



- CEPOL -

**FINAL
FINANCIAL STATEMENTS**

- 2009 -

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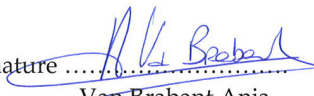
Certification of the 2009 Annual Accounts of the European Police College CEPOL

The Annual Accounts 2009 of the European Police College CEPOL have been prepared in accordance with Title VII of the Financial Regulation of CEPOL as well as the accounting rules and methods adopted by the European Commission's Accounting Officer.

I hereby certify that, based on the information provided by the Authorizing Officer and its delegates, I have reasonable assurance that the annual accounts 2009 present a true and fair view of the financial position of CEPOL in all material aspects.

Date 05/07/2010

Signature


Van Brabant Anja
Accounting Officer

1.1 CEPOL - BALANCE SHEET 2009 – ASSETS

Consolidation account		Note:	31.12.2009	31.12.2008 Restated (*)	31.12.2008
	ASSETS				
	A. NON CURRENT ASSETS	1.5.2.			
210000	Intangible fixed assets		7,962.19	12,644.62	12,644.62
200000	Tangible fixed assets		98,649.77	120,766.85	120,766.85
221000	Land and buildings		0.00	0.00	0.00
230000	Plant and equipment		0.00	0.00	0.00
241000	Computer hardware		66,909.81	83,227.89	83,227.89
240000	Furniture and vehicles		29,707.96	37,538.96	37,538.96
242000	Other fixtures and fittings		2,032.00	0.00	0.00
250000	Leasing		0.00	0.00	0.00
244000	Tangible fixed assets under construction		0.00	0.00	0.00
299000	Long-term pre-financing		0.00	0.00	0.00
range	Long-term pre-financing		0.00	0.00	0.00
range	LT pre-financing with consolidated EU entities		0.00	0.00	0.00
292000	Long-term receivables		0.00	0.00	0.00
range	Long-term receivables		0.00	0.00	0.00
292009	LT receivables with consolidated EU entities		0.00	0.00	0.00
	TOTAL NON CURRENT ASSETS		106,611.96	133,411.47	133,411.47
	B. CURRENT ASSETS				
310000	Stocks		0.00	0.00	0.00
405000	Short-term pre-financing	1.5.3.	428,932.62	214,355.70	214,355.70
range	Short-term pre-financing		428,932.62	214,355.70	214,355.70
range	ST pre-financing with consolidated EU entities		0.00	0.00	0.00
400000	Short-term receivables	1.5.4.	2,497,219.52	2,283,243.00	73,374.00
401000	Current receivables		65,599.90	131,794.82	114,026.97
410900	Sundry receivables		10,082.54	7,183.22	-40,652.97
490000	Other		2,421,537.08	2,144,264.96	0.00
490010	Accrued income		2,421,537.08	2,144,264.96	0.00
490011	Deferred charges		0.00	0.00	0.00
490090	Deferrals and Accruals with consolidated EU entities		0.00	0.00	0.00
400009	Short-term receivables with consolidated EU entities		0.00	0.00	0.00
500000	Cash and cash equivalents	1.5.5.	1,739,789.75	2,627,969.18	2,627,969.18
	TOTAL CURRENT ASSETS		4,665,941.89	5,125,567.88	2,915,698.88
	TOTAL		4,772,553.85	5,258,979.35	3,049,110.35

(*) Please see details below in the note 1.5.13. "Restatements of 2008 figures due to previous periods errors"

CEPOL - BALANCE SHEET 2009 – LIABILITIES

Consolidation account		Note	31.12.2009	31.12.2008 Restated (*)	31.12.2008
	LIABILITIES				
	A. CAPITAL	1.4.	-1,128,701.90	-1,722,059.71	-517,621.13
140000	Accumulated surplus/deficit		-1,722,059.71	109,070.27	1,038,741.50
141000	Economic result of the year - profit+/loss-		593,357.81	-1,831,129.98	-1,556,362.63
	C. NON CURRENT LIABILITIES		21,107.19	0.00	0.00
161000	Employee benefits		0.00	0.00	0.00
162000	Provisions for risks and charges	1.5.12.	21,107.19	0.00	0.00
172000	Other long-term liabilities		0.00	0.00	0.00
172100	Other long-term liabilities		0.00	0.00	0.00
172009	Other LT liabilities with consolidated EU entities		0.00	0.00	0.00
172019	Pre-financing received from consolidated EU entities		0.00	0.00	0.00
172029	Other LT liabilities from consolidated EU entities		0.00	0.00	0.00
	TOTAL A+B+C		-1,107,594.71	-1,722,059.71	-517,621.13
	D. CURRENT LIABILITIES		5,880,148.56	6,981,039.06	3,566,731.48
482000	Provisions for risks and charges		0.00	0.00	0.00
440000	Accounts payable	1.5.6.	5,880,148.56	6,981,039.06	3,566,731.48
441000	Current payables		-38,032.12	15,030.48	1,706,435.65
442000	Long-term liabilities falling due within the year		0.00	0.00	0.00
443000	Sundry payables		184,015.37	67,220.31	1,022,997.65
491000	Other		2,246,225.58	1,299,924.22	763,555.36
491010	Accrued charges		2,246,225.58	1,299,924.22	763,555.36
491011	Deferred income		0.00	0.00	0.00
440009	Accounts payable with consolidated EU entities		3,487,939.73	5,598,864.05	73,742.82
440019	Pre-financing received from consolidated EU entities		3,460,229.10	5,525,121.23	0.00
440029	Other accounts payable against consolidated EU entities		27,710.63	73,742.82	73,742.82
	TOTAL D. CURRENT LIABILITIES		5,880,148.56	6,981,039.06	3,566,731.48
	TOTAL		4,772,553.85	5,258,979.35	3,049,110.35

(*) Please see details below in the note 1.5.13. "Restatements of 2008 figures due to previous periods errors"

1.2 CEPOL – ECONOMIC OUTTURN ACCOUNT 2009

Consolidation account	Description	Note:	2009	2008 Restated (*)	2008
	REVENUES	1.5.8.			
706199	Funds transferred from the Commission to other Institutions		0.00	0.00	0.00
740100	Contributions of EFTA countries belonging to the EEA		0.00	0.00	0.00
743000	Recovery of expenses		0.00	0.00	0.00
744000	Revenues from administrative operations		31,351.00	16,316.74	20,055.75
745000	Other operating revenue		7,843,090.37	4,796,839.47	4,821,017.65
777777	TOTAL OPERATING REVENUE		7,874,441.37	4,813,156.21	4,841,073.40
	EXPENDITURE	1.5.9.			
610000	Administrative expenses		-3,051,044.53	-2,681,346.13	-2,493,736.91
6201,,	All Staff expenses		-2,129,787.82	-1,861,681.92	-1,861,681.92
630100	Fixed asset related expenses		-54,694.40	-56,571.89	-60,316.90
611000	Other administrative expenses		-866,562.31	-763,092.32	-571,738.09
600000	Operational expenses		-4,199,757.92	-3,954,391.39	-3,895,633.05
606000	Other operational expenses		-4,199,757.92	-3,954,391.39	-3,895,633.05
666666	TOTAL OPERATING EXPENSES		-7,250,802.45	-1,822,581.31	-6,389,369.96
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-623,638.92	-1,548,296.56	-1,548,296.56
750000	Financial revenues		0.00	0.00	0.00
650000	Financial expenses		-30,281.11	-8,548.67	-8,066.07
680000	Movement in pensions (- expense, + revenue)				
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		-30,281.11	-8,548.67	-8,066.07
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		593,357.81	-1,831,129.98	-1,556,362.63
790000	Extraordinary gains (+)				
690000	Extraordinary losses (-)				
	SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0.00	0.00	0.00
	ECONOMIC RESULT OF THE YEAR		593,357.81	-1,831,129.98	-1,556,362.63

(*) Please see details below in the note 1.5.13. "Restatements of 2008 figures due to previous periods errors"

1.3 CEPOL – CASH FLOW TABLE 2009 (INDIRECT METHOD)

	2009 vs 2008 restated	2008
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	593,357.81	-1,831,129.98
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	4,456.37	3,836.87
Depreciation (tangible fixed assets) +	54,693.40	47,293.52
Increase/(decrease) in Provisions for risks and liabilities	21,107.19	
Increase/(decrease) in Value reduction for doubtful debts	0.00	
(Increase)/decrease in Stock	0.00	
(Increase)/decrease in Long term Pre-financing	0.00	
(Increase)/decrease in Short term Pre-financing	-214,576.92	-32,855.70
(Increase)/decrease in Long term Receivables	0.00	
(Increase)/decrease in Short term Receivables	-213,976.52	-1,446,914.91
(Increase)/decrease in Receivables related to consolidated EU entities	0.00	
Increase/(decrease) in Other Long term liabilities	0.00	
Increase/(decrease) in Accounts payable	1,010,033.82	3,651,637.53
Increase/(decrease) in Liabilities related to consolidated EU entities	-2,110,924.32	-2,311,789.22
(Gains)/losses on sale of Property, plant and equipment		9,180.51
Net cash Flow from operating activities	-855,829.17	-1,910,741.38
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-32,350.26	-47,165.26
Proceeds from tangible and intangible fixed assets (+)		
Net cash flow from investing activities	-32,350.26	-47,165.26
Net increase/(decrease) in cash and cash equivalents	-888,179.43	-1,957,906.64
Cash and cash equivalents at the beginning of the period	2,627,969.18	4,585,875.82
Cash and cash equivalents at the end of the period	1,739,789.75	2,627,969.18

