



- CEPOL -

**FINAL
FINANCIAL STATEMENTS**

- 2008 -



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Assurance Statement of the Director

I, the undersigned, Ulf Göransson, Director of European Police College, in my capacity as Authorising Officer,

- Declare that to my knowledge the information contained in this 2008 Annual Activity Report gives a correct view of the state of affairs in CEPOL,

- State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the internal financial circuits and control procedures guarantee the legality and the regularity of the underlying transactions.

This Assurance Statement is based on information at my disposal.

I am aware about the preliminary discrepancies reported between the closing balance of SAGE (May 2008) and the opening balance of ABAC (July 2008) and the observations by the Court of Auditors. I am also informed about that corrections were done following the auditors' remarks and that the amount was reconciled in the final version of the 2008 Accounts.

The issue brought forward last year regarding the costs for the AGIS project 2002/2003, carried out by I.SOP, Netherlands, on behalf of CEPOL, is still outstanding.

I have taken note of the report of the Accounting Officer regarding the accounts for the second half year when the Accounting officer was in charge and her reservation regarding the figures for the first half year when an Interim Accounting Officer was in charge.

I have also taken note of an additional report of the Interim Accounting Officer and her statement that the closing balance of 30th June 2008 are free from material error and represent a true and fair view of the financial transactions of the first half of 2008.

Bramsåhl, 14 September 2009

Ulf Göransson

STATEMENT OF ASSURANCE

In accordance with the requirements of Implementing Rule, Article 55;
[annex 1]

The results to 30th June 2008 together with a Trial Balance and supporting schedules were provided to the Accounting Officer following her arrival on 15th July 2008.

To the best of my knowledge and belief, the closing balances at 30th June 2008 extracted from Sage are free from material error and represent a true and fair view of the financial transactions which took place in the first half of 2008.

DATE: 24th August 2009



.....
Cathy Bassett

INTRODUCTION :

CERTIFICATION LETTER FROM CEPOL ACCOUNTING OFFICER

The final annual accounts 2008 of the European Police College have been prepared, to the best of my ability, in accordance with title VII of CEPOL Financial Regulation and the accounting rules adopted by the European Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

I hereby, certify that, based on information, provided by the Authorising Officer, I have reasonable assurance that the accounts present a true and fair view of the financial position of the Agency in all material aspects starting from my appointment date, 15th of July 2008 onwards.

Unfortunately, I am not able to give this assurance for the entire year of 2008, as I was not provided, by the interim Accounting Officer, with a hand-over report nor a trial balance upon taking-up my duties, mid July 2008, in accordance with article 61 of the Financial Regulation and article 56 of its Implementing Rules.

The previous accounting system SAGE, where all the data for the period from 1/01/08 until 15/07/08 were registered, had been closed right before my arrival and replaced by the new application ABAC accounting SAP. Also the upload of commitment and payment appropriations had been done in ABAC Workflow before my appointment.

Done at Bramshill, 01/07/09



Van Brabant Anja
Accounting Officer

FINANCIAL STATEMENTS 2008

1. CEPOL - BALANCE SHEET 2008 - ASSETS

Consolidation account			31.12.2008	31.12.2007
	ASSETS			
	A. NON CURRENT ASSETS			
210000	Intangible fixed assets		12,644.62	7,656.03
200000	Tangible fixed assets		120,766.85	138,901.08
221000	Land and buildings		0.00	0.00
230000	Plant and equipment		0.00	0.00
241000	Computer hardware		83,227.90	85,067.14
240000	Furniture and vehicles		37,538.95	53,833.94
242000	Other fixtures and fittings		0.00	0.00
250000	Leasing		0.00	0.00
244000	Tangible fixed assets under construction		0.00	0.00
	TOTAL NON CURRENT ASSETS		133,411.47	146,557.11
	B. CURRENT ASSETS			
310000	Stocks		0.00	0.00
405000	Short-term pre-financing		214,355.70	181,500.00
range	Short-term pre-financing		214,355.70	181,500.00
range	<i>ST pre-financing with consolidated EC entities</i>		0.00	0.00
400000	Short-term receivables		73,374.00	770,724.05
401000	Current receivables		114,026.97	102,280.91
420900	Long term receivables falling due within a year			
410900	Sundry receivables		-40,652.97	0.00
490000	Other		0.00	668,443.14
490010	Accrued income			
490011	Deferred charges			668,443.14
490090	<i>Deferrals and Accruals with consolidated EC entities</i>		0.00	
400009	<i>Short-term receivables with consolidated EC entities</i>		0.00	0.00
500000	Cash and cash equivalents		2,627,969.18	4,585,875.82
	TOTAL CURRENT ASSETS		2,915,698.88	5,538,099.87
	TOTAL		3,049,110.35	5,684,656.98

