 460</b>

The recoverables from Member States comprise mainly VAT amounts to be received from Hungary.

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. Because of this, CEPOL does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury and registered on central treasury liaison (intercompany) accounts which are presented under receivables from exchange transactions.

The large increase of receivables from exchange transactions is explained by the funds transferred to the central treasury liaison account in 2020 due to a new contribution agreement signed with DG DEVCO (kEUR 15 961).

## LIABILITIES

### 2.4. PAYABLES

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

	EUR '000	
	31.12.2020	31.12.2019
<i>Pre-financing received from EC - operating subsidy</i>	20 430	5 570
<i>Pre-financing received from EC - balancing subsidy</i>	773	213
<i>Suppliers</i>	15	2
<i>Others</i>	3	5
<i>Member States</i>	-	35
<b>Total</b>	<b>21 221</b>	<b>5 825</b>

The pre-financing liability related to balancing subsidy (kEUR 773) comprises the unused amounts of balancing subsidy received by CEPOL in 2020. The amounts will be returned to the Commission in 2021.

The amounts under the prefinancing liability related to the operating subsidy comprise the unspent prefinancing related to projects CEPOL CT2 (kEUR 1 574), CEPOL WB PaCT (kEUR 2 976), CT INFLOW (kEUR 3 391), EUROMED POLICE (kEUR 6 626), TOPCOP (kEUR 5 776) and (kEUR 87) for the joint CEPOL/Frontex Exchange Programme. The outstanding amount will be consumed in the future. The significant increase under this heading is mainly due to new project where the funds were received for the whole implementation period (see also note 2.3 above).

## 2.5. ACCRUED CHARGES AND DEFERRED REVENUE

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been paid, invoiced or formally agreed with the supplier. They include amounts due to employees (e.g. accruals for untaken holidays). The calculation of accruals is based on the open amount of budgetary commitments at year-end. The portion of the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts.

	<i>EUR '000</i>	
	31.12.2020	31.12.2019
<i>Accrued charges</i>	<i>315</i>	<i>591</i>

The heading includes estimated operating expenses of kEUR 128 for activities, that took place in 2020 but for which no invoice has been validated by 31 December 2020.

Included under this heading are also accrued charges for administrative expenses, namely services provided by third parties (kEUR 17), IT services (kEUR 6), training and mission costs (kEUR 16), accrued office related costs (kEUR 3) and accrued charges for untaken leave of kEUR 145.

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

#### REVENUE

##### 3.1. NON-EXCHANGE REVENUE

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The amounts included under this heading correspond to the amounts of the Commission subsidy used during the current year and recoveries of operational expenses from beneficiaries issued during the year.

	<i>EUR '000</i>	
	2020	2019
<i>Funds from the Commission</i>	9 348	12 391

The heading funds from the Commission corresponds to the amounts of the balancing subsidy of kEUR 7 056 (kEUR 9 095 in 2019) used on the core activities of CEPOL in 2020. It also includes revenue from the operating subsidy of kEUR 2 292 (kEUR 3 296 in 2019) related to programs delegated to CEPOL via grant/delegation/contribution agreements.

Unused amounts are recorded as pre-financing liabilities under accounts payable (see note **2.4** above). The corresponding accrued expenses will be recorded in the financial statements of the Commission.

##### 3.2. EXCHANGE REVENUE

The revenue from exchange transactions and events relates to following types of transactions: rendering of services; sale of goods; and the use by others of entity assets yielding interest, royalties and dividends.

	<i>EUR '000</i>	
	2020	2019
<i>Foreign exchange gains</i>	78	45
<i>Other</i>	31	1
<b>Total</b>	<b>109</b>	<b>46</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 **3.5** below).

#### EXPENSES

##### 3.3. OPERATING COSTS

Included under this heading are expenses incurred in relation to operational activities.

	<i>EUR '000</i>	
	2020	2019
<i>Operating costs</i>	3 521	8 584

Included under this heading are operating costs incurred in respect to the core, namely residential activities, webinars, online courses, online modules, CEPOL Exchange Programme (CEP), European Joint Master Programme (EJMP) and capacity building projects.

The operating costs decreased by kEUR 5 063, (-58%); one of the reasons is that the CEPOL FI project implementation finished in March and the new projects were only at inception phase in 2020 and so resulted in lower expenses. The other reason is that the COVID-19 pandemic severely impacted the possibility of organising law enforcement training in the traditional way due to travel restrictions and measures to protect public health in place caused a considerable underspending.

### 3.4. STAFF COSTS

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the entity and the Commission, the calculations of staff-related costs is carried out by the Commission's Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office - PMO). The pensions of the entity staff members are covered by the Pension Scheme of European Officials. This pension scheme is a defined benefit plan, i.e. the amount of benefit an employee will receive on retirement depends on several factors, the most important of which is years of service. Both the entity staff and the EU budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulation governing the scheme. The cost to the EU Budget is not reflected in the entity accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the entity, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits. The pension costs included in the Commission's Statement of Financial Performance represent current service cost (rights accrued during the year due to service) and interest cost (unwinding of the liability discounting) which have arisen following the year-end actuarial valuation of the employee benefits liabilities. The increase in staff cost is due to that all the positions are occupied, the vacant positions were filled quickly compared to 2019.

EUR '000

	2020	2019
<i>Staff costs</i>	4 042	3 904

### 3.5. OTHER EXPENSES

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

EUR '000

	2020	2019
<i>Administrative expenses with other consolidated entities</i>	257	209
<i>External non IT services</i>	163	130
<i>Property, plant and equipment related expenses</i>	145	158
<i>External IT services</i>	126	139
<i>Foreign exchange losses</i>	64	46
<i>Training costs</i>	49	19
<i>Office Supplies &amp; maintenance</i>	28	76
<i>Operating leasing expenses</i>	23	13
<i>Recruitment costs</i>	11	35
<i>Experts expenses</i>	4	16
<i>Communications &amp; publications</i>	3	8
<i>Missions</i>	3	26
<i>Other</i>	1	1
<b>Total</b>	<b>878</b>	<b>875</b>

The foreign exchange losses include both amounts related to realised and unrealised exchange losses. The corresponding exchange gains are included under exchange revenue (see note 3.2).

The operating leasing expense relate to the parking and the office contract. The future payments under these contracts are as follows:

EUR '000

	Future amounts to be paid			Total
	< 1 year	1- 5 years	> 5 years	
<i>Buildings</i>	181	451	–	632
<b>Total</b>	<b>181</b>	<b>451</b>	<b>–</b>	<b>632</b>

Due to the new project activities and increased staff, CEPOL is renting a new office space since June 2020.

## 4. CONTINGENT LIABILITIES AND ASSETS

### 4.1. CONTINGENT ASSETS

Following an OLAF recommendation, in 2021 CEPOL will issue a recovery order to a former supplier for unduly charged amounts. Based on the OLAF sample the overcharging is estimated to amount to kEUR 156 but the final value has not yet been established at the time of the preparation of these annual accounts. It is not excluded that the supplier will contest the recovery order in court.

## 5. OTHER SIGNIFICANT DISCLOSURES

### 5.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

	31.12.2020	31.12.2019
<i>Outstanding commitments not yet expensed</i>	4 196	1 313

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents the open budgetary 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.

### 5.2. CONTINGENT ASSETS

Following an OLAF recommendation for action to be taken after investigation (case No #OC/2017/1030/A2 dated 21/02/2021 ref# OCM(2021)3572) against one of former supplier for overcharging, CEPOL will issue a recovery order of kEUR 156 during 2021. At the date of the financial statements the value is not yet confirmed by the supplier and may end up with a court case against it. In addition the estimation is based on OLAF samples, and the final value of the total recovery is not yet determined at the date of preparation of the Accounts.

### 5.3. SERVICES IN KIND

Based on the contract between CEPOL and Hungary that entered in force on 17 October 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 608.

## 5.4. RELATED PARTIES

The related parties of the entity are the other EU consolidated entities and the key management personnel of these entities. As transactions between the relevant entity and the parties involved take place as part of the normal operations of the entity and on terms and conditions that are normal for such transactions, no specific disclosures are required.

## 5.5. KEY MANAGEMENT ENTITLEMENTS

The Director, or head of entity, is remunerated in accordance with the Staff Regulations of the European Union, which establish the rights and obligations of all officials of the EU. The Staff Regulations are published on the Europa website.