1.4 CEPOL – STATEMENT OF CHANGES IN CAPITAL - 2009

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

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2008			1,038,741.50	-1,556,362.63	-517,621.13
Changes in accounting policies 1)					0.00
Balance as of 1 January 2009 (if restated)	0.00	0.00	1,038,741.50	-1,556,362.63	-517,621.13
Impact of corrections of errors related to previous periods (before 01/01/2008)			-929,670.27(*)		-929,670.27
Impact of corrections of errors related to year 2008			-284,718.77(*)		-284,718.77
Allocation of the Economic Result of Previous Year			-1,556,362.63	1,556,362.63	0.00
Economic result of the year				593,357.81	593,357.81
Balance as of 31 December 2009	0.00	0.00	-1,732,010.17	593,357.81	-1,128,701.90

(*) Please see details below in the note 1.5.13. "Restatements of 2008 figures due to previous periods errors"

1.5. NOTES TO THE FINANCIAL STATEMENTS

1.5.1 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

1.5.2. Fixed Assets

The movements in the intangible fixed assets in 2009 are composed of:

Intangible fixed assets

2009		Computer Software	Others (1)	Intangible fixed assets under construction	Total
Gross carrying amounts 01.01.2009	+	18,361.29			18,361.29
Additions	+				0.00
Disposals	-				0.00
Transfer between headings	+/-	0.00			0.00
Other changes (2)	+/-	-13.16			-13.16
Gross carrying amounts 31.12.2009		18,348.13	0.00	0.00	18,348.13
Accumulated amortization and impairment 01.01.2009	-	-5,716.67			-5,716.67
Amortization	-	-4,456.37			-4,456.37
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)	+/-	-212.90			-212.90
Accumulated amortization and impairment 31.12.2009		-10,385.94	0.00	0.00	-10,385.94
Net carrying amounts 31.12.2009		7,962.19	0.00	0.00	7,962.19

Fixed assets are booked at purchase price less the accumulated depreciation.

Individual assets are recognized as fixed assets (tangible or intangible) when their value equals or exceeds the limit of 420 €.

Fixed assets are depreciated applying the straight-line method over their expected useful life.

ABAC Assets allows the calculation and posting of a monthly depreciation.

The movements in the tangible fixed assets in 2009 are composed of:

Tangible fixed assets

2009		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Finance lease (Fixed assets under leasing and other similar rights)	Tangible Fixed Assets under Construction	Total
Gross carrying amounts 01.01.2009	+				139,005.82	61,635.97	0.00			200,641.79
Additions	+				29,720.20	902.74	2,636.46			33,259.40
Disposals	-									0.00
Transfer between headings	+/-									0.00
Other changes (1)	+/-				-14,538.58	1,708.65				-12,829.93
Gross carrying amounts 31.12.2009		0.00	0.00	0.00	154,187.44	64,247.36	2,636.46	0.00	0.00	221,071.26
										0.00
Accumulated amortization and impairment 01.01.2009	-				-55,777.93	-24,097.01	0.00			-79,874.94
Depreciation	-				-37,448.83	-12,184.74	-604.46			-50,238.03
Write-back of depreciation	+									0.00
Disposals	+									0.00
Impairment (1)	-									0.00
Write-back of impairment	+									0.00
Transfer between headings	+/-									0.00
Other changes (1)	+/-				5,949.13	1,742.35				7,691.48
Accumulated amortization and impairment 31.12.2009		0.00	0.00	0.00	-87,277.63	-34,539.40	-604.46	0.00	0.00	-122,421.49
Net carrying amounts 31.12.2009		0.00	0.00	0.00	66,909.81	29,707.96	2,032.00	0.00	0.00	98,649.77

The disposal of tangible fixed assets in 2009 reflects the sale of 1 CEPOL car.

The amounts filled in 'Other changes' relate to the fact that Cepol migrated in 2009 into the ABAC Assets application.

The 'Other changes' relate to exchange rate differences encountered between the rates from ABAC Assets and the rates used during the years 2006, 2007 and until mid 2008.

1.5.3. Short-term pre-financing

	2009 €	2008 restated €	2008 €
Advance payments given on courses	<u>428,932.62</u>	<u>214,355.70</u>	<u>214,355.70</u>

1.5.4. Short-term Receivables

	2009 €	2008 restated €	2008 €
Current receivables	65,599.90	131,794.53	114,026.97
Sundry receivables	10,082.54	7,183.22	-40,652.97
Accrued income	<u>2,421,537.08</u>	<u>2,144,264.96</u>	<u>0.00</u>
	<u>2,497,219.52</u>	<u>2,282,571.71</u>	<u>73,374.00</u>

Accrued income noted above is composed of:

	2009 €	2008 restated €	2008 €
MEDA	2,335,939.35	1,370,593.48	0.00
AGIS II	0.00	773,671.48	0.00
ISEC	<u>85,597.73</u>	<u>0.00</u>	<u>0.00</u>
	<u>2,421,537.08</u>	<u>2,144,264.96</u>	<u>0.00</u>

Restatement of 2008 figures is due to a mistreatment of the accounting transactions. Initially no accrued income had been recognised for the incurred costs relating to the projects during the year resulting in an overstatement of liabilities.

1.5.5. Cash and Cash Equivalents

	2009 €	2008 restated €	2008 €
Bank current accounts	1,736,594.38	2,627,969.18	2,627,969.18

Bank current accounts is composed of:

	2009 €	2008 restated €	2008 €
Bank current accounts -CEPOL	640,600.78	2,627,969.18	2,627,969.18
Bank current accounts – MEDA	830,419.83	0.00	0.00
Bank current accounts – SLEO	<u>268,769.14</u>	<u>0.00</u>	<u>0.00</u>
	<u>1,736,594.38</u>	<u>2,627,969.18</u>	<u>2,627,969.18</u>

In 2009 in the interests of good governance and in order to provide additional oversight over cash balances relating to individual programmes new bank accounts were created, being funded by transfers from the main CEPOL account and the European Commission.

1.5.6. Accounts Payable

	2009 €	2008 restated €	2008 €
Current payables	- 38,032.12	15,030.48	1,706,435.65
Sundry payables	184,015.37	67,220.31	1,022,997.65
Accrued charges	2,246,225.58	1,299,924.22	763,555.36
Accounts payables with consolidated	<u>3,487,939.73</u>	<u>5,598,864.05</u>	<u>73,742.82</u>
EU entities	<u>5,880,148.56</u>	<u>6,981,039.06</u>	<u>3,566,731.48</u>

Current and sundry payables

Current and sundry payables restatement arises from the misclassification in 2008 of the prefinancing received from the European Commission for assigned revenue programmes that impacted on both current payables and sundry payables balances.

Accrued charges

Accrued charges restatement for 2008 is due to an error which resulted in the previous year balance not being updated for 2008.

Accounts payables with consolidated EU entities

Accounts payable with consolidated EU entities is composed of:

	2009 €	2008 restated €	2008 €
Prefinancing received from EU entities:			
Subsidy	0.00	1,365,646.50	0.00
Assigned revenue programmes	3,460,229.13	3,960,144.00	0.00
AGIS I programme	0.00	167,309.40	0.00
Interest payable to EC	<u>27,710.60</u>	<u>105,764.15</u>	<u>73,742.82</u>
	<u>3,487,939.73</u>	<u>5,598,864.05</u>	<u>73,742.82</u>

In 2008 the balance of accounts payables with consolidated EU entities was misstated due to two errors. Firstly as noted above some of the balance was classified as current payables and sundry payables. Secondly, in 2007 the payable due to consolidated EU entities for subsidy and AGIS I programme were not recognised.

1.5.7. Contingent Liabilities

	2009 €	2008 restated €	2008 €
Amounts contracted for at the year end for goods and services to be delivered in future	1,282,193.54	3,300,765.78	4,600,690.00

In 2008, the reported amount as contingent liabilities was overstated due to missing accruals booked at year end.

1.5.8. Revenue

Revenue and corresponding receivables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate.

CEPOL's main sources of revenue were:

	2009 €	2008 restated €	2008 €
Annual Subsidy - European Commission	6,400,000.00	3,100,000.00	4,600,000.00
Accrued Income from assigned revenues programmes	1,083,339.58	1,475,821.82	00.00
Refund from the Translation Centre for the Bodies of the European Union	31,351.00	0.00	0.00
Exchange rate gains	356,087.93	221,017.65	221,017.65
Recovery of payments made to suppliers, Member states and ex-staff	3,662.86	11,283.32	11,283.32
Other Income	0.00	4,978.84	8,772.43
	<u>7,874,441.37</u>	<u>4,813,156.21</u>	<u>4,841,073.40</u>

In 2008, the revenues from accrued income relating to assigned revenues programmes were not properly accounted. Secondly, an inflow of cash received during 2008 was inappropriately recognised as revenue.

1.5.9. Expenditure

Expenditure and corresponding payables are measured at their fair value and accounted for in the period to which they relate.

CEPOL's main expenditure was:

	2009 €	2008 restated €	2008 €
Staff related expenditure	2,129,787.82	1,861,681.92	1,861,681.92
Depreciation	54,694.40	56,571.89	60,316.90
Administrative expenditure	866,562.31	763,092.32	571,738.09
Operational expenditure	<u>4,199,757.92</u>	<u>3,954,391.39</u>	<u>3,895,633.05</u>
	<u>7,250,802.45</u>	<u>6,635,737.52</u>	<u>6,389,369.96</u>

The restated amounts are impacted by a number of various restatement adjustments presented below in detail (note 1.5.12).

