

European Police College



2006 FINANCIAL STATEMENTS

28th March, 2007

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I. INTRODUCTION

The 2006 Financial Statements and budget execution reports, hereinafter, have been prepared in accordance with the IPSAS (International Public Sector Accounting Standards). Some aspects relative to the requirements of CEPOL's Financial Regulation have not been possible to respect, as systems are presently being put in place.

Major aspects in the 2004 financial statements are the following:

1. These accounts have been drawn on the accruals basis prior to the introduction in 2007 of a commitment based approach as specified within the Financial Regulations.
2. The accounts have been prepared in accordance with the budgetary principles contained within the adopted financial regulation of unity, annuality, equilibrium, universality, specification, sound financial management and transparency.
3. One item of fixed assets was purchased at the close of the financial year. Although not attracting depreciation in 2006, depreciation will be charged on a straight line and monthly basis.
4. The transfer to fixed assets has been made in the financial accounts, although still remaining as an item of expenditure in the Economic Outturn account and so contained within the recorded surplus.
5. 'Carry-overs' in the Balance Sheet relate to contracted obligations entered into in 2006 for completion in 2007, in accordance with article 62 of the Financial Regulation.
6. The accounts have been subject to audit by the European Court of Auditors.
7. CEPOL is deemed to have been established for an indefinite duration and so represent a 'going concern' as defined within Article 78 of the Financial Regulation

In what concerns the implementation of the annual budget, the major aspects to retain are the following:

- Total available appropriations reached €5.1 million, of which €4.3 million (86 %) have been committed.
- Payments reached €2.2 million, or 50 % of the total amounts committed, and €2.1 million (50%) were carried-over.
- Total appropriations cancelled reached € 0.8 million, or 14% of the appropriations available.

II. FINANCIAL STATEMENTS

1 BALANCE SHEET AS OF 31 DECEMBER 2006

CEPOL BALANCE SHEET as at 31 DECEMBER, 2006	
Fixed Assets:	
Motor Vehicles	37,486.88
Current Assets	
Bank Accounts	3,681,848.90
Prepayments	234,500.00
Debtors	63,029.62
TOTAL	3,979,378.52
Current Liabilities:	
AGIS Pre-financing	960,144.00
Creditors	661,642.24
Accruals	1,032,971.47
Carry-overs	460,715.00
Old CEPOL	30,263.08
Commission Surplus	804,682.75
- capitalised items	37,486.88
Interest due EU	28,959.98
TOTAL	4,016,865.40
Net Current Liabilities	37,486.88

1.1. ASSETS

1.1.1. NON-CURRENT ASSETS

Fixed assets are booked at purchase price less accumulated depreciation. Individual assets are booked when their value is equal or greater than 420 EUR. However, separate components, which have a value smaller than 420 EUR, are also booked when they are part of a whole or a bundle of items.

Fixed assets are depreciated using the straight-line method over their expected useful life. Depreciation is done on an annual basis, according to the Commission's Regulation 2009/2000 (fixed assets regulation).

1.1.2 CURRENT ASSETS

AGIS pre-financing relates to an EU project to promote exchanges between senior police officers of the member states.

As the majority of courses and seminars are undertaken directly by the member states, outstanding claims can be significant and at the year end amounted to €1.694.614. In addition €460.715 was carried over to 2007 to meet contracted obligations at the year end.

2. PROFIT AND LOSS STATEMENT

2006 BUDGET OUTTURN ACCOUNT	BUDGET	ACTUAL
Revenue:		
Commission subsidy	€ 5,000,000.00	5,000,000.00
Transfer 'Old CEPOL' monies		84,736.92
TOTAL	€5,000,000.00	5,084,736.92
Expenditure:		
Staff	€ 2,093,500.00	1,460,221.04
Administration	€ 301,500.00	402,858.14
Programmes & Activities	€ 2,605,000.00	2,416,974.99
TOTAL:	€5,000,000.00	4,280,054.17
SURPLUS	NIL	804,682.75

2.1. OPERATING REVENUES

The revenues for the 2006 financial year consisted of €5.1 million relate to the annual subsidy of the European Communities and €0.1 million from the previous CEPOL administration.