The highest ranked civil servant of CEPOL is the Executive Director, who executes the role of the Authorising Officer.

	31.12.2020	31.12.2019
<i>Executive Director</i>	<i>AD 14</i>	<i>AD 14</i>

## 5.6. OTHER EVENTS

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

# 6. FINANCIAL RISK MANAGEMENT

## 6.1. TYPES OF RISK

**Market risk** is the risk that the fair value or future cash flows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the entity has no significant interest rate risk and other price risk).

(1) Currency risk is the risk that the entity operations will be affected by changes in exchange rates. This risk arises from the change in the price of one currency against another.

(2) Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The entity does not have any securities thus it is not exposed to the interest rate risk.

**Credit risk** is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, and bankruptcy.

**Liquidity risk** is the risk that arises from the difficulty in selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation.

## 6.2. CURRENCY RISKS

### Exposure to currency risk at year-end

At the end of the year, the financial assets are composed of exchange receivables and non-exchange recoverables. The financial liabilities are composed of accounts payables mainly quoted in, the entity is thus not exposed to any significant currency risk.

## 6.3. CREDIT RISK

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

At the end of the year, the financial assets comprise exchange receivables and non-exchange recoverables that are neither past due nor impaired. The entity is thus not exposed to any significant credit risk.

### Financial assets by risk category

At the year end the financial assets are entirely composed of receivables and recoverables against entities without an external credit rating. The entire amount relates to entities which never defaulted in the past.

## 6.4. LIQUIDITY RISK

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

The financial liabilities are mainly composed of accounts payable to third parties (kEUR 15) and to consolidated entities (kEUR 21 203). All the accounts payable have remaining contractual maturity of less than 1 year.

# **THE BUDGET IMPLEMENTATION REPORTS 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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# 1. BUDGETARY PRINCIPLES AND STRUCTURE

## 1.1. BUDGETARY PRINCIPLES

The establishment and implementation of the budget of CEPOL is governed by the following basic principles set out in the Title II of the Financial Regulation of CEPOL:

### **Principles of unity and budget accuracy**

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the budget of CEPOL. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

### **Principle of annuality**

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

### **Principle of equilibrium**

Revenue and payment appropriations shall be in balance.

### **Principle of unit of account**

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

### **Principle of universality**

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

### **Principle of specification**

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

### **Principle of sound financial management**

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

### **Principle of transparency**

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union within three months of their adoption.

## 1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

For each financial year, the budget of CEPOL shall forecast and authorise all revenue and expenditure considered necessary. CEPOL makes use of non-differentiated appropriations for its administrative and operational expenditure.

The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. The budget of CEPOL is structured by Title and Chapter. The Chapters are further detailed in articles and items. The budget is planned at item level; however, it is presented to the Management Board and the Budgetary Authorities at Chapter level. The budget structure is divided into five Titles.

### **Title 1**

Budget lines relating to staff expenditure such as salaries and allowances for personnel working with CEPOL. It also includes recruitment expenses, staff trainings and missions, expenses for the socio-medical infrastructure and representation costs.

### **Title 2**

Budget lines relating to administrative expenditure such as building related costs, IT systems, furniture, office equipment, telecommunication, legal expenses, translation, and correspondence.

### **Title 3**

Budget lines providing the implementation of the operational activities and tasks assigned to CEPOL in accordance with Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November and detailed in the Single Programming Document (SPD 2018-2020).

### **Title 4 (assigned revenue<sup>4</sup>)**

Budget lines exclusively created for the implementation of the EU-MENA Counter Terrorism Training Partnership Programme, which was closed in 2018.

### **Title 5 (assigned revenue)**

Budget line is for implementing other activities through grant/delegation/contribution agreements.

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<sup>4</sup> Assigned revenue budget lines relate to financing of specific items of expenditure. They can be externally or internally assigned.

## 2. BUDGET RESULT

	Title	2020	EUR '000 2019
<b>Revenue</b>		<b>25 320</b>	<b>16 711</b>
of which:			
European Union subsidy	1	8 157	9 332
Assigned revenue - Main operational expenditure	3	130	83
Assigned revenue - other projects	5	17 034	7 296
<b>Expenditure</b>		<b>(9 205)</b>	<b>(11 776)</b>
of which:			
Staff expenditure	1	(4 195)	(4 180)
Administrative expenditure	2	(313)	(307)
Operational expenditure	3	(1 377)	(3 939)
Other project expenditure	5	(3 320)	(3 350)
<b>Payment appropriat. carried over to the following year</b>		<b>(1 370)</b>	<b>(984)</b>
of which:			
Staff expenditure	1	(152)	(90)
Administrative expenditure	2	(312)	(116)
Operational expenditure	3	(906)	(779)
<b>Cancellation of unused appropri. carried over from year n-1</b>		<b>105</b>	<b>204</b>
<b>Evolution of assigned revenue (B)-(A)</b>		<b>(14 091)</b>	<b>(3 957)</b>
Unused appropriations at the end of current year (A)		19 739	5 648
Unused appropriations at the end of previous year (B)		5 648	1 691
<b>Exchange rate differences</b>		<b>14</b>	<b>(1)</b>
<b>Budget result</b>		<b>773</b>	<b>198</b>

Notes:

- The 2019 budget result is including a negative kEUR 15 income related to the 2016 budget result. Taking out this amount, the budget result for 2019 is kEUR 213.

### 3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2020	2019
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>1 015</b>	<b>(925)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>	<b>2 962</b>	<b>6 446</b>
<i>Adjustments for accrual cut-off (net)</i>	(809)	(376)
<i>Depreciation of intangible and tangible assets</i>	145	154
<i>Recovery orders issued in the year and not yet cashed</i>	-	(4)
<i>Pre-financing given in previous year and cleared in the year</i>	420	566
<i>Prefinancing received in previous year but included in the budgetary result in the year</i>	2 291	4 084
<i>Payments made from carry-over of payment appropriations</i>	915	2 059
<i>Other individually immaterial</i>	-	(37)
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>	<b>(3 205)</b>	<b>(5 308)</b>
<i>Asset acquisitions (less unpaid amounts)</i>	(142)	(367)
<i>New pre-financing paid in the year and remaining open as at 31 December</i>	(1 108)	(419)
<i>New pre-financing received in the year and remaining open as at 31 December</i>	13 219	
<i>Entitlements established in previous year and cashed in the year</i>	4	2
<i>Entitlements established on balance sheet accounts and cashed in the year</i>	291	34
<i>Guarantees</i>	(80)	-
<i>Payment appropriations carried over to next year</i>	(21 110)	(6 633)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	105	204
<i>Adjustment for carry-over of assigned revenue appropriations from previous year</i>	5 648	1 691
<i>Other individually immaterial</i>	(32)	180
<b>BUDGET RESULT OF THE YEAR</b>	<b>773</b>	<b>213</b>

Notes:

- Note on budget result 2019: The budget result is not including a negative kEUR 15 income related to the 2016 budget result. Taking in this amount, the budget result for 2019 is in line with the amount disclosed in the previous section.

## 4. IMPLEMENTATION OF BUDGET REVENUE

### 4.1. Implementation of budget revenue – Title 1

EUR '000

Item	Income appropriations		Entitlements established			Revenue				Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
1000 European Union subsidy	10 439	7 829	8 154	3	8 157	8 154	3	8 157	104 %	0
Total Chapter 10	10 439	7 829	8 154	3	8 157	8 154	3	8 157	104 %	0
<b>Total Title 1</b>	<b>10 439</b>	<b>7 829</b>	<b>8 154</b>	<b>3</b>	<b>8 157</b>	<b>8 154</b>	<b>3</b>	<b>8 157</b>	<b>104 %</b>	<b>0</b>

### 4.2. Implementation of budget revenue – Title 3

EUR '000

Item	Income appropriations		Entitlements established			Revenue				Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
3000 Assigned revenue main operational projects	-	-	130	-	130	130	-	130	-	-
Total Chapter 30	-	-	130	-	130	130	-	130	-	-
<b>Total Title 3</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>130</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>-</b>