CEPOL - BALANCE SHEET 2008 – LIABILITIES

Consolidation account		31.12.2008	31.12.2007
	LIABILITIES		
	A. CAPITAL	-517,621.13	1,038,741.50
100000	Reserves	0.00	0.00
140000	Accumulated surplus/deficit	1,038,741.50	67,749.96
141000	Economic result of the year - profit+/loss-	-1,556,362.63	970,991.54
	C. NON CURRENT LIABILITIES	0.00	1,500,000.00
172000	Other long-term liabilities	0.00	1,500,000.00
172019	Pre-financing received from consolidated EC Entities	0.00	1,500,000.00
	TOTAL NON CURRENT LIABILITIES	-517,621.13	2,538,741.50
	D. CURRENT LIABILITIES	3,566,731.48	3,145,915.48
482000	Provisions for risks and charges	0.00	0.00
430000	Financial liabilities	0.00	0.00
431000	Borrowings falling due within the year	0.00	0.00
432000	Held-for-trading liabilities due within the year	0.00	0.00
433000	Other current financial liabilities		
440000	Accounts payable	3,566,731.48	3,145,915.48
441000	Current payables	1,706,435.65	2,070,093.90
442000	Long-term liabilities falling due within the year	0.00	0.00
443000	Sundry payables	1,022,997.65	22,980.14
491000	Other	763,555.36	0.00
491010	Accrued charges	763,555.36	0.00
491011	Deferred income	0.00	0.00
491090	<i>Deferrals and accruals with consolidated EC entities</i>	0.00	0.00
440009	<i>Accounts payable with consolidated EC entities</i>	73,742.82	1,052,841.44
440019	<i>Pre-financing received from consolidated EC entities</i>	0.00	960,144.00
440029	<i>Other accounts payable against consolidated EC entities</i>	73,742.82	92,697.44
	TOTAL CURRENT LIABILITIES	3,566,731.48	3,145,915.48
	TOTAL	3,049,110.35	5,684,656.98

2. CEPOL – ECONOMIC OUTTURN ACCOUNT 2008

Consolidation account		2008	2007
744000	Revenues from administrative operations	20,055.75	0.00
745000	Other operating revenue	4,821,017.65	7,164,439.05
777777	TOTAL OPERATING REVENUE	4,841,073.40	7,164,439.05
610000	Administrative expenses	-2,493,736.91	-2,166,970.43
620100	Staff expenses	-1,861,681.92	-1,953,746.06
630100	Fixed asset related expenses	-60,316.90	-43,820.85
611000	Other administrative expenses	-571,738.09	-169,403.52
600000	Operational expenses	-3,895,633.05	-4,008,714.48
606000	Other operational expenses	-3,895,633.05	-4,008,714.48
666666	TOTAL OPERATING EXPENSES	-6,389,369.96	-6,175,684.91
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-1,548,296.56	988,754.14
750000	Financial revenues	0.00	0.00
650000	Financial expenses	-8,066.07	-17,762.60
680000	Movement in pensions (- expense, + revenue)	0.00	0.00
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-8,066.07	-17,762.60
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-1,556,362.63	970,991.54
790000	Extraordinary gains (+)	0.00	0.00
690000	Extraordinary losses (-)	0.00	0.00
	SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0.00	0.00
	ECONOMIC RESULT OF THE YEAR	-1,556,362.63	970,991.54