2.1. OPERATING EXPENDITURE

In the first year as an EU Agency, CEPOL experienced some delays in recruitment resulting in an under-run of €0.6 million against the appropriation of €2.1 million (30%)

Approval was given for the transfer of monies from Article 3 Programmes to Article 2 Administration.

4. NOTES TO THE FINANCIAL STATEMENTS

These financial statements have been drawn up in accordance with:

- The International Public Sector Accounting Standards (IPSAS), and
- CEPOL's Financial Regulation.

The following Accounting Principles were followed:

- **Going concern basis (Financial Regulation art.78, Implementing Rules art.187, IPSAS 1):**

CEPOL is deemed to have been established for an indefinite duration.

- **Prudence (Financial Regulation art.78, Implementing Rules art.188, IPSAS 1):**

Assets and income have not been overstated; liabilities and expenses have not been understated. No hidden reserves have been created.

- **Consistency of accounting methods and presentation (Financial Regulation art.78, Implementing Rules art.189, IPSAS 1):**

According to this principle the accounting methods and valuation may not be changed from one year to the next.

- **Comparability of information (Financial Regulation art.78, Implementing Rules art.190, IPSAS 1):**

The financial statements shall show the amount of the corresponding item for the previous year. Where the presentation or the classification of one of the components is changed, the corresponding amounts for the previous year shall be made comparable and reclassified. However, CEPOL has implemented in 2006 for the first an annual budget funded by the European Communities and no data exists for effecting a comparison with the previous year.

- **Materiality and aggregation (Financial Regulation art.78, Implementing Rules art.191, IPSAS 1):**

The financial statements have been presented according to this principle. It means that items that are material by virtue of their nature should be presented separately in the financial statements. Items that are material by virtue of their size but with the same nature can be aggregated. Immaterial amounts should be aggregated with amounts of similar nature or function and need to be presented separately.

- **Offsetting, no netting (Financial Regulation art.78, Implementing Rules art.192, IPSAS I):**

In accordance with this principle, assets and liabilities may not be offset against each other, nor may revenues and expenses, save where the revenues and expenses derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

- **Substance over form, Reality over appearance (Financial Regulation art.78, Implementing Rules art.193, IPSAS I):**

In order to represent faithfully the transactions and other events that it purports to represent, it is necessary that they are accounted for and presented in accordance with their substance and economic reality and not merely their legal form.

- **Valuation of assets and liabilities (Financial Regulation art.79, Implementing Rules art.195, IPSAS I and 17):**

Assets and liabilities shall be valued at purchase price or production cost, less any accumulated depreciation and impairment losses.

III. BUDGETARY EXECUTION

2006 BUDGET IMPLEMENTATION

Chapter	Title, Chapter and Description	€5m Appropriations	Total Commitments		Variance	
			Euros	% Budget	Euros	% Budget
11	Staff, Recruitment & Temporary assistance	€ 2,043,500.00	€ 1,420,855.13	69.53%	622644.87	30.47%
13	Mission and Duty Travel	€ 40,000.00	€ 33,005.26	82.51%	6994.74	17.49%
14	Medical service	€ 5,000.00	€ 5,338.16	106.76%	-338.16	-6.76%
13	Social Welfare	€ 5,000.00	€ 704.09	14.08%	4295.91	85.92%
12	Misc.		€ 318.40	#DIV/0!	-318.40	#DIV/0!
Title 1		€ 2,093,500.00	€ 1,460,221.04	69.75%	633278.96	30.25%
20	Investments in Immovable Property, Rental of Buildings and Associated costs	€ 74,500.00	€ 61,977.02	83.19%	12522.98	16.81%
21	Information Technology Expenditure	€ 57,000.00	€ 162,055.76	284.31%	-105055.76	-184.31%
22	Moveable Property and Associated Costs	€ 139,500.00	€ 122,106.62	87.53%	17393.38	12.47%
23	Current Administrative Expenditure	€ 30,500.00	€ 54,251.67	190.36%	-23751.67	-90.36%
24	Postal Charges		€ 2,467.07	123.35%	-2467.07	-23.35%
Title 2		€ 301,500.00	€ 402,858.14	133.62%	-101358.14	-33.62%
30	Bodies and Organs	€ 335,500.00	€ 420,283.73	125.27%	-84783.73	-25.27%
31	Courses and Seminars	€ 1,449,500.00	€ 1,296,636.75	89.45%	152863.25	10.55%
32	Other Activity Related Costs	€ 575,000.00	€ 693,707.82	120.64%	-118707.82	-20.64%
33	Evaluation	€ 10,000.00	€ 6,346.69	63.47%	3653.31	36.53%
35	Missions, Entertainment & Other operational activities	€ 170,000.00	0		170000.00	
36	Entertainment & Representation	€ 10,000.00	0		10000.00	
37	Translation	€ 55,000.00	0		55000.00	
Title 3		€ 2,605,000.00	€ 2,416,974.99	92.78%	188025.01	7.22%
Total		€ 5,000,000.00	€ 4,280,054.17	85.60%	€ 719,945.83	14.40%
Transfer from 'old' CEPOL					€ 84,736.92	
FINAL SURPLUS					€ 804,682.75	