### 4.3. Implementation of budget revenue – Title 5

EUR '000

Item	Income appropriations		Entitlements established			Revenue				Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
5100 CEPOL CT2	-	-	1 370	-	1 370	1 370	-	1 370	-	-
Total Chapter 51	-	-	1 370	-	1 370	1 370	-	1 370	-	-
5200 CEPOL WB	-	-	(297)	0	(297)	(297)	0	(297)	-	-
5210 WB Pact	-	-	3 000	-	3 000	3 000	-	3 000	-	-
Total Chapter 52	-	-	2 703	0	2 703	2 703	0	2 703	-	-
5400 EUROMED Police	-	-	6 961	-	6 961	6 961	-	6 961	-	-
Total Chapter 54	-	-	6 961	-	6 961	6 961	-	6 961	-	-
5500 TOPCOP	0	0	6 000	0	6 000	6 000	0	6 000	-	0
Total Chapter 55	-	-	6 000	-	6 000	6 000	-	6 000	-	-
<b>Total Title 5</b>	-	-	<b>17 033</b>	<b>0</b>	<b>17 034</b>	<b>17 033</b>	<b>0</b>	<b>17 034</b>	-	-
<b>GRAND TOTAL</b>	<b>10 439</b>	<b>7 829</b>	<b>25 317</b>	<b>4</b>	<b>25 321</b>	<b>25 317</b>	<b>4</b>	<b>25 320</b>	<b>323 %</b>	<b>0</b>

## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1. Breakdown & changes in commitment appropriations

#### 5.1.1. Breakdown & changes in commitment appropriations – Title 1

		Budget appropriations				Additional appropriations			EUR '000
Item	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	Total approp. available	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
1100 Salaries and allowances	3 600	34	(45)	3 589	–	–	–	3 589	
<b>Total Chapter 11</b>	<b>3 600</b>	<b>34</b>	<b>(45)</b>	<b>3 589</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 589</b>	
1200 Expenditure on recruitment	9	11	77	97	–	0	0	97	
<b>Total Chapter 12</b>	<b>9</b>	<b>11</b>	<b>77</b>	<b>97</b>	<b>–</b>	<b>0</b>	<b>0</b>	<b>97</b>	
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	30	(2)	(24)	4	–	0	0	4	
<b>Total Chapter 13</b>	<b>30</b>	<b>(2)</b>	<b>(24)</b>	<b>4</b>	<b>–</b>	<b>0</b>	<b>0</b>	<b>4</b>	
1410 Medical expenses	14	–	–	14	–	0	0	14	
1420 Staff Committee	1	–	(1)	–	–	–	–	–	
1430 Schooling and nursery	420	–	(52)	368	–	19	19	387	
<b>Total Chapter 14</b>	<b>435</b>	<b>–</b>	<b>(53)</b>	<b>382</b>	<b>–</b>	<b>20</b>	<b>20</b>	<b>402</b>	
1500 Further training, language courses, retraining for staff	87	5	(9)	83	–	–	–	83	
<b>Total Chapter 15</b>	<b>87</b>	<b>5</b>	<b>(9)</b>	<b>83</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>83</b>	
1601 Payment for administrative assistance from Community institutions	131	29	(9)	151	–	–	–	151	
1602 Other services and work to be contracted out	70	(18)	36	87	–	–	–	87	
<b>Total Chapter 16</b>	<b>201</b>	<b>11</b>	<b>27</b>	<b>238</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>238</b>	
1700 Entertainment and representation expenses	3	(2)	–	1	–	–	–	1	
<b>Total Chapter 17</b>	<b>3</b>	<b>(2)</b>	<b>–</b>	<b>1</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1</b>	
1810 Social contacts between staff	4	4	–	8	–	–	–	8	
<b>Total Chapter 18</b>	<b>4</b>	<b>4</b>	<b>–</b>	<b>8</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8</b>	
<b>Total Title 1</b>	<b>4 368</b>	<b>60</b>	<b>(26)</b>	<b>4 402</b>	<b>–</b>	<b>20</b>	<b>20</b>	<b>4 422</b>	

## 5.1.2. Breakdown &amp; changes in commitment appropriations – Title 2

		Budget appropriations				Additional appropriations			EUR '000
Item	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	Total approp. available	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
2003 Cost of renting office space, parkings	25	(3)	2	25	–	–	–	25	
2010 Insurance	3	(1)	–	2	–	–	–	2	
2040 Fitting-out of premises	5	(27)	23	2	–	–	–	2	
<b>Total Chapter 20</b>	<b>33</b>	<b>(30)</b>	<b>26</b>	<b>28</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>28</b>	
2100 Acquisition of equipment and software	110	211	–	321	–	–	–	321	
2102 ICT maintenance of equipment and software, technical support and assistance	106	5	–	111	–	–	–	111	
2104 Telecommunications	81	–	–	81	–	–	–	81	
2105 Commission IT systems	65	5	11	81	–	3	3	84	
<b>Total Chapter 21</b>	<b>362</b>	<b>221</b>	<b>11</b>	<b>594</b>	<b>–</b>	<b>3</b>	<b>3</b>	<b>597</b>	
2200 Purchase and replacement of office machinery	4	2	1	6	–	–	–	6	
2210 Purchase and replacement of furniture	11	9	–	20	–	–	–	20	
2250 Purchase of books and other works in hard copy and in electronic form	1	(1)	–	0	–	–	–	0	
<b>Total Chapter 22</b>	<b>16</b>	<b>10</b>	<b>1</b>	<b>26</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>26</b>	
2300 Stationery	15	(5)	–	10	–	–	–	10	
2350 Miscellaneous insurance	1	(1)	–	0	–	–	–	0	
2354 Consultancy services	2	0	1	3	–	–	–	3	
2355 Translations	15	(5)	(1)	9	–	–	–	9	
<b>Total Chapter 23</b>	<b>33</b>	<b>(11)</b>	<b>–</b>	<b>22</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>22</b>	
2400 Postal and delivery charges	10	(5)	–	5	–	–	–	5	
<b>Total Chapter 24</b>	<b>10</b>	<b>(5)</b>	<b>–</b>	<b>5</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>5</b>	
<b>Total Title 2</b>	<b>453</b>	<b>186</b>	<b>38</b>	<b>677</b>	<b>–</b>	<b>3</b>	<b>3</b>	<b>679</b>	

## 5.1.3. Breakdown &amp; changes in commitment appropriations – Title 3

		Budget appropriations				Additional appropriations			EUR '000
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	Total approp. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3000	Governance meetings	80	(61)	(19)	-	-	1	1	1
3020	Network meetings	125	(112)	-	13	-	7	7	20
<b>Total Chapter 30</b>		<b>205</b>	<b>(173)</b>	<b>(19)</b>	<b>13</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>21</b>
3100	Training activities	2 763	(1 758)	(33)	972	-	325	325	1 297
3105	Equipment and support services	-	13	-	13	-	-	-	13
3111	Reimbursement of travel expenses - participants	1 000	(947)	-	53	-	6	6	59
3130	E-Learning	213	287	-	500	-	1	1	501
3140	Interoperability	70	(70)	-	-	-	-	-	-
<b>Total Chapter 31</b>		<b>4 046</b>	<b>(2 475)</b>	<b>(33)</b>	<b>1 538</b>	<b>-</b>	<b>332</b>	<b>332</b>	<b>1 870</b>
3210	Research and science events	86	13	-	99	-	-	-	99
3220	Equipment, operating expenses and services relating to the electronic network	224	117	58	399	-	-	-	399
3240	Exchanges	534	(509)	-	25	-	131	131	156
3250	Cooperation with non-Member States	10	(9)	-	1	-	-	-	1
3270	Implementation of Strategic Training Needs Assessment and Training Needs Analysis	31	(10)	8	29	-	-	-	29
<b>Total Chapter 32</b>		<b>885</b>	<b>(398)</b>	<b>65</b>	<b>552</b>	<b>-</b>	<b>131</b>	<b>131</b>	<b>683</b>
3510	Network related missions	141	(110)	-	31	-	1	1	32
<b>Total Chapter 35</b>		<b>141</b>	<b>(110)</b>	<b>-</b>	<b>31</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>32</b>
3700	Communications	91	50	-	141	-	-	-	141
3701	Other outsourced services	250	250	(24)	476	-	-	-	476
<b>Total Chapter 37</b>		<b>341</b>	<b>300</b>	<b>(24)</b>	<b>617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>617</b>
<b>Total Title 3</b>		<b>5 618</b>	<b>(2 856)</b>	<b>(11)</b>	<b>2 751</b>	<b>-</b>	<b>472</b>	<b>472</b>	<b>3 223</b>