Transactions with the European Commission, included above, are as follows:

	2009 €	2008 restated €	2008 €
Staff expenditure	18,030.06	0.00	0.00
Administrative expenditure	106,504.71	98,812.40	98,812.40
Operational expenditure from assigned revenue programmes	1,083,339.58	1,475,821.82	0.00
Other Operational expenditure	6,347.13	167,309.40	0.00
	<u>1,274,656.48</u>	<u>1,741,943.62</u>	<u>98,812.40</u>

1.5.10. Related Party Transactions

	2009	2008
Number of Authorising Officers at the year end	<u>1</u>	<u>1</u>
Analysis by Grade:	2009	2008
AD 13	1	1

The Authorising Officer is remunerated in accordance with the Staff Regulations of the European Communities.

There are no Related Parties to CEPOL who have received any kind of loans from CEPOL in 2009.

1.5.11. Pension Obligations

CEPOL's staff members are part of the European Communities Pension Scheme which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. CEPOL staff contributes 10.25% of their basic salaries to the pension scheme and an additional 20.5% contribution is made by the European Commission. The cost to the European Commission is not reflected in CEPOL's accounts.

Future benefits payable to CEPOL staff under the European Communities Pension Scheme are accounted for in the accounts of the European Commission. No provisions for such pensions are made in these accounts.

1.5.12. Provisions for Risks and Charges

	2009	2008
	€	€
Outstanding staff salary adjustment (relating to the last six months of 2009)	<u>21,107.19</u>	<u>0.00</u>

1.5.13. Restatements of 2008 figures due to errors of previous periods

As has been indicated in the financial statements and notes to the financial statements above, in 2009 a number of errors relating to the 2008 financial statements were identified which required correction leading to the restatement of 2008 figures. These included errors from periods prior to 2008 and also errors arising in the 2008 financial year. In order to aid the users of the financial statements, in addition to the individual narrative disclosures in the individual notes, below are the individual restatement adjustments which have been undertaken to the 2008 figures to provide the restated amounts. For each adjustment the nature of the error has been described, along with the relevant balance sheet and/or economic outturn account line items which have been impacted, the amount of the adjustment on each line and the total impact of the correction of errors on accumulated reserves.

1.5.13. Restatements of 2008 figures due to previous periods errors

<i>Description of the error</i>	<i>Balance Sheet position impacted by the restatement adjustment</i>	<i>Adjusted amount in the Balance Sheet (Euro)</i>	<i>Economic outturn account (EOA) impacted by the restatement adjustment</i>	<i>Adjusted amount in the EOA (Euro)</i>
Incorrect recognition of the subsidy payable to EC as at the end of 2007 (positive budgetary outturn result as at 31.12.2007)	DR. Accumulated surplus/deficit CR. Accounts payable to consolidated entities	1,365,646.50 -1,365,646.50		
Incorrect recognition of the accrued charges of 2006 reversed in 2007	DR. Sundry Payables CR. Accumulated surplus/deficit	435, 976.23 - 435,976.23		
Total impact on Accumulated reserves of errors from periods prior to 01.01.2008		-929,670.27		
Reversal of 2007 accruals not cleared in the 2008 accounts	DR. Accrued charges	763,555.36	CR. Administrative expenses CR. Other operational expenses	-724,428.80 -39,126.56
No recognition of accruals for administrative and operational expenses as at 2008 year end			DR. Other operational expenses DR. Administrative expenses DR. Staff expenses DR. Financial expenses	1,059,015.41 240,339.11 87.10 482.60
	CR. Accrued charges	-1,299,924.22		
No recognition in the correct accounting period of the impact in the economic outturn accounts of pre-financing to vendors (amounts paid for services and goods delivered during 2008)	CR. Short term pre-financing	- 334,500	DR. Other operational expenses	334,500

Description of the error	Balance Sheet position impacted by the restatement adjustment	Adjusted amount in the Balance Sheet (Euro)	Economic outturn account (EOA) impacted by the restatement adjustment	Adjusted amount in the EOA (Euro)
Incorrect recognition as revenue of pre-financing received for assigned revenues programme MEDA II	CR. Accounts payable to consolidated entities	- 1,500,000.00	DR. Other operating revenues	1,500,000.00
Incorrect recognition as expense of the 2007 accrued income for assigned revenues programmes	DR. Accrued Income	668,443.14	CR. Other operational expenses	-668,443.14
No recognition of 2008 accrued income for assigned revenues programmes	DR. Accrued Income	1,475,821.82	CR. Other operating revenues	-1,475,821.82
No clearance of errors relating to accounts payables	DR. Current payables	109,194.53	CR. Other operational expenses	-109,194.53
No recognition of payable derived from non-eligible expenditure of AGIS I programme	CR. Accounts payable to consolidated entities	-167,309.40	DR. Other operational expenses	167,309.40
Total impact on Accumulated reserves of errors from year 2008		284,718.77		

2. REPORT ON BUDGETARY & FINANCIAL MANAGEMENT

The 2009 budget for CEPOL of 8.8 Million Euro has – as much as possible - been implemented 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.

However, the principle of annuality and specification of the budget, were not fully respected throughout 2009.

During the exercise of budgetary management in 2009, some insufficiencies in the preparation of individual budgets and commitments for courses and seminars had to be overcome by relaxing the application of the principle of annuality. To these means, appropriations of 2009 have been committed and paid to cover 2008 expenditures.

The total amount involved equals 112.840€.

At a later stage in 2009, in order to avoid to continue to use 2009 credits for this purpose, the decision was taken to break the principle of specification, through transfers between the different budget lines by single commitments for courses and seminars.

CEPOL is taking steps to improve the budgeting and commitment process in order to comply with all budgetary principles.

The Budgetary Outturn table 2009 (page 20), shows the balance for the outturn account for CEPOL in 2009 is positive, totalling 346.135,83€.

CEPOL received 6,4 million€ from its total budget of 8,8 million € for 2009 from DG JLS.

The other contribution of 306.152,56 € represents 60% of pre-financing received from DG JLS for the implementation of the Exchange Programme for Senior Law Enforcement Officers. The grant agreement was signed on the 24th of June 2009 for a period of 12 months. The total cost of the action is estimated at 820.158,28 €, the total eligible cost of the action equal to 575.898,28 € and the European Commission's contribution amounts to a maximum of 510.254,27 €. The commitments made in 2009 for the project amount to 340.240,30€ or 66.68% of the total credits. The total expenditure for 2009 for this project equals 85.597,73€. (see page 38 for the detailed expenditure per budget line)

Concerning the credits of 2009 of 8.8M €, 7.797.976,57€ were committed or 88.61%.

Of the 8.8M € in payment appropriations, 44,80% or 3.942.573,73€ were actually spent. (page 23)

The detailed implementation of the 2009 budget-table shows the commitments and payments per budget line. (page 24-31)

This results in, committed credits of 2009 being carried forward into 2010 of 3.528.419,12€, of which 148.170,13€ relates to title I, 475.153,85 € to title II and 3.215.491,10€ relate to title III, the operational activities of CEPOL.

In addition, note that the amount of the total carry-forward on page 31 shows as payment balance 3.855.402,84€ but includes the amount of 326.963,72€ related to staff expenditure that cannot be carried-forward since they are annual by nature. CEPOL should process their decommitments before the year-end.

Concerning the credits of 2008, of the 2.764.855,42€ carried forward into 2009, merely 1.469.417,88€ or 53,15% was actually spent. (page 32 per title and pages 33-37 per budget line)

The interest generated in 2009 amounts to 26.882,70€ (see table page 20)

The total expenditure for 2009 on the MEDA project amounts to 746.296,98€ (see table page 39-40 for the detailed expenditure per budget line)

The total expenditure for 2009 for the AGIS II project totals 32.395,98€.(see page 41)

This amount is small as it represents the last reimbursements that were made by CEPOL in 2009 since the project was already finished in November 2008.

2.1 BUDGETARY OUTTURN 2009 (DG Budget format)

			2009	2008
REVENUE				
	Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	6,400,000.00	3,100,000.00
	Phare funds from Commission	+		
	Other contributions and funding received via the Commission	+	306,152.56	1,500,000.00
	Other donors	+		
	Fee income	+		
	Other revenue	+	33,003.36	92,434.96
TOTAL REVENUE (a)			6,739,155.92	4,692,434.96
EXPENDITURE				
	<i>Title I: Staff</i>			
	Payments	-	2,456,725.95	2,195,052.00
	Appropriations carried over	-	148,171.42	232,181.00
	<i>Title II: Administrative Expenses</i>			
	Payments	-	217,527.29	171,673.00
	Appropriations carried over	-	164,757.89	192,285.00
	<i>Title III: Operating Expenditure</i>			
	Payments	-	2,186,693.18	4,032,760.00
	Appropriations carried over	-	4,473,444.32	4,168,563.00
TOTAL EXPENDITURE (b)			9,647,320.05	10,992,514.00
OUTTURN FOR THE FINANCIAL YEAR (a-b)			-2,908,164.13	-6,300,079.04
Cancellation of unused payment appropriations carried over from previous year		+	1,248,066.12	331,252.69
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		+	1,869,957.60	1,791,700.86
Exchange differences for the year (gain +/-loss -)		+/-	136,276.24	149,876.78
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR			346,135.83	-4,027,248.71
Balance year N-1		+/-	-2,661,602.21	1,365,646.50
Positive balance from year N-2 reimbursed in year N to the Commission		-	1,365,646.50	0.00
Result used for determining amounts in general accounting			- 3,681,112.88	-2,661,602.21
Commission subsidy - agency registers accrued revenue and Commission accrued expense			6,400,000.00	
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)	+	26,882.70	73,742.82
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2.2 BUDGETARY OUTTURN 2009 (ECA format)

(1 000 euro)

REVENUE			EXPENDITURE									
Source of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations					Appropriations carried forward from previous financial year(s)			
				entered	committed	paid	carried forward	cancelled	entered	paid	carried forward	cancelled
Own revenue			Title I Staff	3,444	2,932	2,457	148	839	232	162	-	70
Community subsidies	8,800	6,400										
			Title II Administration	487	382	218	165	104	192	129	-	63
			Title III Operating activities	4,869	4,484	1,269	3,215	385	2,293	1,178	-	1,115
Assigned Revenues		306	Title III Operating activities ISEC	306	306	86	220	-	-	-	-	-
			Title III Operating activities AGIS	-	-	-	-	-	186	32	154	-
			Title III Operating activities MEDA	-	-	-	-	-	1,683	800	883	-
Other revenue		33										
TOTAL	8,800	6,739	TOTAL	9,106	8,104	4,030	3,748	1,328	4,586	2,301	1,037	1,248

NB: any discrepancies in totals are due to the effects of rounding.