Title, Chapter and Description	€5.0m Appropriations	Total Commitments		Variance	
		Euros	% Budget	Euros	% Budget
<u>Expenditure Relating to Persons Working With the European Police College</u>					
Chapter 11 - Staff in active employment					
Official and Temporary Staff Holding a Post Provided for in the Establishment Plan					
Basic Salary	€ 428,000.00	€ 272,762.02	63.73%	€ 155,237.98	36.27%
Family Allowances	€ 48,000.00	€ 65,119.40	135.67%	-€ 17,119.40	-35.67%
Expatriation & foreign residence allowances	€ 69,000.00	€ 863.54	1.25%	€ 68,136.46	98.75%
Other Staff					
Contract staff	€ 42,000.00	€ 0.00	0.00%	€ 42,000.00	100.00%
National experts on secondment	€ 262,000.00	€ 233,979.42	89.31%	€ 28,020.58	10.69%
Further Training, Language Courses and Retraining for Staff					
Further training, language courses & retraining staff	€ 5,000.00	€ 5,828.17	116.56%	-€ 828.17	-16.56%
Insurance Against Sickness, Accidents and Occupational Disease and Unemployment Insurance					
Insurance against sickness	€ 19,500.00	€ 136,761.11	701.34%	-€ 117,261.11	-601.34%
Insurance against accidents and occupational disease	€ 5,000.00	€ 0.00	0.00%	€ 5,000.00	100.00%
Unemployment insurance	€ 7,500.00	€ 0.00	0.00%	€ 7,500.00	100.00%
Miscellaneous Allowances and Grants					
Annual travel expenses from the place of employment to place of origin	€ 6,500.00	€ 0.00	0.00%	€ 6,500.00	100.00%
Other allowances and repayments	€ 47,000.00	€ 0.00	0.00%	€ 47,000.00	100.00%
Supplementary Services					