3. CEPOL – CASH FLOW TABLE 2008 (INDIRECT METHOD)

	2008	2007
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-1,556,362.63	970,991.54
Operating activities		
<i>Adjustments</i>		
Amortization (intangible fixed assets) +	3,836.87	1,879.00
Depreciation (tangible fixed assets) +	47,293.52	41,941.05
(Increase)/decrease in Short term Pre-financing	-32,855.70	-181,500.00
(Increase)/decrease in Short term Receivables	697,350.05	-473,194.43
Increase/(decrease) in Accounts payable	1,399,914.62	-90,186.80
Increase/(decrease) in Liabilities related to consolidated EC entities	-2,479,098.62	786,986.84
(Gains)/losses on sale of Property, plant and equipment	9,180.51	0.00
Net cash Flow from operating activities	-1,910,741.38	1,056,917.20
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-47,165.26	-152,891.08
Proceeds from tangible and intangible fixed assets (+)		
Net cash flow from investing activities	-47,165.26	-152,891.08
Net increase/(decrease) in cash and cash equivalents	-1,957,906.64	1,209,808.28
Cash and cash equivalents at the beginning of the period	4,585,875.82	3,681,848.90
Cash and cash equivalents at the end of the period	2,627,969.18	4,585,875.82

4. CEPOL – STATEMENT OF CHANGES IN CAPITAL - 2008

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

Capital	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2007	67,749.96	970,991.54	1,038,741.50
Changes in accounting policies 1)			0.00
Balance as of 1 January 2008 (if restated)	67,749.96	970,991.54	1,038,741.50
Allocation of the Economic Result of Previous Year	970,991.54	-970,991.54	0.00
Economic result of the year		-1,556,362.63	-1,556,362.63
Balance as of 31 December 2008	1,038,741.50	-1,556,362.63	-517,621.13

5. NOTES TO THE FINANCIAL STATEMENTS

5.1 Accounting principles

These Financial Statements have been drawn up in accordance with:

- The EC accounting rules provided by the European Commission's Accounting Officer, and
- CEPOL's Financial Regulation adopted by the Governing Board on the 31st of August 2006 (22/2006/GB), and
- CEPOL's Implementing Rules to the Financial Regulation, adopted by the GB on the 19th of February 2008 (3/2008/GB)

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

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

5.2 Additional information

Fixed Assets

The variation of the intangible fixed assets in 2008 is composed of:

2008	Computer Software	Others (1)	Total
Gross carrying amounts 01.01.2008	9,535.83		9,535.83
Additions	8,825.46		8,825.46
Disposals			0.00
Transfer between headings	0.00		0.00
Other changes (2)	0.00		0.00
Gross carrying amounts 31.12.2008	18,361.29	0.00	18,361.29
Accumulated amortization and impairment 01.01.2008	-1,879.80		-1,879.80
Amortization	-3,836.87		-3,836.87
Write-back of amortization			0.00
Disposals			0.00
Impairment (2)			0.00
Write-back of impairment			0.00
Transfer between headings	0.00		0.00
Other changes (2)			0.00
Accumulated amortization and impairment 31.12.2008	-5,716.67	0.00	-5,716.67
Net carrying amounts 31.12.2008	12,644.62	0.00	12,644.62

Fixed assets are booked at purchase price less the accumulated depreciation.
Individual assets are booked when their value equals or exceeds 420 €

Fixed assets are depreciated applying the straight-line method over their expected useful life.
Depreciation is done on an annual basis.