Source: information supplied by the Agency. These tables summarise the data supplied by the Agency in its financial statements.

2.3 CEPOL BUDGET IMPLEMENTATION 2009 (detailed)

All titles & all Fund Sources

Official Budget Title	Fund Source	Commitment			Payment		
		Credit Available for Commitment	Commitments made (Euro)	% Committed	Credit Available for Payment	Payments made (Euro)	% Paid
Title 1 Expenditure Relating to Persons working with CEPOL	C1	3,444,500.00	2,931,664.05	85.11 %	3,444,500.00	2,456,510.20	71.32 %
	C4	217.04	215.75	99.41 %	217.04	215.75	99.41 %
	C8	232,879.99	206,558.34	88.70 %	232,879.99	161,702.10	69.44 %
	C9	323,660.89	0.00	0.00 %	0.00		0.00 %
	Sum:	4,001,257.92	3,138,438.14	78.44 %	3,677,597.03	2,618,428.05	71.20 %
Title 2 Buildings, Equipment and Miscellaneous Expenditure	C1	486,500.00	382,285.18	78.58 %	486,500.00	217,527.29	44.71 %
	C8	199,946.06	165,715.62	82.88 %	199,946.06	129,565.77	64.80 %
	C9	12,021.95	9,021.95	75.05 %	0.00		0.00 %
	Sum:	698,468.01	557,022.75	79.75 %	686,446.06	347,093.06	50.56 %
Title 3 Operational Expenditure	C1	4,869,000.00	4,484,027.34	92.09 %	4,869,000.00	1,268,536.24	26.05 %
	C8	2,332,029.37	2,219,361.35	95.17 %	2,332,029.37	1,178,150.01	50.52 %
	C9	319,230.74	1,503.71	0.47 %	0.00		0.00 %
	Sum:	7,520,260.11	6,704,892.40	89.16 %	7,201,029.37	2,446,686.25	33.98 %
Total	Sum:	12,219,986.04	10,400,353.29	85.11 %	11,565,072.46	5,412,207.36	46.80 %

C1 = Credits of 2009

C8 = Carried-over credits from 2008

C4 = re-used-incomes

C9 = Carry-forwarded commitments
without corresponding payment appropriations

Credits of 2009 C1 - per Title

Official Budget Title	Fund Source	Commitment			Payment		
		Budget 2009 Available for Commitment	Commitments made 2009 (Euro)	Percentage Committed % 2009	Budget 2009 Available for Payment	Payments made 2009 (Euro)	Percentage Paid % 2009
Title 1 Expenditure Relating to Persons working with CEPOL	C1	3,444,500.00	2,931,664.05	85.11 %	3,444,500.00	2,456,510.20	71.32 %
		3,444,500.00	2,931,664.05	85.11 %	3,444,500.00	2,456,510.20	71.32 %
Title 2 Buildings, Equipment and Miscellaneous Expenditure	C1	486,500.00	382,285.18	78.58 %	486,500.00	217,527.29	44.71 %
		486,500.00	382,285.18	78.58 %	486,500.00	217,527.29	44.71 %
Title 3 Operational Expenditure	C1	4,869,000.00	4,484,027.34	92.09 %	4,869,000.00	1,268,536.24	26.05 %
		4,869,000.00	4,484,027.34	92.09 %	4,869,000.00	1,268,536.24	26.05 %
Total		8,800,000.00	7,797,976.57	88.61 %	8,800,000.00	3,942,573.73	44.80 %

C1 = Credits of 2009

IMPLEMENTATION OF THE 2009 BUDGET PER BUDGET LINE

Fund Source : C1 = Credits of 2009

B.L.	Official Budget Line Description	Credit available for commitment	Committed	% Committed	Paid	% Paid	Commitment Balance	Payment Balance (RAL)
A-1100	Basic Salary	1,220,500.00	1,076,203.41	88.18 %	978,510.22	80.17 %	144,296.59	97,693.19
A-1101	Family Allowances	221,600.00	164,877.48	74.40 %	108,958.67	49.17 %	56,722.52	55,918.81
A-1102	Expatriation & foreign residence allowances	239,500.00	162,929.14	68.03 %	140,273.20	58.57 %	76,570.86	22,655.94
	Sum:	1,681,600.00	1,404,010.03	83.49 %	1,227,742.09	73.01 %	277,589.97	176,267.94
A-1115	Contract staff	383,173.67	383,173.67	100.00 %	326,458.26	85.20 %	0.00	56,715.41
A-1118	National experts on secondment	100,000.00	95,488.46	95.49 %	95,488.46	95.49 %	4,511.54	0.00
	Sum:	483,173.67	478,662.13	99.07 %	421,946.72	87.33 %	4,511.54	56,715.41
A-1120	Further training language courses & retraining staff	85,400.00	85,364.76	99.96 %	80,786.47	94.60 %	35.24	4,578.29
	Sum:	85,400.00	85,364.76	99.96 %	80,786.47	94.60 %	35.24	4,578.29
A-1130	Insurance against sickness	50,500.00	37,205.63	73.67 %	32,890.11	65.13 %	13,294.37	4,315.52
A-1131	Insurance against accidents and occupational disease	13,000.00	7,999.48	61.53 %	6,862.86	52.79 %	5,000.52	1,136.62
A-1132	Unemployment insurance	24,000.00	13,153.74	54.81 %	12,000.72	50.00 %	10,846.26	1,153.02
	Sum:	87,500.00	58,358.85	66.70 %	51,753.69	59.15 %	29,141.15	6,605.16
A-1141	Annual travel expenses from the place of employment	65,500.00	53,939.10	82.35 %	22,039.47	33.65 %	11,560.90	31,899.63
	Sum:	65,500.00	53,939.10	82.35 %	22,039.47	33.65 %	11,560.90	31,899.63
A-1150	Overtime	9,000.00	5,000.00	55.56 %			4,000.00	5,000.00
	Sum:	9,000.00	5,000.00	55.56 %			4,000.00	5,000.00
A-1174	Payment for admin assistance from Community Institutions	24,000.00	24,000.00	100.00 %	18,030.06	75.13 %	0.00	5,969.94
A-1175	Other services and work to be contracted out	262,000.00	261,325.27	99.74 %	223,135.44	85.17 %	674.73	38,189.83
	Sum:	286,000.00	285,325.27	99.76 %	241,165.50	84.32 %	674.73	44,159.77

A-1180	Miscellaneous expenditure on recruitment	86,000.00	76,143.14	88.54 %	27,847.25	32.38 %	9,856.86	48,295.89
A-1181	Travel expenses (including family members)	13,500.00	13,363.40	98.99 %	6,249.10	46.29 %	136.60	7,114.30
A-1182	Installation resettlement and transfer allowances	56,500.00	53,543.21	94.77 %	47,219.95	83.58 %	2,956.79	6,323.26
A-1183	Removal expenses	60,000.00	26,147.96	43.58 %	23,557.47	39.26 %	33,852.04	2,590.49
A-1184	Temporary daily subsistence allowances	42,675.00	42,675.00	100.00 %	28,268.47	66.24 %	0.00	14,406.53
	Sum:	258,675.00	211,872.71	81.91 %	133,142.24	51.47 %	46,802.29	78,730.47

B.L.	Official Budget Line Description	Credit available for commitment	Committed	% Committed	Paid	% Paid	Commitment Balance	Payment Balance (RAL)
A-1190	Salary weightings	407,651.33	283,647.26	69.58 %	253,881.47	62.28 %	124,004.07	29,765.79
	Sum:	407,651.33	283,647.26	69.58 %	253,881.47	62.28 %	124,004.07	29,765.79

A-1300	Missions	65,000.00	62,022.37	95.42 %	23,685.18	36.44 %	2,977.63	38,337.19
	Sum:	65,000.00	62,022.37	95.42 %	23,685.18	36.44 %	2,977.63	38,337.19

A-1400	Medical service	0.00					0.00	
	Sum:	0.00					0.00	

A-1610	Social contact between staff	6,000.00	3,256.95	54.28 %	168.89	2.81 %	2,743.05	3,088.06
	Sum:	6,000.00	3,256.95	54.28 %	168.89	2.81 %	2,743.05	3,088.06

A-1700	Entertainment and representation expenses	9,000.00	204.62	2.27 %	198.48	2.21 %	8,795.38	6.14
	Sum:	9,000.00	204.62	2.27 %	198.48	2.21 %	8,795.38	6.14