Payment for administrative assistance from the Community institutions	€ 6,000.00	€ 0.00	0.00%	€ 6,000.00	100.00%
Other services and work to be contracted out	€ 396,000.00	€ 427,209.69	107.88%	-€ 31,209.69	-7.88%
Allowances and Expenses on Entering and Leaving the Service and on Transfer					
Miscellaneous expenditure on recruitment	€ 75,000.00	€ 51,185.41	68.25%	€ 23,814.59	31.75%
Travel expenses (including family members)	€ 90,000.00	€ 5,640.59	6.27%	€ 84,359.41	93.73%
Installation, resettlement and transfer allowances	€ 170,000.00	€ 102,646.34	60.38%	€ 67,353.66	39.62%
Removal expenses	€ 165,000.00	€ 13,283.39	8.05%	€ 151,716.61	91.95%
Temporary daily subsistence allowances	€ 92,000.00	€ 0.00	0.00%	€ 92,000.00	100.00%
Appropriations to Cover and Adjustments to the Remuneration of Officials and Other Staff					
Salary weightings	€ 110,000.00	€ 105,576.05	95.98%	€ 4,423.95	4.02%
Provisional appropriation	€ 0.00	€ 0.00	#DIV/0!	€ 0.00	#DIV/0!
Total Chapter 11	€ 2,043,500.00	€ 1,420,855.13	69.53%	€ 622,644.87	30.47%
Chapter 13 - Mission and duty travel					
Mission Expenses, Travel Expenses and Incidental Expenditure					
Mission expenses, travel expenses & incidental expenditure	€ 40,000.00	€ 33,005.26	82.51%	€ 6,994.74	17.49%
Total Chapter 13	€ 40,000.00	€ 33,005.26	82.51%	€ 6,994.74	17.49%
Chapter 14 - Sociomedical infrastructure					
Medical Service					
Medical service	€ 5,000.00	€ 5,338.16	106.76%	-€ 338.16	-6.76%
Total Chapter 14	€ 5,000.00	€ 5,338.16	106.76%	-€ 338.16	-6.76%

Chapter 16 - Social welfare					
Social Contacts Between Staff					
Social contact between staff	€ 0.00	€ 444.73	#DIV/0!	-€ 444.73	#DIV/0!
Other Welfare Expenditure					
Other welfare expenditure	€ 5,000.00	€ 259.36	5.19%	€ 4,740.64	94.81%
Total Chapter 16	€ 5,000.00	€ 704.09	14.08%	€ 4,295.91	85.92%
Chapter 17 - Entertainment and representation expenses					
Entertainment and Representation Expenses					
Entertainment and representation expenses		€ 318.40	#DIV/0!	-€ 318.40	#DIV/0!
Total Chapter 17	€ 0.00	€ 318.40	#DIV/0!	-€ 318.40	#DIV/0!
Total Title 1	€ 2,093,500.00	€ 1,460,221.04	69.75%	€ 633,278.96	30.25%
<u>Buildings, Equipment and Miscellaneous Expenditure</u>					
Chapter 20 - Investments in immovable property, rental of buildings and associated costs					
Rent					
Cost of renting residential accommodation	€ 15,000.00	€ 20,733.26	138.22%	-€ 5,733.26	-38.22%
Insurance					
Insurance	€ 5,000.00	€ 6,893.07	137.86%	-€ 1,893.07	-37.86%
Water, Gas, Electricity and Heating					
Water, gas, electricity & heating	€ 11,500.00	€ 12,561.45	109.23%	-€ 1,061.45	-9.23%
Cleaning and Maintenance					
Cleaning and maintenance	€ 30,000.00	€ 13,115.98	43.72%	€ 16,884.02	56.28%

Fitting-Out of Premises					
Fitting-out of premises	€ 2,000.00	€ 1,871.63	93.58%	€ 128.37	6.42%
Building Security and Surveillance					
Building security and surveillance	€ 4,000.00	€ 626.03	15.65%	€ 3,373.97	84.35%
Other Expenditure Relating to buildings					
Other expenditure relating to buildings	€ 7,000.00	€ 6,175.60	88.22%	€ 824.40	11.78%
Total Chapter 20	€ 74,500.00	€ 61,977.02	83.19%	€ 12,522.98	16.81%
Chapter 21 - Information technology expenditure					
Equipment, Operating Expenses and Services Relating to Computer Systems					
Acquisition of equipment and software	€ 12,000.00	€ 105,558.21	879.65%	-€ 93,558.21	-779.65%
Maintenance of equipment and software	€ 0.00	€ 4,598.16	#DIV/0!	-€ 4,598.16	#DIV/0!
Telephone, telegraph, telex, television	€ 45,000.00	€ 51,899.39	115.33%	-€ 6,899.39	-15.33%
Total Chapter 21	€ 57,000.00	€ 162,055.76	284.31%	-€ 105,055.76	-184.31%
Chapter 22 - Moveable property and associated costs					
Office Machinery					
Purchase and replacement of office machinery	€ 15,000.00	€ 13,891.14	92.61%	€ 1,108.86	7.39%
Rental, maintenance and repair of office machinery	€ 0.00	€ 688.73	#DIV/0!	-€ 688.73	#DIV/0!
Furniture					
Purchase and replacement of furniture	€ 20,000.00	€ 37,052.77	185.26%	-€ 17,052.77	-85.26%
Rental, maintenance and repair of furniture	€ 0.00	€ 0.00	#DIV/0!	€ 0.00	#DIV/0!
Technical Equipment and Installations					
Purchase and replacement of technical equipment and installations	€ 40,000.00	€ 5,583.94	13.96%	€ 34,416.06	86.04%