## 5.1.4. Breakdown &amp; changes in commitment appropriations – Title 5

		EUR '000							
Item	Initial adopted budget	Budget appropriations			Additional appropriations			Total approp. available	
		Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total		
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
5100 CEPOL CT2	-	-	-	-	-	2 207	2 207	2 207	
<b>Total Chapter 51</b>	-	-	-	-	-	2 207	2 207	2 207	
5200 CEPOL WB	-	-	-	-	-	87	87	87	
5210 WB PaCT	-	-	-	-	-	3 000	3 000	3 000	
<b>Total Chapter 52</b>	-	-	-	-	-	3 087	3 087	3 087	
5300 CT INFLOW	-	-	-	-	-	3 750	3 750	3 750	
<b>Total Chapter 53</b>	-	-	-	-	-	3 750	3 750	3 750	
5400 EUROMED Police	-	-	-	-	-	6 961	6 961	6 961	
<b>Total Chapter 54</b>	-	-	-	-	-	6 961	6 961	6 961	
5500 TOPCOP	-	-	-	-	-	6 000	6 000	6 000	
<b>Total Chapter 55</b>	-	-	-	-	-	6 000	6 000	6 000	
<b>Total Title 5</b>	-	-	-	-	-	<b>19 004</b>	<b>19 004</b>	<b>19 004</b>	
<b>GRAND TOTAL</b>	<b>10 439</b>	<b>(2 610)</b>	-	<b>7 829</b>	-	<b>22 499</b>	<b>22 499</b>	<b>30 328</b>	

## 5.2. Breakdown & changes in payment appropriations

### 5.2.1. Breakdown & changes in payment appropriations – Title 1

		Budget appropriations				Additional appropriations			EUR '000
Item		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	Salaries and allowances	3 600	34	(45)	3 589	–	–	–	3 589
Total Chapter 11		3 600	34	(45)	3 589	–	–	–	3 589
1200	Expenditure on recruitment	9	11	77	97	19	0	19	116
Total Chapter 12		9	11	77	97	19	0	19	116
1300	Mission expenses, travel expenses, incidental expenditure for administrative missions	30	(2)	(24)	4	2	0	3	6
Total Chapter 13		30	(2)	(24)	4	2	0	3	6
1410	Medical expenses	14	–	–	14	–	0	0	14
1420	Staff Committee	1	–	(1)	–	–	–	–	–
1430	Schooling and nursery	420	–	(52)	368	3	19	22	390
Total Chapter 14		435	–	(53)	382	3	20	23	405
1500	Further training, language courses, retraining for staff	87	5	(9)	83	9	–	9	92
Total Chapter 15		87	5	(9)	83	9	–	9	92
1601	Payment for administrative assistance from Community institutions	131	29	(9)	151	8	–	8	159
1602	Other services and work to be contracted out	70	(18)	36	87	49	–	49	136
Total Chapter 16		201	11	27	238	57	–	57	295
1700	Entertainment and representation expenses	3	(2)	–	1	–	–	–	1
Total Chapter 17		3	(2)	–	1	–	–	–	1
1810	Social contacts between staff	4	4	–	8	–	–	–	8
Total Chapter 18		4	4	–	8	–	–	–	8
<b>Total Title 1</b>		<b>4 368</b>	<b>60</b>	<b>(26)</b>	<b>4 402</b>	<b>90</b>	<b>20</b>	<b>110</b>	<b>4 511</b>

## 5.2.2. Breakdown &amp; changes in payment appropriations – Title 2

		Budget appropriations				Additional appropriations			EUR '000
Item	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
2003 Cost of renting office space, parkings	25	(3)	2	25	1	–	1	26	
2010 Insurance	3	(1)	–	2	–	–	–	2	
2040 Fitting-out of premises	5	(27)	23	2	0	–	0	2	
<b>Total Chapter 20</b>	<b>33</b>	<b>(30)</b>	<b>26</b>	<b>28</b>	<b>1</b>	<b>–</b>	<b>1</b>	<b>29</b>	
2100 Acquisition of equipment and software	110	211	–	321	65	–	65	386	
2102 ICT maintenance of equipment and software, technical support and assistance	106	5	–	111	9	–	9	120	
2104 Telecommunications	81	–	–	81	31	–	31	112	
2105 Commission IT systems	65	5	11	81	–	3	3	84	
<b>Total Chapter 21</b>	<b>362</b>	<b>221</b>	<b>11</b>	<b>594</b>	<b>105</b>	<b>3</b>	<b>108</b>	<b>702</b>	
2200 Purchase and replacement of office machinery	4	2	1	6	1	–	1	7	
2210 Purchase and replacement of furniture	11	9	–	20	4	–	4	24	
2250 Purchase of books and other works in hard copy and in electronic form	1	(1)	–	0	0	–	0	1	
<b>Total Chapter 22</b>	<b>16</b>	<b>10</b>	<b>1</b>	<b>26</b>	<b>5</b>	<b>–</b>	<b>5</b>	<b>32</b>	
2300 Stationery	15	(5)	–	10	1	–	1	11	
2350 Miscellaneous insurance	1	(1)	–	0	–	–	–	0	
2354 Consultancy services	2	0	1	3	2	–	2	6	
2355 Translations	15	(5)	(1)	9	–	–	–	9	
<b>Total Chapter 23</b>	<b>33</b>	<b>(11)</b>	<b>–</b>	<b>22</b>	<b>4</b>	<b>–</b>	<b>4</b>	<b>26</b>	
2400 Postal and delivery charges	10	(5)	–	5	1	–	1	6	
<b>Total Chapter 24</b>	<b>10</b>	<b>(5)</b>	<b>–</b>	<b>5</b>	<b>1</b>	<b>–</b>	<b>1</b>	<b>6</b>	
<b>Total Title 2</b>	<b>453</b>	<b>186</b>	<b>38</b>	<b>677</b>	<b>116</b>	<b>3</b>	<b>119</b>	<b>795</b>	

## 5.2.3. Breakdown &amp; changes in payment appropriations – Title 3

		Budget appropriations				Additional appropriations			EUR '000
Item	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appopr. available	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
3000 Governance meetings	80	(61)	(19)	–	18	1	19	19	
3020 Network meetings	125	(112)	–	13	–	7	7	20	
<b>Total Chapter 30</b>	<b>205</b>	<b>(173)</b>	<b>(19)</b>	<b>13</b>	<b>18</b>	<b>8</b>	<b>26</b>	<b>39</b>	
3100 Training activities	2 763	(1 758)	(33)	972	317	325	642	1 614	
3105 Equipment and support services	–	13	–	13	–	–	–	13	
3111 Reimbursement of travel expenses - participants	1 000	(947)	–	53	1	6	7	59	
3130 E-Learning	213	287	–	500	53	1	54	554	
3140 Interoperability	70	(70)	–	–	–	–	–	–	
<b>Total Chapter 31</b>	<b>4 046</b>	<b>(2 475)</b>	<b>(33)</b>	<b>1 538</b>	<b>370</b>	<b>332</b>	<b>702</b>	<b>2 240</b>	
3210 Research and science events	86	13	–	99	79	–	79	178	
3220 Equipment, operating expenses and services relating to the electronic network	224	117	58	399	80	–	80	479	
3240 Exchanges	534	(509)	–	25	21	131	152	177	
3250 Cooperation with non-Member States	10	(9)	–	1	–	–	–	1	
3270 Implementation of Strategic Training Needs Assessment and Training Needs Analysis	31	(10)	8	29	47	–	47	76	
<b>Total Chapter 32</b>	<b>885</b>	<b>(398)</b>	<b>65</b>	<b>552</b>	<b>227</b>	<b>131</b>	<b>358</b>	<b>910</b>	
3510 Network related missions	141	(110)	–	31	12	1	13	44	
<b>Total Chapter 35</b>	<b>141</b>	<b>(110)</b>	<b>–</b>	<b>31</b>	<b>12</b>	<b>1</b>	<b>13</b>	<b>44</b>	
3700 Communications	91	50	–	141	68	–	68	209	
3701 Other outsourced services	250	250	(24)	476	84	–	84	559	
<b>Total Chapter 37</b>	<b>341</b>	<b>300</b>	<b>(24)</b>	<b>617</b>	<b>151</b>	<b>–</b>	<b>151</b>	<b>768</b>	
<b>Total Title 3</b>	<b>5 618</b>	<b>(2 856)</b>	<b>(11)</b>	<b>2 751</b>	<b>779</b>	<b>472</b>	<b>1 251</b>	<b>4 002</b>	