Total Title 1	Sum:	3,444,500.00	2,931,664.05	85.11 %	2,456,510.20	71.32 %	512,835.95	475,153.85
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A-2010	Insurance	10,000.00					10,000.00	
	Sum:	10,000.00					10,000.00	

A-2020	Water gas electricity & heating	19,000.00	19,000.00	100.00 %	7,892.66	41.54 %	0.00	11,107.34
	Sum:	19,000.00	19,000.00	100.00 %	7,892.66	41.54 %	0.00	11,107.34

A-2030	Cleaning and maintenance	54,000.00	53,512.03	99.10 %	39,269.69	72.72 %	487.97	14,242.34
	Sum:	54,000.00	53,512.03	99.10 %	39,269.69	72.72 %	487.97	14,242.34

A-2040	Fitting-out of premises	8,000.00	302.37	3.78 %	302.37	3.78 %	7,697.63	0.00
	Sum:	8,000.00	302.37	3.78 %	302.37	3.78 %	7,697.63	0.00

A-2050	Building security and surveillance	2,000.00	1,027.68	51.38 %	697.68	34.88 %	972.32	330.00
	Sum:	2,000.00	1,027.68	51.38 %	697.68	34.88 %	972.32	330.00

A-2100	Acquisition of equipment and software	105,000.00	90,941.27	86.61 %	25,890.36	24.66 %	14,058.73	65,050.91
A-2102	Maintenance of equipment and software	15,000.00	14,588.00	97.25 %	10,165.90	67.77 %	412.00	4,422.10
A-2103	Telephone telegraph telex & television	48,000.00	47,955.00	99.91 %	34,242.91	71.34 %	45.00	13,712.09
A-2104	Outside Assistance analysing, programming & operation of computer systems	26,000.00	24,000.00	92.31 %			2,000.00	24,000.00
A-2105	ABAC	58,000.00	57,917.00	99.86 %	57,917.00	99.86 %	83.00	0.00
	Sum:	252,000.00	235,401.27	93.41 %	128,216.17	50.88 %	16,598.73	107,185.10

B.L.	Official Budget Line Description	Credit available for commitment	Committed	% Committed	Paid	% Paid	Commitment Balance	Payment Balance (RAL)
A-2200	Purchase and replacement of office machinery	5,000.00					5,000.00	
A-2202	Rental maintenance and repair of office machinery	2,000.00	1,810.00	90.50 %			190.00	1,810.00
	Sum:	7,000.00	1,810.00	25.86 %			5,190.00	1,810.00

A-2210	Purchase and replacement of furniture	6,000.00	5,448.97	90.82 %	5,208.47	86.81 %	551.03	240.50
A-2212	Rental maintenance and repair of furniture	0.00					0.00	
	Sum:	6,000.00	5,448.97	90.82 %	5,208.47	86.81 %	551.03	240.50

A-2220	Purchase and replacement of technical equipment and installations	5,000.00					5,000.00	
	Sum:	5,000.00					5,000.00	

A-2230	Purchase and replacement of vehicles	4,500.00	850.00	18.89 %	801.47	17.81 %	3,650.00	48.53
A-2232	Rental maintenance use and repair of vehicles	7,000.00	4,552.22	65.03 %	3,670.13	52.43 %	2,447.78	882.09
	Sum:	11,500.00	5,402.22	46.98 %	4,471.60	38.88 %	6,097.78	930.62

A-2250	Purchase of books & other works in hard copy & in electronic form	5,500.00	1,100.00	20.00 %	1,050.73	19.10 %	4,400.00	49.27
A-2252	Subscriptions to newspapers & periodicals in hard copy or electronic form	6,000.00	3,428.35	57.14 %	2,784.73	46.41 %	2,571.65	643.62
	Sum:	11,500.00	4,528.35	39.38 %	3,835.46	33.35 %	6,971.65	692.89

A-2300	Stationery	32,000.00	23,868.87	74.59 %	11,029.68	34.47 %	8,131.13	12,839.19
A-2301	Office supplies	14,000.00	10,156.73	72.55 %	6,406.88	45.76 %	3,843.27	3,749.85
	Sum:	46,000.00	34,025.60	73.97 %	17,436.56	37.91 %	11,974.40	16,589.04

A-2320	Bank charges	20,000.00	1,500.00	7.50 %	812.31	4.06 %	18,500.00	687.69
	Sum:	20,000.00	1,500.00	7.50 %	812.31	4.06 %	18,500.00	687.69

A-2330	Legal expenses	7,500.00	7,500.00	100.00 %	5,609.78	74.80 %	0.00	1,890.22
	Sum:	7,500.00	7,500.00	100.00 %	5,609.78	74.80 %	0.00	1,890.22

A-2350	Miscellaneous insurance	7,000.00	320.00	4.57 %	180.00	2.57 %	6,680.00	140.00
A-2352	Miscellaneous expenditure on internal meetings	3,000.00	1,000.00	33.33 %	33.94	1.13 %	2,000.00	966.06
A-2353	Department removals & other transport of equipment	5,000.00	506.69	10.13 %	506.69	10.13 %	4,493.31	0.00
A-2359	Other operational expenditure	1,000.00					1,000.00	
	Sum:	16,000.00	1,826.69	11.42 %	720.63	4.50 %	14,173.31	1,106.06

A-2400	Postal and delivery charges	11,000.00	11,000.00	100.00 %	3,053.91	27.76 %	0.00	7,946.09
	Sum:	11,000.00	11,000.00	100.00 %	3,053.91	27.76 %	0.00	7,946.09

	Total Title 2	Sum:	486,500.00	382,285.18	78.58 %	217,527.29	44.71 %	104,214.82	164,757.89
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B.L.	Official Budget Line Description	Credit available for commitment	Committed	% Committed	Paid	% Paid	Commitment Balance	Payment Balance (RAL)
B3-000	Reimbursement of travel expenses for attendees of GB	135,000.00	115,800.00	85.78 %	33,685.67	24.95 %	19,200.00	82,114.33
B3-001	Organisational expenditure for Governing Board	70,000.00	68,000.00	97.14 %	32,316.98	46.17 %	2,000.00	35,683.02

B3-002	Handover meetings of the Presidency of Governing Board	11,000.00	6,210.00	56.45 %	2,643.02	24.03 %	4,790.00	3,566.98
B3-009	Other expenditure related to the Governing Board	12,000.00	11,457.64	95.48 %	4,718.39	39.32 %	542.36	6,739.25
	Sum:	228,000.00	201,467.64	88.36 %	73,364.06	32.18 %	26,532.36	128,103.58

B3-010	Reimbursement of travel expenses for Strategy Committee	22,000.00	18,500.00	84.09 %	8,412.30	38.24 %	3,500.00	10,087.70
B3-011	Organisational expenditure for Strategy Committee	12,000.00	11,998.00	99.98 %	2,768.96	23.07 %	2.00	9,229.04
B3-019	Other expenditure related to the Strategy Committee	2,500.00	625.00	25.00 %	506.76	20.27 %	1,875.00	118.24
	Sum:	36,500.00	31,123.00	85.27 %	11,688.02	32.02 %	5,377.00	19,434.98

B3-020	Reimbursement of travel expenses for Budget & Administration Committee	26,000.00	24,090.00	92.65 %	8,589.39	33.04 %	1,910.00	15,500.61
B3-021	Organisational expenditure for Budget & Administration Committee	14,000.00	13,897.00	99.26 %	3,281.56	23.44 %	103.00	10,615.44
B3-029	Other expenditure related to the Budget & Administration Committee	2,500.00					2,500.00	
	Sum:	42,500.00	37,987.00	89.38 %	11,870.95	27.93 %	4,513.00	26,116.05

B3-030	Reimbursement of travel expenses for Annual Programme Committee	21,600.00	21,600.00	100.00 %	11,097.72	51.38 %	0.00	10,502.28
B3-031	Organisational expenditure of Annual Programme Committee	18,900.00	18,866.59	99.82 %	4,698.39	24.86 %	33.41	14,168.20
B3-032	Annual Programme Conference	11,532.00					11,532.00	
B3-039	Other expenditure related to the Annual Programme Committee	568.00	568.00	100.00 %			0.00	568.00
	Sum:	52,600.00	41,034.59	78.01 %	15,796.11	30.03 %	11,565.41	25,238.48

B3-040	Reimbursement of travel expenses for Training and Research Committee	26,000.00	26,000.00	100.00 %	8,301.48	31.93 %	0.00	17,698.52
B3-041	Organisational expenditure for Training and Research Committee	19,000.00	18,959.53	99.79 %	11,595.53	61.03 %	40.47	7,364.00
B3-049	Other expenditure related to the Training and Research Committee	0.00					0.00	
	Sum:	45,000.00	44,959.53	99.91 %	19,897.01	44.22 %	40.47	25,062.52

B3-050	Other expenditure related to bodies and organs	10,500.00					10,500.00	
	Sum:	10,500.00					10,500.00	

B3-060	Reimbursement of travel expenses for Troika Meetings	12,000.00	8,000.00	66.67 %	2,903.88	24.20 %	4,000.00	5,096.12
B3-061	Organisational expenditure related to Troika Meetings	10,000.00	5,884.00	58.84 %	512.07	5.12 %	4,116.00	5,371.93
	Sum:	22,000.00	13,884.00	63.11 %	3,415.95	15.53 %	8,116.00	10,468.05

B3-070	Reimbursement of travel expenses for NCP-meetings	36,000.00	29,000.00	80.56 %	5,812.81	16.15 %	7,000.00	23,187.19
B3-071	Organisational expenditure related to NCP-Meetings	28,000.00	25,158.53	89.85 %	9,758.63	34.85 %	2,841.47	15,399.90
	Sum:	64,000.00	54,158.53	84.62 %	15,571.44	24.33 %	9,841.47	38,587.09