Rental, maintenance and repair of technical equipment and installations	€ 0.00	€ 507.55	#DIV/0!	-€ 507.55	#DIV/0!
Vehicles					
Purchase and replacement of vehicles	€ 40,000.00	€ 39,085.08	97.71%	€ 914.92	2.29%
Rental, maintenance, use and repair of vehicles	€ 20,000.00	€ 16,489.88	82.45%	€ 3,510.12	17.55%
Documentation and Library Expenditure					
Purchase of books and other works in hard copy and in electronic form	€ 3,000.00	€ 3,221.86	107.40%	-€ 221.86	-7.40%
Special library, documentation and reproduction equipment	€ 0.00	€ 0.00	#DIV/0!	€ 0.00	#DIV/0!
Subscriptions to newspapers and periodicals, either in hard copy or in electronic form	€ 1,500.00	€ 5,585.67	372.38%	-€ 4,085.67	-272.38%
Total Chapter 22	€ 139,500.00	€ 122,106.62	87.53%	€ 17,393.38	12.47%
Chapter 23 - Current administrative expenditure					
Stationery and Office Supplies					
Stationery and office supplies	€ 8,000.00	€ 19,522.31	244.03%	-€ 11,522.31	-144.03%
Financial Charges					
Bank charges	€ 11,000.00	€ 11,832.18	107.57%	-€ 832.18	-7.57%
Exchange losses	€ 0.00	-€ 11,178.18	#DIV/0!	€ 11,178.18	#DIV/0!
Other financial charges	€ 0.00	€ 69.96	#DIV/0!	-€ 69.96	#DIV/0!
Other Operational Expenditure					
Miscellaneous insurance	€ 6,000.00	€ 7,460.77	124.35%	-€ 1,460.77	-24.35%
Miscellaneous expenditure on internal meetings	€ 2,500.00	€ 30.67	1.23%	€ 2,469.33	98.77%
Department removals and other transport of equipment	€ 0.00	€ 0.00	#DIV/0!	€ 0.00	#DIV/0!
Merchandise - gifts	€ 0.00	€ 21,298.00	#DIV/0!	-€ 21,298.00	#DIV/0!
Other operational expenditure	€ 1,000.00	€ 5,215.96	521.60%	-€ 4,215.96	-421.60%
Total Chapter 23	€ 28,500.00	€ 54,251.67	190.36%	-€ 25,751.67	-90.36%

Chapter 24 - Postal Charges					
Postal and Delivery Charges					
Postal and delivery charges	€ 2,000.00	€ 2,467.07	123.35%	-€ 467.07	-23.35%
Total Chapter 24	€ 2,000.00	€ 2,467.07	123.35%	-€ 467.07	-23.35%
Total Title 2	€ 301,500.00	€ 402,858.14	133.62%	-€ 101,358.14	-33.62%
<u>Operational Expenditure</u>					
Chapter 30 - Bodies and Organs					
Governing Board					
Reimbursement of travel expenses for attendees of Governing Board	€ 170,000.00	€ 164,797.25	96.94%	€ 5,202.75	3.06%
Organisational expenditure for Governing Board	€ 52,000.00	€ 72,995.05	140.38%	-€ 20,995.05	-40.38%
Handover meetings of the Presidency of Governing Board	€ 4,000.00	€ 26,493.96	662.35%	-€ 22,493.96	-562.35%
Other expenditure related to the Governing Board	€ 3,000.00	€ 5,429.23	180.97%	-€ 2,429.23	-80.97%
Strategy Committee					
Reimbursement of travel expenses for attendees of Strategy Group	€ 20,000.00	€ 22,244.86	111.22%	-€ 2,244.86	-11.22%
Organisational expenditure for Strategy Group	€ 4,500.00	€ 7,142.46	158.72%	-€ 2,642.46	-58.72%
Other expenditure related to the Strategy Group	€ 500.00	€ 19,891.34	3978.27%	-€ 19,391.34	3878.27%
Finance and Budget Committee					
Reimbursement of travel expenses for attendees of Finance and Budget Committee	€ 15,500.00	€ 24,727.99	159.54%	-€ 9,227.99	-59.54%
Organisational expenditure for Finance and Budget Committee	€ 4,500.00	€ 6,096.00	135.47%	-€ 1,596.00	-35.47%
Other expenditure related to the Finance and Budget Committee	€ 500.00	€ 1,571.81	314.36%	-€ 1,071.81	-214.36%
Annual Programme Committee					

