- CEPOL -
EUROPEAN POLICE COLLEGE

FINAL
ANNUAL ACCOUNTS

- 2010 -

These accounts have been prepared by the Accounting Officer on 08/06/2011 and drawn up by the Director on 08/06/2011. The opinion of the Governing Board was given on 15/06/2011.

The present final annual accounts, together with the opinion of the Governing Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 22/06/2011.

The accounts will be published on the CEPOL – European Police College website: http://www.cepol.europa.eu/

Bramshill, 22/06/2011

The Director
Mr Ferenc Bánfi

Signature..............................

The Accounting Officer
Mr Carl Westerberg

Signature..............................

TABLE OF CONTENTS

Certification by the Accounting Officer of the Final Annual Accounts 2010 of the European Police College – CEPOL

The annual accounts of the European Police College - CEPOL for the year 2010 have been prepared in accordance with the Financial Regulation of the European Police College – CEPOL and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Police College - CEPOL in accordance with article 43 of the Financial Regulation of the College.

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

I have taken notice of the hand over report of 15th July 2010 from the previous Accounting Officer as well as the hand over report of the interim Accounting Officer before I took up my duties on 16th November 2010.

I hereby certify that based on this information, and on such checks as I deem necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial situation of the College in all material aspects.

Bramshill, 08 June 2011

Carl Westerberg
Accounting Officer

1.1 CEPOL - BALANCE SHEET 2010 – ASSETS

Consolidation account		Note:	31.12.2010	31.12.2009
	ASSETS			
	A. NON CURRENT ASSETS	1.5.2.		
210000	**Intangible fixed assets**		3,374.19	7,962.19
200000	**Tangible fixed assets**		94,452.77	98,649.77
221000	Land and buildings		0.00	0.00
230000	Plant and equipment		0.00	0.00
241000	Computer hardware		74,806.81	66,909.81
240000	Furniture and vehicles		18,271.96	29,707.96
242000	Other fixtures and fittings		1,374.00	2,032.00
250000	Leasing		0.00	0.00
244000	Tangible fixed assets under construction		0.00	0.00
299000	**Long-term pre-financing**		**0.00**	**0.00**
range	Long-term pre-financing		0.00	0.00
range	*LT pre-financing with consolidated EU entities*		0.00	0.00
292000	**Long-term receivables**		**0.00**	**0.00**
range	Long-term receivables		0.00	0.00
292010	*LT receivables with consolidated EU entities*		0.00	0.00
	TOTAL NON CURRENT ASSETS		**97,826.96**	**106,611.96**
	B. CURRENT ASSETS			
310000	**Stocks**		**0.00**	**0.00**
405000	**Short-term pre-financing**	1.5.3.	**261,888.80**	**428,932.62**
range	Short-term pre-financing		261,888.80	428,932.62
range	*ST pre-financing with consolidated EU entities*		0.00	0.00
400000	**Short-term receivables**	1.5.4.	**5,593,213.09**	**2,497,219.52**
401000	Current receivables		102,647.60	65,599.90
410900	Sundry receivables		16,857.47	10,082.54
490000	Other		3,687,255.57	2,421,537.08
490010	Accrued income		3,687,255.57	2,421,537.08
490011	Deferred charges		0.00	0.00
490090	*Deferrals and Accruals with consolidated EU entities*		0.00	0.00
400009	*Short-term receivables with consolidated EU entities*		152,406.54	0.00
404000	*Short-term receivable for negative budget outturn result with consolidated EU entities*		1,634,045.91	0.00
500000	**Cash and cash equivalents**	1.5.5.	**1,608,782.50**	**1,739,789.75**
	TOTAL CURRENT ASSETS		7,463,884.39	4,665,941.89
	TOTAL		7,561,711.35	4,772,553.85