The variation of the tangible fixed assets in 2008 is composed of:

2008		Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Finance lease (Fixed assets under leasing and other similar rights)	Total
Gross carrying amounts 01.01.2008	+	110,174.14	70,667.99			180,842.13
Additions	+	28,831.68	9,508.12			38,339.80
Disposals	-		-18,540.14			-18,540.14
Transfer between headings	+/-					0.00
Other changes (1)	+/-					0.00
Gross carrying amounts 31.12.2008		139,005.82	61,635.97	0.00	0.00	200,641.79
						0.00
Accumulated amortization and impairment 01.01.2008	-	-25,107.00	-16,834.05			-41,941.05
Depreciation	-	-30,670.92	-16,622.60			-47,293.52
Write-back of depreciation	+					0.00
Disposals	+		9,359.63			9,359.63
Impairment (1)	-					0.00
Write-back of impairment	+					0.00
Transfer between headings	+/-					0.00
Other changes (1)	+/-					0.00
Accumulated amortization and impairment 31.12.2008		-55,777.92	-24,097.02	0.00	0.00	-79,874.94
Net carrying amounts 31.12.2008		83,227.90	37,538.95	0.00	0.00	120,766.85

The disposals of tangible fixed assets in 2008 comprise the sale of furniture and 3 CEPOL cars.

Claims against CEPOL

Two claims were introduced against CEPOL by the same claimant on the 11th of December 2008 and received at CEPOL Secretariat on the 5th of January 2009 and brought to my attention on the 23rd of February 2009.

Because of the timeframe, the claims were not included in the 2008 provisional accounts, but referred to in this note to the financial statements.

By the 30th of June 2009, when the final accounts were drawn up, there was no longer a necessity to adjust the 2008 accounts, since the claimant has served to CEPOL, on the 28th of April 2009, a Notice of Discontinuance in respect of both claims.

6. REPORT ON BUDGETARY & FINANCIAL MANAGEMENT

The 2008 budget for CEPOL of 8.7 Million Euro has – as much as possible - been prepared in accordance with the budgetary principles such as : unity and budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency, as provided for in CEPOL financial regulation (GB/22/2006), article 3.

CEPOL started, on the 15th of July 2008 with the implementation of ABAC Workflow (=Accrual Based Accounting), which is the module used for daily financial and budgetary management. This has allowed CEPOL to abandon the paper based system that was applied until that time.

ABAC Workflow has provided the users of the application within CEPOL with specific responsibilities in line with the Financial Regulation of the EC and of CEPOL and their implementing rules.

It has also increased the financial transparency and accountability towards users, management, auditing instances and other external bodies to CEPOL.

At the same time in 2008, CEPOL implemented ABAC Accounting (SAP) as the new accounting tool; replacing the previously used application called SAGE. This means that the accounts 2008 could be fully generated by this new application.

On the other hand, in order to determine the budgetary outturn for 2008, CEPOL had to consolidate the commitment and payment data from the paper based system and from the ABAC Workflow.

The global 2008 budget execution for the credit of the year is:

Commitment appropriation – credits of the year (C1-R0):

Title	Budget 2008 (COM)	Realised 2008 (COM)	%
I Staff	3.237.500	2.427.233	75
II Administrative Exp.	493.500	363.958	74
III Operational Exp.	4.969.000	4.241.232	85
AGIS II Exch.Progr.	1.600.240	1.279.005	80
EUROMED Police II (*)	5.000.000	2.063.512	41
TOTAL	15.300.240	9.095.935	71

Payment appropriation – credits of the year (C1-R0):

Title	Budget 2008 (PAY)	Realised 2008 (PAY)	%
I Staff	3.237.500	2.195.052	68
II Administrative Exp.	493.500	171.673	35
III Operational Exp.	4.969.000	1.948.161	40
AGIS II Exch.Progr.	960.144	773.459	80
EUROMED Police II (*)	3.000.000	1.311.140	44
TOTAL	12.660.144	6.591.770	53

Commitment appropriation – credits of the year (C1-R0) – evolution 2007-2008:

Concerning the commitment appropriations, the evolution cannot be shown for CEPOL as there was no commitment system in place in 2007.