Reimbursement of travel expenses for attendees of Annual Programme Committee	€ 15,500.00	€ 19,853.80	128.09%	-€ 4,353.80	-28.09%
Organisational expenditure of Annual Programme Committee	€ 4,500.00	€ 11,096.10	246.58%	-€ 6,596.10	-146.58%
Other expenditure related to the Annual Programme Committee	€ 500.00	€ 4,528.51	905.70%	-€ 4,028.51	-805.70%
Training and Research Committee					
Reimbursement of travel expenses for attendees of Training and Research Committee	€ 15,500.00	€ 24,076.11	155.33%	-€ 8,576.11	-55.33%
Organisational expenditure for Training and Research Committee	€ 4,500.00	€ 7,405.25	164.56%	-€ 2,905.25	-64.56%
Other expenditure related to the Training and Research Committee	€ 500.00	€ 1,806.70	361.34%	-€ 1,306.70	-261.34%
Other Expenditure Related to Bodies and Organs					
Other expenditure related to bodies and organs	€ 20,000.00	€ 127.31	0.64%	€ 19,872.69	99.36%
Total Chapter 30	€ 335,500.00	€ 420,283.73	125.27%	-€ 84,783.73	-25.27%
Chapter 31 - Courses, Seminars					
External Experts, Teachers					
External experts and teachers reimbursement of travel expenses, accommodation	€ 255,000.00	€ 178,098.40	69.84%	€ 76,901.60	30.16%
External experts and teachers salary compensation	€ 35,000.00	€ 42,740.98	122.12%	-€ 7,740.98	-22.12%
Other expenditure related to external experts and teachers	€ 0.00	€ 100.00	#DIV/0!	-€ 100.00	#DIV/0!
Participants					
Reimbursement of accommodation for participants	€ 750,000.00	€ 691,312.80	92.18%	€ 58,687.20	7.82%
Other expenditure related to participants	€ 0.00	€ 0.00	#DIV/0!	€ 0.00	#DIV/0!
Lessons					
Preparation	€ 105,000.00	€ 60,283.95	57.41%	€ 44,716.05	42.59%
Interpretation	€ 53,000.00	€ 41,865.46	78.99%	€ 11,134.54	21.01%
Lectures and research material	€ 12,000.00	€ 6,979.89	58.17%	€ 5,020.11	41.83%
Other expenditure related to lessons	€ 12,000.00	€ 73,359.68	611.33%	-€ 61,359.68	-511.33%
Distance Learning Modules					
Development of distance learning modules	€ 2,000.00	€ 0.00	0.00%	€ 2,000.00	100.00%
Distribution of distance learning modules	€ 0.00	€ 0.00	#DIV/0!	€ 0.00	#DIV/0!
Other expenditure related to distance learning modules	€ 0.00	€ 0.00	#DIV/0!	€ 0.00	#DIV/0!