## 5.2.4. Breakdown &amp; changes in payment appropriations – Title 5

EUR '000

Item	Budget appropriations				Additional appropriations			Total approp. available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
5100 CEPOL CT2	-	-	-	-	-	2 644	2 644	2 644
<b>Total Chapter 51</b>	-	-	-	-	-	2 644	2 644	2 644
5200 CEPOL WB	-	-	-	-	-	290	290	290
5210 WB Pact	-	-	-	-	-	3 000	3 000	3 000
<b>Total Chapter 52</b>	-	-	-	-	-	3 290	3 290	3 290
5300 CT INFLOW	-	-	-	-	-	3 750	3 750	3 750
<b>Total Chapter 53</b>	-	-	-	-	-	3 750	3 750	3 750
5400 EUROMED Police	-	-	-	-	-	6 961	6 961	6 961
<b>Total Chapter 54</b>	-	-	-	-	-	6 961	6 961	6 961
5500 TOPCOP	-	-	-	-	-	6 000	6 000	6 000
<b>Total Chapter 55</b>	-	-	-	-	-	6 000	6 000	6 000
<b>Total Title 5</b>	-	-	-	-	-	<b>19 645</b>	<b>19 645</b>	<b>19 645</b>
<b>GRAND TOTAL</b>	<b>10 439</b>	<b>(2 610)</b>	-	<b>7 829</b>	<b>984</b>	<b>23 139</b>	<b>24 124</b>	<b>31 953</b>

## 5.3. Implementation of commitment appropriations

### 5.3.1. Implementation of commitment appropriations - Title 1

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100 Salaries and allowances	3 589	3 589	-	-	3 589	100 %	-	-	-	-	-	-	-
<b>Total Chapter 11</b>	<b>3 589</b>	<b>3 589</b>	<b>-</b>	<b>-</b>	<b>3 589</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200 Expenditure on recruitment	97	92	-	-	92	95 %	0	-	0	5	-	-	5
<b>Total Chapter 12</b>	<b>97</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>92</b>	<b>95 %</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	4	4	-	-	4	97 %	0	-	0	0	-	-	0
<b>Total Chapter 13</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>97 %</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>
1410 Medical expenses	14	8	-	0	9	60 %	-	-	-	6	-	-	6
1430 Schooling and nursery	387	361	-	-	361	93 %	19	-	19	7	-	-	7
<b>Total Chapter 14</b>	<b>402</b>	<b>369</b>	<b>-</b>	<b>0</b>	<b>369</b>	<b>92 %</b>	<b>19</b>	<b>-</b>	<b>19</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>13</b>
1500 Further training, language courses, retraining for staff	83	61	-	-	61	73 %	-	-	-	22	-	-	22
<b>Total Chapter 15</b>	<b>83</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>61</b>	<b>73 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>22</b>
1601 Payment for administrative assistance from Community institutions	151	151	-	-	151	100 %	-	-	-	0	-	-	0
1602 Other services and work to be contracted out	87	78	-	-	78	90 %	-	-	-	9	-	-	9
<b>Total Chapter 16</b>	<b>238</b>	<b>230</b>	<b>-</b>	<b>-</b>	<b>230</b>	<b>96 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>
1700 Entertainment and representation expenses	1	1	-	-	1	100 %	-	-	-	0	-	-	0
<b>Total Chapter 17</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1810 Social contacts between staff	8	2	-	-	2	26 %	-	-	-	6	-	-	6
Total Chapter 18	8	2	-	-	2	26 %	-	-	-	6	-	-	6
<b>Total Title 1</b>	<b>4 422</b>	<b>4 347</b>	<b>-</b>	<b>0</b>	<b>4 347</b>	<b>98 %</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>55</b>

## 5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2003 Cost of renting office space, parkings	25	24	-	-	24	96 %	-	-	-	1	-	-	1
2010 Insurance	2	2	-	-	2	89 %	-	-	-	0	-	-	0
2040 Fitting-out of premises	2	1	-	-	1	73 %	-	-	-	0	-	-	0
Total Chapter 20	28	27	-	-	27	94 %	-	-	-	2	-	-	2
2100 Acquisition of equipment and software	321	316	-	-	316	98 %	-	-	-	5	-	-	5
2102 ICT maintenance of equipment and software, technical support and assistance	111	106	-	-	106	95 %	-	-	-	5	-	-	5
2104 Telecommunications	81	73	-	-	73	90 %	-	-	-	8	-	-	8
2105 Commission IT systems	84	81	-	-	81	97 %	3	-	3	-	-	-	-
Total Chapter 21	597	576	-	-	576	96 %	3	-	3	19	-	-	19

Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2200 Purchase and replacement of office machinery	6	2	-	-	2	41 %	-	-	-	4	-	-	4
2210 Purchase and replacement of furniture	20	-	-	-	-	0 %	-	-	-	20	-	-	20
2250 Purchase of books and other works in hard copy and in electronic form	0	0	-	-	0	89 %	-	-	-	0	-	-	0
<b>Total Chapter 22</b>	<b>26</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>11 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>24</b>
2300 Stationery	10	8	-	-	8	79 %	-	-	-	2	-	-	2
2350 Miscellaneous insurance	0	0	-	-	0	99 %	-	-	-	0	-	-	0
2354 Consultancy services	3	3	-	-	3	100 %	-	-	-	0	-	-	0
2355 Translations	9	5	-	-	5	60 %	-	-	-	4	-	-	4
<b>Total Chapter 23</b>	<b>22</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>74 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>
2400 Postal and delivery charges	5	4	-	-	4	69 %	-	-	-	2	-	-	2
<b>Total Chapter 24</b>	<b>5</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>69 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Total Title 2</b>	<b>679</b>	<b>625</b>	<b>-</b>	<b>-</b>	<b>625</b>	<b>92 %</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>51</b>

## 5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
		from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
3000 Governance meetings	1	-	-	-	-	0 %	-	-	-	-	-	1	1
3020 Network meetings	20	11	-	-	11	56 %	7	-	7	2	-	-	2
<b>Total Chapter 30</b>	<b>21</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>54 %</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>2</b>
3100 Training activities	1 297	587	-	31	618	48 %	291	-	291	385	-	3	388
3105 Equipment and support services	13	13	-	-	13	100 %	-	-	-	-	-	-	-
3111 Reimbursement of travel expenses - participants	59	53	-	3	56	95 %	3	-	3	0	-	-	0
3130 E-Learning	501	385	-	-	385	77 %	1	-	1	115	-	-	115
<b>Total Chapter 31</b>	<b>1 870</b>	<b>1 038</b>	<b>-</b>	<b>34</b>	<b>1 072</b>	<b>57 %</b>	<b>295</b>	<b>-</b>	<b>295</b>	<b>500</b>	<b>-</b>	<b>3</b>	<b>503</b>
3210 Research and science events	99	94	-	-	94	95 %	-	-	-	5	-	-	5
3220 Equipment, operating expenses and services relating to the electronic network	399	391	-	-	391	98 %	-	-	-	8	-	-	8
3240 Exchanges	156	24	-	45	69	44 %	87	-	87	1	-	-	1
3250 Cooperation with non-Member States	1	0	-	-	0	12 %	-	-	-	1	-	-	1
3270 Implementation of Strategic Training Needs Assessment and Training Needs Analysis	29	27	-	-	27	94 %	-	-	-	2	-	-	2
<b>Total Chapter 32</b>	<b>683</b>	<b>536</b>	<b>-</b>	<b>45</b>	<b>581</b>	<b>85 %</b>	<b>87</b>	<b>-</b>	<b>87</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>16</b>
3510 Network related missions	32	30	-	0	30	94 %	1	-	1	1	-	-	1
<b>Total Chapter 35</b>	<b>32</b>	<b>30</b>	<b>-</b>	<b>0</b>	<b>30</b>	<b>94 %</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>
3700 Communications	141	141	-	-	141	100 %	-	-	-	0	-	-	0
3701 Other outsourced services	476	451	-	-	451	95 %	-	-	-	25	-	-	25
<b>Total Chapter 37</b>	<b>617</b>	<b>592</b>	<b>-</b>	<b>-</b>	<b>592</b>	<b>96 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>25</b>
<b>Total Title 3</b>	<b>3 223</b>	<b>2 207</b>	<b>-</b>	<b>79</b>	<b>2 286</b>	<b>71 %</b>	<b>389</b>	<b>-</b>	<b>389</b>	<b>544</b>	<b>-</b>	<b>4</b>	<b>547</b>