Payment appropriation – credits of the year (C1-R0) – evolution 2007-2008:

Title	2007	2008	Evolution
I Staff	69%	68%	-1%
II Administrative Exp.	74%	35%	-39% (*)
III Operational Exp.	40%	40%	0%
AGIS II Exch.Progr.	37%	43%	+7%
EUROMED Police II (*)	21%	33%	+12%

(*) The significant decrease can be explained by the fact that on budget line 2100 (Acquisition of equipment and software), the payment appropriations had to be carried forward for 3 acquisitions totaling more than 50.000 €, because for two of them Cepol received the invoices only in 2009. So therefore the payment execution rate on title II is relatively low.

The following table 6A, shows that the balance for the outturn account for CEPOL for 2008 is negative, totalling 4,027,248.71€

CEPOL received 3,1million € from its total budget of 8,7 Million for 2008 from DG JLS. The other contribution of 1,5 Million was received from DG Aidco for the further implementation of the Euromed Police II Project.

The other revenue consists of interest generated in 2008, the sales of furniture, cars and the recovery orders issued against staff and ex-staff members.

The surplus of 2007 and the interest of 2007 was not reimbursed to DG JLS in 2008, because the debit notes were received at the CEPOL Secretariat on the 5th of January 2009.

The interest generated in 2008 amounts to 73,742.82€

Table 6B reflects the use of the appropriations made available to CEPOL and provides detailed information on the use of those appropriations and payments in the different areas of activity.

Total available appropriations were 8,7 Million € of which 7,0 Million € have been committed which means a commitment rate of 80 %.

Payments made totalled 4.3 million €, or 61 % of the total amounts committed.

Note that there are 28 budget lines that have a discrepancy between the values in the SAGE system and the values uploaded in ABAC workflow. This will require further investigation and has to be resolved in order to ensure that the 2009 C8 funds are reconciled.

6A) BUDGETARY OUTTURN 2008 (DG Budget format)

		2008	2007
REVENUE			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	3,100,000.00	6,450,000.00
Phare funds from Commission	+		
Other contributions and funding received via the Commission	+	1,500,000.00	1,500,000.00
Other donors	+		
Fee income	+		
Other revenue	+	92,434.96	30,263.08
TOTAL REVENUE (a)		4,692,434.96	7,980,263.08
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	2,195,052.00	1,897,734.36
Appropriations carried over	-	232,181.00	56,011.70
<i>Title II: Administrative Expenses</i>			
Payments	-	171,673.00	275,629.86
Appropriations carried over	-	192,285.00	64,427.34
<i>Title III: Operating Expenditure</i>			
Payments	-	4,032,760.00	2,410,879.48
Appropriations carried over	-	4,168,563.00	3,389,536.86
TOTAL EXPENDITURE (b)		10,992,514.00	8,094,219.60
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-6,300,079.04	-113,956.52
Cancellation of unused payment appropriations carried over from previous year	+	331,252.69	503,726.19
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	1,791,700.86	960,144.00
Exchange differences for the year (gain +/- loss -)	+/-	149,876.78	15,732.83
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		-4,027,248.71	1,365,646.50
Balance year N-1	+/-	1,365,646.50	
Positive balance from year N-1 reimbursed in year N to the Commission	-	0.00	
Result used for determining amounts in general accounting		-2,661,602.21	1,365,646.50
Commission subsidy - agency registers accrued revenue and Commission accrued expense		3,100,000.00	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		0.00	

Not included in the budget outturn:

Interest generated by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+	73,742.82	32,020.37
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6B) BUDGETARY OUTTURN 2008 (CEPOL format)