B3-100	External experts & teachers reimbursement of travel & accommodation	421,000.00	420,801.15	99.95 %	113,879.42	27.05 %	198.85	306,921.73
B3-101	External experts and teachers Salary compensation, fees	114,400.00	114,358.89	99.96 %	25,411.89	22.21 %	41.11	88,947.00
	Sum:	535,400.00	535,160.04	99.96 %	139,291.31	26.02 %	239.96	395,868.73

B.L.	Official Budget Line Description	Credit available for commitment	Committed	% Committed	Paid	% Paid	Commitment Balance	Payment Balance (RAL)
B3-110	Reimbursement of accommodation for participants	1,572,700.00	1,572,651.54	100.00 %	441,757.01	28.09 %	48.46	1,130,894.53
B3-111	Reimbursement of travel expenses - participants	135,000.00	135,000.00	100.00 %	69,173.10	51.24 %	0.00	65,826.90
	Sum:	1,707,700.00	1,707,651.54	100.00 %	510,930.11	29.92 %	48.46	1,196,721.43

B3-120	Preparation of Lessons	145,700.00	145,632.03	99.95 %	35,908.24	24.65 %	67.97	109,723.79
B3-121	Interpretation & Technical equipment	94,200.00	94,139.44	99.94 %	29,745.44	31.58 %	60.56	64,394.00
B3-122	Lectures and research material	132,700.00	132,696.58	100.00 %	36,630.01	27.60 %	3.42	96,066.57
	Sum:	372,600.00	372,468.05	99.96 %	102,283.69	27.45 %	131.95	270,184.36

B3-130	Development of E-learning modules	96,000.00	83,330.00	86.80 %	2,411.83	2.51 %	12,670.00	80,918.17
B3-131	Implementation of E-learning modules	5,000.00					5,000.00	
	Sum:	101,000.00	83,330.00	82.50 %	2,411.83	2.39 %	17,670.00	80,918.17

B3-190	Organisational and administrative costs	263,200.00	263,125.06	99.97 %	104,486.69	39.70 %	74.94	158,638.37
B3-191	Local Transport	158,500.00	158,494.55	100.00 %	34,312.62	21.65 %	5.45	124,181.93
	Sum:	421,700.00	421,619.61	99.98 %	138,799.31	32.91 %	80.39	282,820.30

B3-200	Development of Common Curricula	35,000.00	27,029.48	77.23 %	2,096.27	5.99 %	7,970.52	24,933.21
B3-201	Implementation of Common Curricula	0.00					0.00	
B3-202	Common Curricula Coordination Working Group	20,000.00	10,972.64	54.86 %	2,667.08	13.34 %	9,027.36	8,305.56
B3-203	Updating of Common Curricula	77,400.00	77,393.26	99.99 %	6,497.06	8.39 %	6.74	70,896.20
B3-204	Translation of Common Curricula	173,600.00	173,252.55	99.80 %	7,480.00	4.31 %	347.45	165,772.55
B3-205	Seminar for course organisers	0.00					0.00	
B3-206	Editorial Services for Common Curricula	8,000.00	7,092.50	88.66 %			907.50	7,092.50
B3-207	Common Curricula National Coordinators Meeting	32,000.00	30,550.00	95.47 %	6,139.32	19.19 %	1,450.00	24,410.68
	Sum:	346,000.00	326,290.43	94.30 %	24,879.73	7.19 %	19,709.57	301,410.70
B3-210	Research & science events	91,000.00	88,670.00	97.44 %	2,783.21	3.06 %	2,330.00	85,886.79
B3-211	Knowledge Network	32,000.00	26,280.00	82.13 %	7,008.36	21.90 %	5,720.00	19,271.64
B3-212	Research and Science Working Group	40,000.00	36,891.00	92.23 %	9,042.51	22.61 %	3,109.00	27,848.49
B3-213	Cooperation and promotion	4,000.00	2,642.62	66.07 %	835.31	20.88 %	1,357.38	1,807.31
B3-214	Research & science Information Seminar	30,000.00	29,066.00	96.89 %			934.00	29,066.00
B3-215	Sub-groups to Research & Science Working Group	18,000.00	5,350.00	29.72 %	2,159.56	12.00 %	12,650.00	3,190.44
B3-216	Research and science publications	18,000.00					18,000.00	
B3-217	Research and science survey projects	15,000.00					15,000.00	
B3-219	Other expenditure related to research and good practice	5,000.00					5,000.00	
	Sum:	253,000.00	188,899.62	74.66 %	21,828.95	8.63 %	64,100.38	167,070.67

B.L.	Official Budget Line Description	Credit available for commitment	Committed	% Committed	Paid	% Paid	Commitment Balance	Payment Balance (RAL)
B3-220	Equipment, operating expenses and services relating to the Electronic Network	68,000.00	59,803.37	87.95 %	59,803.37	87.95 %	8,196.63	0.00
B3-221	Consultancy related to the Electronic Network	31,000.00	7,740.00	24.97 %	3,581.00	11.55 %	23,260.00	4,159.00
B3-223	Electronic Network Working Group	20,000.00					20,000.00	
B3-225	Sub groups to the Electronic Network Working Group	8,000.00					8,000.00	
B3-226	E-net National Managers Meeting	32,000.00	19,800.00	61.88 %			12,200.00	19,800.00
	Sum:	159,000.00	87,343.37	54.93 %	63,384.37	39.86 %	71,656.63	23,959.00

B3-230	Working Group on Learning	40,000.00	29,000.00	72.50 %	10,022.73	25.06 %	11,000.00	18,977.27
B3-231	Sub-group(s) to the Working Group on Learning	11,000.00					11,000.00	
	Sum:	51,000.00	29,000.00	56.86 %	10,022.73	19.65 %	22,000.00	18,977.27

B3-240	Exchanges	50,000.00	37,391.75	74.78 %	18,345.96	36.69 %	12,608.25	19,045.79
	Sum:	50,000.00	37,391.75	74.78 %	18,345.96	36.69 %	12,608.25	19,045.79

B3-250	Co-operation with non-member states	7,650.00	4,574.00	59.79 %	2,580.98	33.74 %	3,076.00	1,993.02
B3-251	External Relations Working Group	34,750.00	34,750.00	100.00 %	8,589.64	24.72 %	0.00	26,160.36
B3-259	Other expenditure related to external relations	600.00	600.00	100.00 %	191.08	31.85 %	0.00	408.92
	Sum:	43,000.00	39,924.00	92.85 %	11,361.70	26.42 %	3,076.00	28,562.30

B3-300	Working Group "Analysis of CEPOL's training activities"	37,500.00	19,340.00	51.57 %	1,761.97	4.70 %	18,160.00	17,578.03
	Sum:	37,500.00	19,340.00	51.57 %	1,761.97	4.70 %	18,160.00	17,578.03

B3-510	Network related Missions	92,500.00	91,744.29	99.18 %	50,159.92	54.23 %	755.71	41,584.37
B3-511	Activity related Missions	50,000.00	26,950.35	53.90 %	16,106.89	32.21 %	23,049.65	10,843.46
	Sum:	142,500.00	118,694.64	83.29 %	66,266.81	46.50 %	23,805.36	52,427.83

B3-710	Publication & information materials	9,500.00	6,550.00	68.95 %	905.86	9.54 %	2,950.00	5,644.14
B3-711	Activity Support	80,000.00	79,900.00	99.88 %	3,101.84	3.88 %	100.00	76,798.16
B3-712	Marketing Materials	8,000.00	1,850.00	23.13 %	1,356.53	16.96 %	6,150.00	493.47
	Sum:	97,500.00	88,300.00	90.56 %	5,364.23	5.50 %	9,200.00	82,935.77

B3-720	Translation Services	40,000.00	4,000.00	10.00 %			36,000.00	4,000.00
B3-722	Editorial Services	10,000.00					10,000.00	
	Sum:	50,000.00	4,000.00	8.00 %			46,000.00	4,000.00

Total Title 3	Sum:	4,869,000.00	4,484,027.34	92.09 %	1,268,536.24	26.05 %	384,972.66	3,215,491.10
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TOTALS OF THE 2009 BUDGET	8,800,000.00	7,797,976.57	Sum:	3,942,573.73	Sum:	1,002,023.43	3,855,402.84
		Average:	88.61 %	Average:	44.80 %		

Fund Source : C8 = Carried forward credits of 2008 into 2009 per title

Official Budget Title	Fund Source	Commitment			Committed credits 2008 Carried Over for payment	Payment	
		Commitments from 2008 carried forward to 2009	Commitment Accepted Amount (Euro)	Percentage Committed %		Payments made on 2008 credits	Percentage Paid %
Title 1 Expenditure Relating to Persons working with CEPOL	C8	232,879.99	206,558.34	88.70 %	232,879.99	161,702.10	69.44 %
		232,879.99	206,558.34	88.70 %	232,879.99	161,702.10	69.44 %
Title 2 Buildings, Equipment and Miscellaneous Expenditure	C8	199,946.06	165,715.62	82.88 %	199,946.06	129,565.77	64.80 %
		199,946.06	165,715.62	82.88 %	199,946.06	129,565.77	64.80 %
Title 3 Operational Expenditure	C8	2,332,029.37	2,219,361.35	95.17 %	2,332,029.37	1,178,150.01	50.52 %
		2,332,029.37	2,219,361.35	95.17 %	2,332,029.37	1,178,150.01	50.52 %
Total		2,764,855.42	2,591,635.31	93.73 %	2,764,855.42	1,469,417.88	53.15 %