## 5.3.4. Implementation of commitment appropriations - Title 5

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
5100 CEPOL CT2	2 207	-	-	833	833	38 %	1 374	-	1 374	-	-	-	-
<b>Total Chapter 51</b>	<b>2 207</b>	<b>-</b>	<b>-</b>	<b>833</b>	<b>833</b>	<b>38 %</b>	<b>1 374</b>	<b>-</b>	<b>1 374</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5200 CEPOL WB	87	-	-	87	87	100 %	-	-	-	-	-	-	-
5210 WB PaCT	3 000	-	-	687	687	23 %	2 313	-	2 313	-	-	-	-
<b>Total Chapter 52</b>	<b>3 087</b>	<b>-</b>	<b>-</b>	<b>774</b>	<b>774</b>	<b>25 %</b>	<b>2 313</b>	<b>-</b>	<b>2 313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5300 CT INFLOW	3 750	-	-	1 247	1 247	33 %	2 503	-	2 503	-	-	-	-
<b>Total Chapter 53</b>	<b>3 750</b>	<b>-</b>	<b>-</b>	<b>1 247</b>	<b>1 247</b>	<b>33 %</b>	<b>2 503</b>	<b>-</b>	<b>2 503</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5400 EUROMED Police	6 961	-	-	1 504	1 504	22 %	5 457	-	5 457	-	-	-	-
<b>Total Chapter 54</b>	<b>6 961</b>	<b>-</b>	<b>-</b>	<b>1 504</b>	<b>1 504</b>	<b>22 %</b>	<b>5 457</b>	<b>-</b>	<b>5 457</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5500 TOPCOP	6 000	-	-	1 328	1 328	22 %	4 672	-	4 672	-	-	-	-
<b>Total Chapter 55</b>	<b>6 000</b>	<b>-</b>	<b>-</b>	<b>1 328</b>	<b>1 328</b>	<b>22 %</b>	<b>4 672</b>	<b>-</b>	<b>4 672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Title 5</b>	<b>22 004</b>	<b>-</b>	<b>-</b>	<b>5 685</b>	<b>5 685</b>	<b>26 %</b>	<b>16 319</b>	<b>-</b>	<b>16 319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>30 328</b>	<b>7 179</b>	<b>-</b>	<b>5 765</b>	<b>12 944</b>	<b>43 %</b>	<b>16 731</b>	<b>-</b>	<b>16 731</b>	<b>650</b>	<b>-</b>	<b>4</b>	<b>654</b>

## 5.4. Implementation of payment appropriations

### 5.4.1. Implementation of payment appropriations - Title 1

EUR '000

Item	Total approp. availab.	from final adopt. budget	Payments made				Appropriations carried over to 2021				Appropriations lapsing			
			from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1100 Salaries and allowances	3 589	3 589	-	-	3 589	100 %	-	-	-	-	-	-	-	-
<b>Total Chapter 11</b>	<b>3 589</b>	<b>3 589</b>	<b>-</b>	<b>-</b>	<b>3 589</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200 Expenditure on recruitment	116	0	9	-	9	8 %	91	-	0	92	5	10	-	15
<b>Total Chapter 12</b>	<b>116</b>	<b>0</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>8 %</b>	<b>91</b>	<b>-</b>	<b>0</b>	<b>92</b>	<b>5</b>	<b>10</b>	<b>-</b>	<b>15</b>
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	6	4	1	-	5	79 %	-	-	0	0	0	1	-	1
<b>Total Chapter 13</b>	<b>6</b>	<b>4</b>	<b>1</b>	<b>-</b>	<b>5</b>	<b>79 %</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>-</b>	<b>1</b>
1410 Medical expenses	14	8	-	0	8	58 %	0	-	-	0	6	-	-	6
1430 Schooling and nursery	390	357	2	-	360	92 %	3	-	19	23	7	1	-	8
<b>Total Chapter 14</b>	<b>405</b>	<b>365</b>	<b>2</b>	<b>0</b>	<b>368</b>	<b>91 %</b>	<b>4</b>	<b>-</b>	<b>19</b>	<b>23</b>	<b>13</b>	<b>1</b>	<b>-</b>	<b>14</b>
1500 Further training, language courses, retraining for staff	92	30	7	-	37	41 %	30	-	-	30	22	2	-	24
<b>Total Chapter 15</b>	<b>92</b>	<b>30</b>	<b>7</b>	<b>-</b>	<b>37</b>	<b>41 %</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>22</b>	<b>2</b>	<b>-</b>	<b>24</b>
1601 Payment for administrative assistance from Community institutions	159	143	8	-	151	95 %	9	-	-	9	0	-	-	0
1602 Other services and work to be contracted out	136	60	49	-	109	80 %	18	-	-	18	9	0	-	9
<b>Total Chapter 16</b>	<b>295</b>	<b>203</b>	<b>57</b>	<b>-</b>	<b>260</b>	<b>88 %</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>9</b>	<b>0</b>	<b>-</b>	<b>9</b>
1700 Entertainment and representation expenses	1	1	-	-	1	100 %	-	-	-	-	0	-	-	0
<b>Total Chapter 17</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>
1810 Social contacts between staff	8	2	-	-	2	26 %	-	-	-	-	6	-	-	6
<b>Total Chapter 18</b>	<b>8</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>26 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>
<b>Total Title 1</b>	<b>4 511</b>	<b>4 195</b>	<b>76</b>	<b>0</b>	<b>4 271</b>	<b>95 %</b>	<b>152</b>	<b>-</b>	<b>20</b>	<b>171</b>	<b>55</b>	<b>14</b>	<b>-</b>	<b>69</b>

## 5.4.2. Implementation of payment appropriations - Title 2

EUR '000															
Item	Total approp. availab.	Payments made						Appropriations carried over to 2021				Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
2003 Cost of renting office space, parkings	26	24	1	-	25	97 %	-	-	-	-	1	-	-	1	
2010 Insurance	2	2	-	-	2	89 %	-	-	-	-	0	-	-	0	
2040 Fitting-out of premises	2	1	0	-	1	53 %	0	-	-	0	0	0	-	1	
<b>Total Chapter 20</b>	<b>29</b>	<b>26</b>	<b>1</b>	<b>-</b>	<b>27</b>	<b>93 %</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>2</b>	
2100 Acquisition of equipment and software	386	81	62	-	143	37 %	234	-	-	234	5	3	-	8	
2102 ICT maintenance of equipment and software, technical support and assistance	120	74	9	-	83	69 %	32	-	-	32	5	-	-	5	
2104 Telecommunications	112	32	27	-	59	52 %	41	-	-	41	8	4	-	12	
2105 Commission IT systems	84	81	-	-	81	97 %	-	-	3	3	-	-	-	-	
<b>Total Chapter 21</b>	<b>702</b>	<b>268</b>	<b>98</b>	<b>-</b>	<b>366</b>	<b>52 %</b>	<b>308</b>	<b>-</b>	<b>3</b>	<b>310</b>	<b>19</b>	<b>7</b>	<b>-</b>	<b>26</b>	
2200 Purchase and replacement of office machinery	7	2	0	-	2	36 %	0	-	-	0	4	1	-	4	
2210 Purchase and replacement of furniture	24	-	4	-	4	18 %	-	-	-	-	20	-	-	20	
2250 Purchase of books and other works in hard copy and in electronic form	1	0	0	-	0	56 %	0	-	-	0	0	0	-	0	
<b>Total Chapter 22</b>	<b>32</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>7</b>	<b>23 %</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>24</b>	<b>1</b>	<b>-</b>	<b>24</b>	
2300 Stationery	11	7	1	-	8	72 %	1	-	-	1	2	0	-	3	
2350 Miscellaneous insurance	0	0	-	-	0	99 %	-	-	-	-	0	-	-	0	
2354 Consultancy services	6	2	2	-	4	79 %	1	-	-	1	0	-	-	0	
2355 Translations	9	4	-	-	4	49 %	1	-	-	1	4	-	-	4	
<b>Total Chapter 23</b>	<b>26</b>	<b>14</b>	<b>3</b>	<b>-</b>	<b>17</b>	<b>65 %</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>6</b>	<b>0</b>	<b>-</b>	<b>6</b>	
2400 Postal and delivery charges	6	3	0	-	3	51 %	1	-	-	1	2	0	-	2	
<b>Total Chapter 24</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>-</b>	<b>3</b>	<b>51 %</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>2</b>	
<b>Total Title 2</b>	<b>795</b>	<b>313</b>	<b>108</b>	<b>-</b>	<b>421</b>	<b>53 %</b>	<b>312</b>	<b>-</b>	<b>3</b>	<b>315</b>	<b>51</b>	<b>9</b>	<b>-</b>	<b>60</b>	