	Title, Chapter and Description	Original Budget Appropriations	Transfers	Appropriations after Transfers	Commitments Appropriated	Commitments Available	Payments Appropriated	Payments Available	Available Payment Credits MEDA / AGIS
11	Staff in Active Employment	3,137,500.00	-10,000.00	3,127,500.00	2,348,693.17	778,806.83	2,139,933.88	208,759.29	
13	Missions & Duty Travel	65,000.00	10,000.00	75,000.00	77,167.28	-2,167.28	54,700.69	22,466.59	
14	Sociomedical Infrastructure	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	
16	Social welfare	5,000.00	0.00	5,000.00	200.00	4,800.00	51.48	148.52	
17	Entertainment and representation expenses	10,000.00	0.00	10,000.00	1,173.00	8,827.00	366.06	806.94	
	Title 1	3,237,500.00	0.00	3,237,500.00	2,427,233.45	810,266.55	2,195,052.11	232,181.34	
20	Buildings, Equipment & Miscell. Expenditure	100,000.00	-6,400.00	93,600.00	71,240.91	22,359.09	60,547.82	10,693.09	
21	Information & Communication Moveable Property & Associated Costs	218,500.00	25,000.00	243,500.00	215,792.45	27,707.55	68,204.36	147,588.09	
22	Financing Costs	80,000.00	-13,600.00	66,400.00	25,123.21	41,276.79	12,802.74	12,320.47	
23	Postal Charges	92,000.00	-5,000.00	87,000.00	48,615.64	38,384.36	29,225.57	18,984.88	
24		3,000.00	0.00	3,000.00	3,186.13	-186.13	892.67	2,293.46	
	Title 2	493,500.00	0.00	493,500.00	363,958.34	129,541.66	171,673.16	191,879.99	
30	Bodies and Organs	407,000.00	66,000.00	473,000.00	386,540.54	86,459.46	184,949.14	201,591.40	
31	Courses and Seminars	3,221,000.00	-41,000.00	3,180,000.00	2,797,959.36	382,040.64	1,313,318.29	1,484,641.07	
32	Other Activity Related Costs	1,027,000.00	-23,500.00	1,003,500.00	866,471.95	137,028.05	328,372.78	538,099.17	
33	Evaluation	42,500.00	-1,500.00	41,000.00	14,750.00	26,250.00	7,374.43	7,375.57	
35	Missions, Entertainment & Operational activities	201,500.00	0.00	201,500.00	127,478.94	74,021.06	102,458.85	25,020.09	
37	Translation	70,000.00	0.00	70,000.00	48,031.32	21,968.68	11,687.50	36,343.82	
	Title 3	4,969,000.00	0.00	4,969,000.00	4,241,232.11	727,767.89	1,948,160.99	2,293,071.12	
	Total	8,700,000.00	0.00	8,700,000.00	7,032,423.90	1,667,576.10	4,314,886.26	2,717,132.45	
	MEDA II	5,000,000.00		5,000,000.00	2,063,512.34	2,936,487.66	1,311,139.74	0.00	1,688,860.26
	AGIS II	1,600,000.00		1,600,000.00	1,279,005.34	320,994.66	773,458.75	0.00	186,685.25

ESTABLISHMENT PLAN 2008

Statutory positions

	Staff employed 31.12.2008	Authorised 2008
Permanent AD	0	0
Permanent AST	0	0
Total Permanent	0	0
Temporary AD	9	10
Temporary AST	5	12.5
Total Temporary	14	22.5

Non-statutory positions (including staff employed for the 2 projects AGIS and MEDA II)

	Staff employed 31.12.2008
FG IV	2
FG III	3
FG II	7
FG I	1
Total Contract Agents	13
Total SNE (END)	2

Cepol has recruited 6 people in 2008 for the following positions: the HR Assistant (March 2008), the finance officer (April 2008) and the secretary to the Euromed Police II project (February 2008), the ICT Assistant (April 2008), the Accounting Officer (July 2008) and a SNE in charge of E-learning within the CEPOL network (September 2008)

The recruitment processes for 5 additional posts were ongoing at the end of 2008. One appointment was made in September 2008 and the other 4 appointments were made by the end of March 2009.

By the 30th of June 2009, when the final accounts were drawn-up, all 5 recruitments had taken-up their position at CEPOL.