C8 = Carried-forward Credits from 2008

Fund Source : C8 Carried-over credits from 2008 into 2009 per budget line

B.L.	Official Budget Line Description	Carried Forward Commitments	Paid	% Paid	Decommitted in 2009	Payment Balance	
A-1120	Further training language courses & retraining staff	37,145.45	35,160.16	94.66 %	139.27	1,846.02	
	Sum:	37,145.45	35,160.16	94.66 %	139.27	1,846.02	
A-1174	Payment for admin assistance from Community institutions	4,563.02	339.84	7.45 %	0.00	4,223.18	
A-1175	Other services and work to be contracted out	133,849.31	113,732.48	84.97 %	0.00	20,116.83	
	Sum:	138,412.33	114,072.32	82.41 %	0.00	24,340.01	
A-1180	Miscellaneous expenditure on recruitment	32,393.26	8,311.30	25.66 %	15,702.52	8,379.44	
A-1181	Travel expenses (including family members)	171.12			171.12	0.00	
A-1183	Removal expenses	636.69			636.69	0.00	
	Sum:	33,201.07	8,311.30	25.03 %	16,510.33	8,379.44	
A-1300	Missions	23,165.68	3,710.56	16.02 %	9,164.35	10,290.77	
	Sum:	23,165.68	3,710.56	16.02 %	9,164.35	10,290.77	
A-1610	Social contact between staff	148.52	87.10	58.65 %	61.42	0.00	
	Sum:	148.52	87.10	58.65 %	61.42	0.00	
A-1700	Entertainment and representation expenses	806.94	360.66	44.69 %	446.28	0.00	
	Sum:	806.94	360.66	44.69 %	446.28	0.00	
	Total Title 1	Sum:	232,879.99	161,702.10	69.44 %	26,321.65	44,856.24
A-2030	Cleaning and maintenance	3,424.00	3,424.00	100.00 %	0.00	0.00	
	Sum:	3,424.00	3,424.00	100.00 %	0.00	0.00	
A-2040	Fitting-out of premises	4,259.09	2,948.77	69.23 %	172.06	1,138.26	
	Sum:	4,259.09	2,948.77	69.23 %	172.06	1,138.26	

A-2050	Building security and surveillance	3,010.00	2,443.03	81.16 %	0.00	566.97
	Sum:	3,010.00	2,443.03	81.16 %	0.00	566.97

A-2100	Acquisition of equipment and software	119,345.11	85,225.90	71.41 %	29,272.07	4,847.14
A-2102	Maintenance of equipment and software	1,143.52	1,070.00	93.57 %	73.52	0.00
A-2103	Telephone telegraph telex & television	2,099.46	1,392.13	66.31 %	552.19	155.14
A-2104	Outside Assistance for analysis, programming & operation of computer systems	25,000.00	15,551.99	62.21 %	0.00	9,448.01
	Sum:	147,588.09	103,240.02	69.95 %	29,897.78	14,450.29

A-2200	Purchase and replacement of office machinery	2,070.00	1,761.46	85.09 %	308.54	0.00
	Sum:	2,070.00	1,761.46	85.09 %	308.54	0.00

A-2210	Purchase and replacement of furniture	4,018.70	2,851.40	70.95 %	224.00	943.30
A-2212	Rental maintenance and repair of furniture	16.99			16.99	0.00
	Sum:	4,035.69	2,851.40	70.65 %	240.99	943.30

A-2232	Rental maintenance use and repair of vehicles	4,754.78			0.00	4,754.78
	Sum:	4,754.78			0.00	4,754.78

A-2250	Purchase of books & other works in hard copy & in electronic form	220.00	89.12	40.51 %	0.00	130.88
A-2252	Subscriptions to newspapers & periodicals in hard copy or electronic form	1,240.00	1,122.86	90.55 %	117.14	0.00
	Sum:	1,460.00	1,211.98	83.01 %	117.14	130.88

A-2300	Stationery	10,066.54	7,325.21	72.77 %	2,741.33	0.00
A-2301	Office supplies	2,336.45	1,653.32	70.76 %	683.13	0.00
	Sum:	12,402.99	8,978.53	72.39 %	3,424.46	0.00

A-2320	Bank charges	7,928.96	482.60	6.09 %	0.00	7,446.36
	Sum:	7,928.96	482.60	6.09 %	0.00	7,446.36

A-2350	Miscellaneous insurance	5,876.00			0.00	5,876.00
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A-2352	Miscellaneous expenditure on internal meetings	503.00			0.00	503.00	
A-2359	Other operational expenditure	340.00			0.00	340.00	
	Sum:	6,719.00			0.00	6,719.00	
A-2400	Postal and delivery charges	2,293.46	2,223.98	96.97 %	69.47	0.01	
	Sum:	2,293.46	2,223.98	96.97 %	69.47	0.01	
	Total Title 2	Sum:	199,946.06	129,565.77	64.80%	34,230.44	36,149.85
B3-001	Organisational expenditure for Governing Board	36,554.50	36,376.36	99.51 %	0.00	178.14	
B3-002	Handover meetings of the Presidency of Governing Board	11,496.36	5,659.12	49.23 %	0.00	5,837.24	
B3-009	Other expenditure related to the Governing Board	2,860.00	2,269.04	79.34 %	0.00	590.96	
	Sum:	108,521.67	91,693.55	84.49 %	0.00	16,828.12	
B3-010	Reimbursement of travel expenses for Strategy Committee	10,417.91	2,103.22	20.19 %	0.00	8,314.69	
B3-011	Organisational expenditure for Strategy Committee	12,236.78	6,754.62	55.20 %	0.00	5,482.16	
	Sum:	22,654.69	8,857.84	39.10 %	0.00	13,796.85	
B3-020	Reimbursement of travel expenses for Budget & Administration Committee	15,205.58	1,917.99	12.61 %	0.00	13,287.59	
B3-021	Organisational expenditure for Budget & Administration Committee	14,383.45	7,912.91	55.01 %	0.00	6,470.54	
	Sum:	29,589.03	9,830.90	33.22 %	0.00	19,758.13	
B3-030	Reimbursement of travel expenses for Annual Programme Committee	12,331.68	5,849.03	47.43 %	0.00	6,482.65	
B3-031	Organisational expenditure of Annual Programme Committee	5,885.38	309.00	5.25 %	0.00	5,576.38	
B3-039	Other expenditure related to the Annual Programme Committee	1,111.00	305.00	27.45 %	0.00	806.00	
	Sum:	19,328.06	6,463.03	33.44 %	0.00	12,865.03	
B3-040	Reimbursement of travel expenses for Training and Research Committee	16,293.59	11,260.92	69.11 %	0.00	5,032.67	
B3-041	Organisational expenditure for Training and Research Committee	5,204.36	2,949.54	56.67 %	0.00	2,254.82	
	Sum:	21,497.95	14,210.46	66.10 %	0.00	7,287.49	
B3-100	External experts & teachers reimbursement of travel & accommodation	159,583.99	86,997.08	54.51 %	9,781.08	62,805.83	

B3-101	External experts and teachers Salary compensation, fees	33,100.00	11,588.12	35.01 %	4,400.00	17,111.88
	Sum:	192,683.99	98,585.20	51.16 %	14,181.08	79,917.71

B3-110	Reimbursement of accommodation for participants	753,373.59	400,180.59	53.12 %	65,781.06	287,411.94
	Sum:	753,373.59	400,180.59	53.12 %	65,781.06	287,411.94

B3-120	Preparation of Lessons	72,128.19	30,614.46	42.44 %	6,734.63	34,779.10
B3-121	Interpretation & Technical equipment	41,245.00	16,111.82	39.06 %	3,800.93	21,332.25
B3-122	Lectures and research material	36,549.00	14,294.66	39.11 %	3,580.07	18,674.27
	Sum:	149,922.19	61,020.94	40.70 %	14,115.63	74,785.62

B3-130	Development of E-learning modules	11,400.00	3,772.09	33.09 %	0.00	7,627.91
B3-139	Implementation of E-learning modules	175,000.00			0.00	175,000.00
	Sum:	186,400.00	3,772.09	2.02 %	0.00	182,627.91

B3-190	Organisational and administrative costs	126,941.50	87,795.16	69.16 %	7,406.18	31,740.16
B3-191	Local Transport	75,319.80	38,929.38	51.69 %	3,128.59	33,261.83
	Sum:	202,261.30	126,724.54	62.65 %	10,534.77	65,001.99

B3-200	Development of Common Curricula	90,022.05	55,011.14	61.11 %	0.00	35,010.91
B3-203	Updating of Common Curricula	79,600.00	53,200.00	66.83 %	0.00	26,400.00
B3-204	Translation of Common Curricula	67,722.50	64,092.25	94.64 %	0.00	3,630.25
B3-206	Editorial Services for Common Curricula	2,500.00	2,125.00	85.00 %	0.00	375.00
	Sum:	239,844.55	174,428.39	72.73 %	0.00	65,416.16

B3-210	Research & science events	56,036.95	43,895.77	78.33 %	0.00	12,141.18
B3-211	Knowledge Network	29,254.00	8,200.59	28.03 %	0.00	21,053.41
B3-212	Research and Science Working Group	20,716.18	5,973.28	28.83 %	0.00	14,742.90
B3-214	Research & science Information Seminar	27,915.00	15,019.53	53.80 %	0.00	12,895.47
B3-215	Sub-groups to Research & Science Working Group	1,192.20			0.00	1,192.20
B3-219	Other expenditure related to research and good practice	872.20	311.74	35.74 %	0.00	560.46
	Sum:	135,986.53	73,400.91	53.98 %	0.00	62,585.62
B3-220	Equipment, operating expenses and services relating to the Electronic	32,335.39	31,463.94	97.30 %	0.00	871.45