## 5.4.3. Implementation of payment appropriations - Title 3

EUR '000															
Item	Total approp. availab.	Payments made					Appropriations carried over to 2021					Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
3000 Governance meetings	19	-	18	-	18	94 %	-	-	-	-	-	0	1	1	
3020 Network meetings	20	11	-	-	11	56 %	-	-	7	7	2	-	-	2	
<b>Total Chapter 30</b>	<b>39</b>	<b>11</b>	<b>18</b>	<b>-</b>	<b>29</b>	<b>74 %</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>	
3100 Training activities	1 614	587	265	31	883	55 %	-	-	291	291	385	52	3	440	
3105 Equipment and support services	13	13	-	-	13	100 %	-	-	-	-	-	-	-	-	
3111 Reimbursement of travel expenses - participants	59	53	0	3	56	94 %	-	-	3	3	0	1	-	1	
3130 E-Learning	554	102	52	-	154	28 %	283	-	1	284	115	1	-	116	
<b>Total Chapter 31</b>	<b>2 240</b>	<b>755</b>	<b>317</b>	<b>34</b>	<b>1 106</b>	<b>49 %</b>	<b>283</b>	<b>-</b>	<b>295</b>	<b>578</b>	<b>500</b>	<b>54</b>	<b>3</b>	<b>556</b>	
3210 Research and science events	178	-	72	-	72	40 %	94	-	-	94	5	7	-	11	
3220 Equipment, operating expenses and services relating to the electronic network	479	131	76	-	207	43 %	260	-	-	260	8	4	-	12	
3240 Exchanges	177	24	10	42	76	43 %	1	-	89	90	1	10	-	11	
3250 Cooperation with non-Member States	1	0	-	-	0	12 %	-	-	-	-	1	-	-	1	
3270 Implementation of Strategic Training Needs Assessment and Training Needs Analysis	76	5	47	-	53	69 %	21	-	-	21	2	-	-	2	
<b>Total Chapter 32</b>	<b>910</b>	<b>160</b>	<b>206</b>	<b>42</b>	<b>407</b>	<b>45 %</b>	<b>377</b>	<b>-</b>	<b>89</b>	<b>466</b>	<b>16</b>	<b>21</b>	<b>-</b>	<b>37</b>	
3510 Network related missions	44	30	5	0	35	80 %	-	-	1	1	1	7	-	8	
<b>Total Chapter 35</b>	<b>44</b>	<b>30</b>	<b>5</b>	<b>0</b>	<b>35</b>	<b>80 %</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>-</b>	<b>8</b>	
3700 Communications	209	14	67	-	81	39 %	127	-	-	127	0	1	-	1	
3701 Other outsourced services	559	330	84	-	414	74 %	120	-	-	120	25	-	-	25	
<b>Total Chapter 37</b>	<b>768</b>	<b>345</b>	<b>150</b>	<b>-</b>	<b>495</b>	<b>64 %</b>	<b>247</b>	<b>-</b>	<b>-</b>	<b>247</b>	<b>25</b>	<b>1</b>	<b>-</b>	<b>26</b>	
<b>Total Title 3</b>	<b>4 002</b>	<b>1 301</b>	<b>696</b>	<b>76</b>	<b>2 073</b>	<b>52 %</b>	<b>906</b>	<b>-</b>	<b>392</b>	<b>1 299</b>	<b>544</b>	<b>83</b>	<b>4</b>	<b>630</b>	

## 5.4.4. Implementation of payment appropriations - Title 5

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2021				Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
5100 CEPOL CT2	2 644	-	-	1 107	1 107	42 %	-	-	1 537	1 537	-	-	-	-
Total Chapter 51	2 644	-	-	1 107	1 107	42 %	-	-	1 537	1 537	-	-	-	-
5200 CEPOL WB	290	-	-	290	290	1	-	-	-	-	-	-	-	-
5210 WB PaCT	3 000	-	-	272	272	0	-	-	2 728	2 728	-	-	-	-
Total Chapter 52	3 290	-	-	563	563	0	-	-	2 728	2 728	-	-	-	-
5300 CT INFLOW	3 750	-	-	377	377	10 %	-	-	3 373	3 373	-	-	-	-
Total Chapter 53	3 750	-	-	377	377	10 %	-	-	3 373	3 373	-	-	-	-
5400 EUROMED Police	6 961	-	-	699	699	10 %	-	-	6 262	6 262	-	-	-	-
Total Chapter 54	6 961	-	-	699	699	10 %	-	-	6 262	6 262	-	-	-	-
5500 TOPCOP	6 000	-	-	574	574	10 %	-	-	5 426	5 426	-	-	-	-
Total Chapter 55	6 000	-	-	574	574	10 %	-	-	5 426	5 426	-	-	-	-
<b>Total Title 5</b>	<b>22 645</b>	<b>-</b>	<b>-</b>	<b>3 320</b>	<b>3 320</b>	<b>15 %</b>	<b>-</b>	<b>-</b>	<b>19 325</b>	<b>19 325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>31 953</b>	<b>5 809</b>	<b>879</b>	<b>3 396</b>	<b>10 084</b>	<b>32 %</b>	<b>1 370</b>	<b>-</b>	<b>19 739</b>	<b>21 110</b>	<b>650</b>	<b>105</b>	<b>4</b>	<b>759</b>

## 6. OUTSTANDING COMMITMENTS

### 6.1. Outstanding commitments – Title 1

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1100 Salaries and allowances	-	-	-	-	3 589	3 589	-	-	-
Total Chapter 11	-	-	-	-	3 589	3 589	-	-	-
1200 Expenditure on recruitment	19	(10)	9	-	92	0	-	91	91
Total Chapter 12	19	(10)	9	-	92	0	-	91	91
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	2	(1)	1	-	4	4	-	-	-
Total Chapter 13	2	(1)	1	-	4	4	-	-	-
1410 Medical expenses	-	-	-	-	9	8	-	0	0
1430 Schooling and nursery	3	(1)	2	-	361	357	-	3	3
Total Chapter 14	3	(1)	2	-	369	366	-	4	4
1500 Further training, language courses, retraining for staff	9	(2)	7	-	61	30	-	30	30
Total Chapter 15	9	(2)	7	-	61	30	-	30	30
1601 Payment for administrative assistance from Community institutions	8	-	8	-	151	143	-	9	9
1602 Other services and work to be contracted out	49	(0)	49	-	78	60	-	18	18
Total Chapter 16	57	(0)	57	-	230	203	-	26	26
1700 Entertainment and representation expenses	-	-	-	-	1	1	-	-	-
Total Chapter 17	-	-	-	-	1	1	-	-	-
1810 Social contacts between staff	-	-	-	-	2	2	-	-	-
Total Chapter 18	-	-	-	-	2	2	-	-	-
<b>Total Title 1</b>	<b>90</b>	<b>(14)</b>	<b>76</b>	<b>-</b>	<b>4 347</b>	<b>4 195</b>	<b>-</b>	<b>152</b>	<b>152</b>