Other Running Costs					
Organisational and administrative costs	€ 134,000.00	€ 163,955.81	122.36%	-€ 29,955.81	-22.36%
Local transport	€ 71,500.00	€ 37,939.78	53.06%	€ 33,560.22	46.94%
Other running costs	€ 20,000.00	€ 0.00	0.00%	€ 20,000.00	100.00%
Total Chapter 31	€ 1,449,500.00	€ 1,296,636.75	89.45%	€ 152,863.25	10.55%
Chapter 32 - Other activity related costs					
Harmonised Curricula					
Development and updating of harmonised curricula	€ 25,000.00	€ 22,872.21	91.49%	€ 2,127.79	8.51%
Distribution of harmonised curricula	€ 30,000.00	€ 11,437.00	38.12%	€ 18,563.00	61.88%
Standards for training of senior police officers	€ 5,000.00	€ 11,515.56	230.31%	-€ 6,515.56	-130.31%
Other expenditure related to harmonised curricula		€ 124,135.00	#DIV/0!	-€ 124,135.00	#DIV/0!
Best Practice and Research					
European police research conference	€ 28,000.00	€ 26,289.68	93.89%	€ 1,710.32	6.11%
National correspondents	€ 15,000.00	€ 0.00	0.00%	€ 15,000.00	100.00%
Police science	€ 12,000.00	€ 20,818.54	173.49%	-€ 8,818.54	-73.49%
Cooperation with research institutes	€ 5,000.00	€ 0.00	0.00%	€ 5,000.00	100.00%
Other expenditure related to best practice and research	€ 0.00	€ 3,692.11	#DIV/0!	-€ 3,692.11	#DIV/0!
Electronic Network					
Equipment, operation expenses and services relating to the electronic network	€ 110,000.00	€ 122,998.70	111.82%	-€ 12,998.70	-11.82%
Consultancy related to the electronic network	€ 45,000.00	€ 33,246.96	73.88%	€ 11,753.04	26.12%
National co-ordinators	€ 10,000.00	€ 19,266.82	192.67%	-€ 9,266.82	-92.67%
Working group	€ 15,000.00	€ 46,812.41	312.08%	-€ 31,812.41	-212.08%
Information seminars	€ 5,000.00	€ 0.00	0.00%	€ 5,000.00	100.00%
Other expenditure related to electronic network	€ 155,000.00	€ 195,000.00	125.81%	-€ 40,000.00	-25.81%
Learning Methods					
Learning methods working group	€ 25,000.00	€ 27,755.29	111.02%	-€ 2,755.29	-11.02%
Learning methods subgroup	€ 15,000.00	€ 0.00	0.00%	€ 15,000.00	100.00%
Other expenditure related to learning methods	€ 5,000.00	€ 0.00	0.00%	€ 5,000.00	100.00%

Exchanges					
Exchanges	€ 60,000.00	€ 26,319.15	43.87%	€ 33,680.85	56.13%
Co-operation with Non-Member States					
Co-operation with non-member states	€ 10,000.00	€ 1,548.39	15.48%	€ 8,451.61	84.52%
Total Chapter 32	€ 575,000.00	€ 693,707.82	120.64%	-€ 118,707.82	-20.64%
Chapter 33 - Evaluation					
Evaluation	€ 10,000.00	€ 6,346.69	63.47%	€ 3,653.31	36.53%
Total Chapter 33	€ 10,000.00	€ 6,346.69	63.47%	€ 3,653.31	36.53%
Other Activity Costs					
Missions - organisation & external	€ 115,000.00	€ 0.00			
Missions - programmes	€ 55,000.00	€ 0.00			
Total Chapter 35	€ 170,000.00	€ 0.00		€ 170,000.00	
Entertainment & Representation	€ 10,000.00				
Total Chapter 36	€ 10,000.00	€ 0.00		€ 10,000.00	
Translation CdT	€ 55,000.00	€ 0.00			
Total Chapter 37	€ 55,000.00	€ 0.00		€ 55,000.00	
Total Title 3	€ 2,605,000.00	€ 2,416,974.99	92.78%	€ 188,025.01	7.22%
TOTAL EXPENDITURE	€ 5,000,000.00	€ 4,280,054.17	85.60%	€ 719,945.83	14.40%