	Network					
B3-223	Electronic Network Working Group	17,529.44	2,659.97	15.17 %	0.00	14,869.47
B3-225	Sub groups to the Electronic Network Working Group	8,015.46	2,480.54	30.95 %	0.00	5,534.92
	Sum:	57,880.29	36,604.45	63.24 %	0.00	21,275.84

B3-230	Working Group on Learning	25,636.96	5,591.77	21.81 %	0.00	20,045.19
B3-231	Sub-group(s) to the Working Group on Learning	6,081.60	731.03	12.02 %	0.00	5,350.57
	Sum:	31,718.56	6,322.80	19.93 %	0.00	25,395.76

B3-240	Exchanges	61,254.34	35,289.53	57.61 %	7,599.25	18,365.56
	Sum:	61,254.34	35,289.53	57.61 %	7,599.25	18,365.56

B3-250	Co-operation with non-member states	4,360.89	527.85	12.10 %	0.00	3,833.04
B3-251	External Relations Working Group	7,054.01	2,748.04	38.96 %	0.00	4,305.97
	Sum:	11,414.90	3,275.89	28.70 %	0.00	8,139.01

B3-300	Working Group "Analysis of CEPOL's training activities"	7,375.57	700.69	9.50 %	0.00	6,674.88
	Sum:	7,375.57	700.69	9.50 %	0.00	6,674.88

B3-510	Network related Missions	37,864.24	3,773.48	9.97 %	237.79	33,852.97
B3-511	Activity related Missions	26,114.10	1,383.41	5.30 %	218.44	24,512.25
	Sum:	63,978.34	5,156.89	8.06 %	456.23	58,365.22

B3-710	Publication & information materials	21,631.32	21,631.32	100.00 %	0.00	0.00
	Sum:	21,631.32	21,631.32	100.00 %	0.00	0.00

B3-720	Translation Services	14,712.50			0.00	14,712.50
	Sum:	14,712.50			0.00	14,712.50

	Total Title 3	Sum:	2,332,029.37	1,178,150.01	53.09%	112,668.02	1,041,211.34
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	TOTALS	Sum:	2,764,855.42	1,469,417.88	Sum:	173,220.11	1,122,217.43
				Average:	53.15 %		

EXCHANGE PROGRAMME for Senior Law Enforcement Officers

Fund Source : R0 (Assigned Revenue)

		Commitment			Payment				
B.L.	Official Budget Line Description	Credit available for commitment	Committed	% Committed	Available for payment	Paid	% Paid	Commitment Balance	Payment Balance (RAL)
B3-241	Salaries Project Staff	98,370.60	49,185.30	50.00 %	49,185.30	47,957.32	97.50 %	49,185.30	1227.98
		98,370.60	49,185.30	50.00 %	49,185.30	47,957.32	97.50 %	49,185.30	1227.98
B3-242	Hosting expenses and preparation	31,740.00	22,680.00	71.46 %	31,740.00	2,079.50	6.55 %	9,060.00	29,660.50
		31,740.00	22,680.00	71.46 %	31,740.00	2,079.50	6.55 %	9,060.00	29,660.50
B3-243	Staff missions	8,852.00			6,174.00			8,852.00	6,174.00
		8,852.00			6,174.00			8,852.00	6,174.00
B3-244	Domestic Travel, Rental & stationery	2,920.00			2,920.00			2,920.00	2,920.00
		2,920.00			2,920.00			2,920.00	2,920.00
B3-245	Staff missions to conferences	3,340.00	2,407.00	72.07 %	3,340.00	1,691.07	50.63 %	933.00	1,648.93
		3,340.00	2,407.00	72.07 %	3,340.00	1,691.07	50.63 %	933.00	1,648.93
B3-246	Law Enforcement Officer in Operation	173,420.00	120,640.00	69.57 %	105,949.85	14,184.00	13.39 %	52,780.00	91,765.85
		173,420.00	120,640.00	69.57 %	105,949.85	14,184.00	13.39 %	52,780.00	91,765.85
B3-247	Law Enforcement Officer - Trainers	133,400.00	98,600.00	73.91 %	81,937.85	7,132.50	8.70 %	34,800.00	74,805.35
		133,400.00	98,600.00	73.91 %	81,937.85	7,132.50	8.70 %	34,800.00	74,805.35
B3-248	Tutors Domestic Travel	10,328.68	10,328.00	99.99 %	6,197.21	562.50	9.08 %	0.68	5,634.71
		10,328.68	10,328.00	99.99 %	6,197.21	562.50	9.08 %	0.68	5,634.71
B3-249	Travel & DSA Participants	47,882.99	36,400.00	76.02 %	18,708.35	11,990.84	64.09 %	11,482.99	6,717.51
		47,882.99	36,400.00	76.02 %	18,708.35	11,990.84	64.09 %	11,482.99	6717.51
Total		510,254.27	340,240.30	66.68 %	306,152.56	85,597.73	27.96 %	85,597.73	27.96 %

EUROMED PROJECT (funded by DG AIDCO)

Fund Source R0 (Assigned Revenue)

Budget line item	Budget line description	Payment		
		Credit Available for payment	Payments made in 2009	% Payment
B3-810	Salaries Project Staff	460,371.17	320,169.92	69.55 %
		460,371.17	320,169.92	69.55 %
B3-811	Travel expenses (including family member)	1,775.00		
		1,775.00		
B3-812	Installation & Resettlement Allowances	1,183.95		
		1,183.95		
B3-813	Mission & Travel expenses	64,989.94	43,786.64	67.37 %
		64,989.94	43,786.64	67.37 %
B3-818	Miscellaneous expenditure on recruitment	1,649.77	313.08	18.98 %
		1,649.77	313.08	18.98 %
B3-821	Insurance	1,200.00		
		1,200.00		
B3-822	Office Supplies	5,612.14		
		5,612.14		
B3-823	Telephone expenses	5,613.77	475.35	8.47 %
		5,613.77	475.35	8.47 %
B3-825	Other operational expenditure	0.00		0.00 %
		0.00		0.00 %

Budget line item	Budget line description	Payment		
		Credit Available for payment	Payments made in 2009	% Payment
B3-826	Publicity & Legal expenses	9,000.00	2,910.97	32.34 %
		9,000.00	2,910.97	32.34 %
B3-829	Bank Charges	513.00		
		513.00		
B3-831	External Experts & teachers - salary compensation	2,000.00		
		2,000.00		
B3-832	Study visit	235,691.78	31,005.32	13.16 %
		235,691.78	31,005.32	13.16 %
B3-833	Information & Seminars	261,701.84	236,690.02	90.44 %
		261,701.84	236,690.02	90.44 %
B3-834	Information & Seminars Preparation	99,980.61	18,677.43	18.68 %
		99,980.61	18,677.43	18.68 %
B3-835	Seminar Organisers in hosting countries	5,000.00		
		5,000.00		
B3-836	Network	13,363.68		
		13,363.68		
B3-837	Evaluation	20,000.00		
		20,000.00		
B3-839	Meeting Directors of Police	493,625.95	92,268.25	18.69 %
		493,625.95	92,268.25	18.69 %
Total	Total	1,683,272.60	746,296.98	44.34 %

AGIS II PROJECT (funded by DG JLS)

Fund Source R0 (Assigned Revenue)

		Payment		
Official Budget Item	Official Budget Item	Credits available for payment 2009	Paid (EUR)	% Payment
B3-911	Salaries Project Staff	0.88		
		0.88		
B3-913	Missions	21,712.49	4,408.06	20.30 %
		21,712.49	4,408.06	20.30 %
B3-915	Tutor money	10,178.98	2,350.00	23.09 %
		10,178.98	2,350.00	23.09 %
B3-918	Travel expenses incl. Family members	0.00		0.00 %
		0.00		0.00 %
B3-919	Recruitment	0.00		0.00 %
		0.00		0.00 %
B3-920	Travel & Subsistence for Training Staff	88,461.72	10,119.91	11.44 %
		88,461.72	10,119.91	11.44 %
B3-921	Travel & Subsistence SPO's	16,765.56	13,315.60	79.42 %
		16,765.56	13,315.60	79.42 %
B3-924	Conferences	0.01		
		0.01		
B3-925	Publications & Dissemination	18,229.02	2,202.41	12.08 %
		18,229.02	2,202.41	12.08 %
Total		155,348.66	32,395.98	20.85 %

3. ESTABLISHMENT PLAN 2009

Statutory positions

	Staff employed 31.12.2009	Authorised 2009
Permanent AD	0	0
Permanent AST	0	0
Total Permanent	0	0
Temporary AD	10	14
Temporary AST	7	12
Total Temporary	17	26

Non-statutory positions

(including staff employed for the 3 projects AGIS, MEDA II and the Exchange Programme)

	Staff employed 31.12.2009
FG IV	2
FG III	3
FG II	7
FG I	1
Total Contract Agents	13
Total SNE (END)	2

CEPOL has recruited 8 people in 2009 for the following positions:

- Finance & Budget Officer (February 2009)
- Finance & Budget Support Officer (April 2009)
- Programme Records Support Officer (April 2009)
- Administrative & Common Curricula Support Officer (May 2009)
- Finance Assistant (May 2009)
- Procurement Officer (July 2009)
- Head of Administration (August 2009)
- Head of Programme (August 2009)