CEPOL - BALANCE SHEET 2010 – LIABILITIES

Consolidation account			Note	31.12.2010	31.12.2009
	LIABILITIES				
	A. CAPITAL		1.4.	**1,703,014.98**	**-1,128,701.90**
140000	**Accumulated surplus/deficit**			**-1,128,701.90**	**-1,722,059.71**
141000	**Economic result of the year - profit+/loss-**			2,831,716.88	593,357.81
	C. NON CURRENT LIABILITIES			**0.00**	**21,107.19**
161000	**Employee benefits**			**0.00**	**0.00**
162000	**Provisions for risks and charges**		1.5.12.	**0.00**	**21,107.19**
172000	**Other long-term liabilities**			**0.00**	**0.00**
172100		Other long-term liabilities		0.00	0.00
172010		*Other LT liabilities with consolidated EU entities*		**0.00**	**0.00**
172019		*Pre-financing received from consolidated EU entities*		0.00	0.00
172029		*Other LT liabilities from consolidated EU entities*		0.00	0.00
	TOTAL A+B+C			**1,703,014.98**	**-1,107,594.71**
	D. CURRENT LIABILITIES			**5,858,696.37**	**5,880,148.56**
482000	**Provisions for risks and charges**			**0.00**	**0.00**
440000	**Accounts payable**		1.5.6.	**5,858,696.37**	**5,880,148.56**
441000		Current payables		20,107.11	-38,032.12
442000		Long-term liabilities falling due within the year		0.00	0.00
443000		Sundry payables		110,561.10	184,015.37
491000		Other		1,827,883.38	2,246,225.58
491010		Accrued charges		1,675,476.84	2,246,225.58
491011		Deferred income		152,406.54	0.00
440009		*Accounts payable with consolidated EU entities*		3,900,144.78	3,487,939.73
440019		*Pre-financing received from consolidated EU entities*		3,857,632.52	3,460,229.10
440029		*Other accounts payable against consolidated EU entities*		42,512.26	27,710.63
	TOTAL D. CURRENT LIABILITIES			**5,858,696.37**	**5,880,148.56**
	TOTAL			**7,561,711.35**	**4,772,553.85**

1.2 CEPOL – ECONOMIC OUTTURN ACCOUNT 2010

Consolidation account	Description	Note:	2010	2009
	REVENUES	**1.5.8.**		
706199	Funds transferred from the Commission to other Institutions		0.00	0.00
740100	Contributions of EFTA countries belonging to the EEA		0.00	0.00
743000	Recovery of expenses		0.00	31,351.00
744000	Revenues from administrative operations		215,785.68	359,750.79
745000	Other operating revenue		10,406,764.40	7,483,339.58
777777	TOTAL OPERATING REVENUE		10,622,550.08	7,874,441.37
	EXPENDITURE	**1.5.9.**		
610000	Administrative expenses		-3,321,265.03	-3,051,044.53
6201,,	All Staff expenses		-2,319,130.14	-2,129,787.82
630100	Fixed asset related expenses		-62,164.61	-54,694.40
611000	Other administrative expenses		-939,970.28	-866,562.31
600000	Operational expenses		-4,462,508.51	-4,199,757.92
606000	Other operational expenses		-4,462,508.51	-4,199,757.92
666666	TOTAL OPERATING EXPENSES		-7,783,773.54	-7,250,802.45
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		**2,838,776.54**	**623,638.92**
750000	Financial revenues		0.00	0.00
650000	Financial expenses		-7,059.66	-30,281.11
680000	Movement in pensions (- expense, + revenue)			
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		**-7,059.66**	**-30,281.11**
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		**2,831,716.88**	**593,357.81**
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		**2,831,716.88**	**593,357.81**

1.3 CEPOL – CASH FLOW TABLE 2010 (INDIRECT METHOD)

	2010	2009
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	**2,831,716.88**	**593,357.81**
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	4,588.00	4,456.37
Depreciation (tangible fixed assets) +	57,576.61	54,693.40
Increase/(decrease) in Provisions for risks and liabilities	-21,107.19	21,107.19
Increase/(decrease) in Value reduction for doubtful debts	0.00	0.00
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	167,043.82	-214,576.92
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-1,309,541.12	-213,976.52
(Increase)/decrease in Receivables related to consolidated EU entities	-1,786,452.45	0.00
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	-433,657.24	1,010,033.82
Increase/(decrease) in Liabilities related to consolidated EU entities	412,205.05	-2,110,924.32
(Gains)/losses on sale of Property, plant and equipment	0.00	0.00
Net cash Flow from operating activities	**-77,627.64**	**-855,829.17**