## 6.2. Outstanding commitments – Title 2

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
2003 Cost of renting office space, parkings	1	-	1	-	24	24	-	-	-
2010 Insurance	-	-	-	-	2	2	-	-	-
2040 Fitting-out of premises	0	(0)	0	-	1	1	-	0	0
<b>Total Chapter 20</b>	<b>1</b>	<b>(0)</b>	<b>1</b>	<b>-</b>	<b>27</b>	<b>26</b>	<b>-</b>	<b>0</b>	<b>0</b>
2100 Acquisition of equipment and software	65	(3)	62	-	316	81	-	234	234
2102 ICT maintenance of equipment and software, technical support and assistance	9	-	9	-	106	74	-	32	32
2104 Telecommunications	31	(4)	27	-	73	32	-	41	41
2105 Commission IT systems	-	-	-	-	81	81	-	-	-
<b>Total Chapter 21</b>	<b>105</b>	<b>(7)</b>	<b>98</b>	<b>-</b>	<b>576</b>	<b>268</b>	<b>-</b>	<b>308</b>	<b>308</b>
2200 Purchase and replacement of office machinery	1	(1)	0	0	2	2	-	0	0
2210 Purchase and replacement of furniture	4	-	4	-	-	-	-	-	-
2250 Purchase of books and other works in hard copy and in electronic form	0	(0)	0	-	0	0	-	0	0
<b>Total Chapter 22</b>	<b>5</b>	<b>(1)</b>	<b>5</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>0</b>	<b>0</b>
2300 Stationery	1	(0)	1	-	8	7	-	1	1
2350 Miscellaneous insurance	-	-	-	-	0	0	-	-	-
2354 Consultancy services	2	-	2	-	3	2	-	1	1
2355 Translations	-	-	-	-	5	4	-	1	1
<b>Total Chapter 23</b>	<b>4</b>	<b>(0)</b>	<b>3</b>	<b>-</b>	<b>17</b>	<b>14</b>	<b>-</b>	<b>3</b>	<b>3</b>
2400 Postal and delivery charges	1	(0)	0	-	4	3	-	1	1
<b>Total Chapter 24</b>	<b>1</b>	<b>(0)</b>	<b>0</b>	<b>-</b>	<b>4</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>Total Title 2</b>	<b>116</b>	<b>(9)</b>	<b>108</b>	<b>0</b>	<b>625</b>	<b>313</b>	<b>-</b>	<b>312</b>	<b>312</b>

### 6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year					Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end		
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8	
3000 Governance meetings	18	(0)	18	-	-	-	-	-	-	-
3020 Network meetings	-	-	-	-	11	11	-	-	-	-
<b>Total Chapter 30</b>	<b>18</b>	<b>(0)</b>	<b>18</b>	<b>-</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3100 Training activities	317	(52)	265	-	618	618	-	-	-	-
3105 Equipment and support services	-	-	-	-	13	13	-	-	-	-
3111 Reimbursement of travel expenses - participants	1	(1)	0	-	56	56	-	-	-	-
3130 E-Learning	53	(1)	52	-	385	102	-	283	283	283
<b>Total Chapter 31</b>	<b>370</b>	<b>(54)</b>	<b>317</b>	<b>-</b>	<b>1 072</b>	<b>789</b>	<b>-</b>	<b>283</b>	<b>283</b>	<b>283</b>
3210 Research and science events	79	(7)	72	-	94	-	-	94	94	94
3220 Equipment, operating expenses and services relating to the electronic network	80	(4)	76	-	391	131	-	260	260	260
3240 Exchanges	21	(10)	10	-	69	65	-	3	3	3
3250 Cooperation with non-Member States	-	-	-	-	0	0	-	-	-	-
3270 Implementation of Strategic Training Needs Assessment and Training Needs Analysis	47	-	47	-	27	5	-	21	21	21
<b>Total Chapter 32</b>	<b>227</b>	<b>(21)</b>	<b>206</b>	<b>-</b>	<b>581</b>	<b>202</b>	<b>-</b>	<b>379</b>	<b>379</b>	<b>379</b>
3510 Network related missions	12	(7)	5	-	30	30	-	-	-	-
<b>Total Chapter 35</b>	<b>12</b>	<b>(7)</b>	<b>5</b>	<b>-</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3700 Communications	68	(1)	67	-	141	14	-	127	127	127
3701 Other outsourced services	84	-	84	-	451	330	-	120	120	120
<b>Total Chapter 37</b>	<b>151</b>	<b>(1)</b>	<b>150</b>	<b>-</b>	<b>592</b>	<b>345</b>	<b>-</b>	<b>247</b>	<b>247</b>	<b>247</b>
<b>Total Title 3</b>	<b>779</b>	<b>(83)</b>	<b>696</b>	<b>-</b>	<b>2 286</b>	<b>1 377</b>	<b>-</b>	<b>909</b>	<b>909</b>	<b>909</b>

## 6.4. Outstanding commitments – Title 5

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
5100 CEPOL CT2	507	(71)	436	0	833	671	-	162	162
<b>Total Chapter 51</b>	<b>507</b>	<b>(71)</b>	<b>436</b>	<b>0</b>	<b>833</b>	<b>671</b>	<b>-</b>	<b>162</b>	<b>162</b>
5200 CEPOL WB	361	(157)	204	-	87	87	-	-	-
5210 WB PaCT	-	-	-	-	687	272	-	415	415
<b>Total Chapter 52</b>	<b>361</b>	<b>(157)</b>	<b>204</b>	<b>-</b>	<b>774</b>	<b>359</b>	<b>-</b>	<b>415</b>	<b>415</b>
5300 CT INFLOW	-	-	-	-	1 247	377	-	869	869
<b>Total Chapter 53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 247</b>	<b>377</b>	<b>-</b>	<b>869</b>	<b>869</b>
5400 EUROMED Police	-	-	-	-	1 504	699	-	805	805
<b>Total Chapter 54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 504</b>	<b>699</b>	<b>-</b>	<b>805</b>	<b>805</b>
5500 TOPCOP	-	-	-	-	1 328	574	-	754	754
<b>Total Chapter 55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 328</b>	<b>574</b>	<b>-</b>	<b>754</b>	<b>754</b>
<b>Total Title 5</b>	<b>869</b>	<b>(228)</b>	<b>640</b>	<b>0</b>	<b>5 685</b>	<b>2 680</b>	<b>-</b>	<b>3 005</b>	<b>3 006</b>
<b>GRAND TOTAL</b>	<b>1 853</b>	<b>(334)</b>	<b>1 519</b>	<b>0</b>	<b>12 944</b>	<b>8 565</b>	<b>-</b>	<b>4 378</b>	<b>4 379</b>

## 7. GLOSSARY

### **Administrative appropriations**

Appropriations to cover the running costs of the entities (staff, buildings, office equipment).

### **Adopted budget**

Draft budget becomes the adopted budget as soon as approved by the budgetary authority.

### **Amending budget**

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

### **Appropriations**

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses.

### **Assigned revenue**

Revenue dedicated to finance specific items of expenditure.

### **Budget result**

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority.

### **Budget implementation**

Consumption of the budget through expenditure and revenue operations.

### **Budget item / Budget line / Budget position**

Revenue and expenditure are shown in the budget structure in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

### **Budgetary commitment**

Operation by which the authorising officer responsible reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.

### **Cancellation of appropriations**

Appropriations which have not been used by the end of the financial year and which cannot be carried over, shall be cancelled.

### **Carryover of appropriations**

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

## **Commitment appropriations**

Commitment appropriations cover the total value of legal obligations (contracts, grant agreements or decisions) that could be signed in the current financial year.

## **De-commitment**

Operation whereby the authorising officer responsible cancels wholly or partly the reservation of appropriations previously made by means of a budgetary commitment.

## **Differentiated appropriations**

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year.

## **Economic result**

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

## **Entitlements established**

Right to collect income from a debtor as recognised through the issuing of a recovery order.

## **Exchange rate difference**

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currencies at the date of the accounts.

## **Expenditure**

Term used to describe spending the budget from all types of funds sources.

## **Grants**

Direct financial contributions from the budget to third-party beneficiaries, engaged in activities that serve Union policies.

## **Lapsing appropriations**

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, as represented by an appropriation.

For joint undertakings (and EIT), as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs can be re-activated until financial year "N+3".

## **Legal basis / basic act**

The legal act adopted by the legislative authority (usually the Council and European Parliament) specifying the objective of a Union spending programme, the purpose of the appropriations, the rules for intervention, expiry date and the relevant financial rules to serve as a legal basis for the implementation of the spending programme.

## **Legal commitment**

The act whereby the Authorising Officer enters into an obligation towards third parties which results in a charge for the Union budget.

Common forms of legal commitments are contracts in the case of procurement, grant agreements and grant decisions.

### **Non-differentiated appropriations**

Appropriations which meet annual needs and must therefore be committed during the budget year. Only amounts qualifying for automatic carryover can be disbursed in the following year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are cancelled (unless, exceptionally, permission is given by a Commission decision for a non-automatic carryover). Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

### **Operational appropriations**

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

### **Outstanding commitments**

Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations.

### **Payment appropriations**

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

### **RAL (Reste à liquider)**

Amount remaining to be paid on a budgetary commitment at a given moment. Cf. Outstanding commitments

### **Surplus**

Positive difference between revenue and expenditure, which has to be returned to the funding authority. Cf. Budget result

### **Transfer between budget lines**

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification.

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<sup>i</sup> Assigned revenue budget lines relate to financing of specific items of expenditure. They can be externally or internally assigned.