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-53,379.61	**-32,350.26**
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
Net cash flow from investing activities	**-53,379.61**	**-32,350.26**

Net increase/(decrease) in cash and cash equivalents	-131,007.25	-888,179.43
Cash and cash equivalents at the beginning of the period	**1,739,789.75**	**2,627,969.18**
Cash and cash equivalents at the end of the period	**1,608,782.50**	**1,739,789.75**

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1.4 CEPOL – STATEMENT OF CHANGES IN CAPITAL - 2010

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 2009	-	-	-1,722,059.71	593,357.81	-1,128,701.90
Changes in accounting policies 1)	-	-	-	-	-
Balance as of 1 January 2010 (if restated)	**0.00**	**0.00**	**-1,722,059.71**	**593,357.81**	**-1,128,701.90**
Allocation of the Economic Result of Previous Year	-	-	593,357.81	-593,357.81	-
Economic result of the year	-	-	-	2,831,716.88	2,831,716.88
Balance as of 31 December 2010	**0.00**	**0.00**	**-1,128,701.90**	**2,831,716.88**	**1,703,014.98**

1.5 Reconciliation of the accrual based result with the budget result

		sign +/-	amount
	Economic result (- for loss) of the consolidation reporting package including table M2	+/-	**2,831,716.88**
Ajustment for accrual items (items not in the budgetary result but included in the economic result)			
A	Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-2,246,225.58
B	Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	1,675,476.84
C	Amount from liaison account with Commission booked in the Economic Outturn Account	-	-1,634,045.91
D	Unpaid invoices at year end but booked in charges (class 6)	+	11,830.13
E	Depreciation of intangible and tangible fixed assets (1)	+	62,164.61
F	Provisions (1)	+	-21,107.19
G	Value reductions (1)	+	0.00
H	Recovery Orders issued in 2010 in class 7 and not yet cashed	-	-8,986.52
Ia	Prefinancing given in previous year and cleared in the year	+	428,932.62
Ib	Prefinancing received in previous year and cleared in the year	-	-102,596.58
J	Payments made from carry over of payment appropriations	+	1,835,385.55
K	Other *)	+/-	-1,090,441.43
L	Exchange rate differences (2) (3)	+/-	0.00
Ajustment for budgetary items (item included in the budgetary result but not in the economic result)			
M	Asset acquisitions (less unpaid amounts)	-	-53,379.61
N	New pre-financing paid in the year 2010 and remaining open as at 31.12.2010	-	-261,888.80
O	New pre-financing received in the year 2010 and remaining open as at 31.12.2010	+	500,000.00
P	Budgetary recovery orders issued before 2010 and cashed in the year	+	9,985.35
Q	Budgetary recovery orders issued in 2010 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	98,167.64
S	Payment appropriations carried over to 2010	-	-2,987,445.40
T	Cancellation of unused carried over payment appropriations from previous year	+	1,693,033.57
U	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	1,263,541.91
V	Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
W	Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)		0.00
X	Other **)	+/-	42,948.89
	total		2,047,066.97
	Budgetary result (+ for surplus) (4)		**-2,047,066.97**
	Delta not explained		0.00

(1) it's the impact of the year

(2) if it's a loss: sign +, if it's a gain: sign -

(3) To be filled in only if not included in the Budget result (Institutions)

(4) Equals line "BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR" of the budget outturn table for the Agencies

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1.6. EXPLANTORY NOTES TO THE FINANCIAL STATEMENTS

1.6.1 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

- Decision 32/2008/GB of the Governing Board of the European Police College amending Decision 22/2006/GB of the Governing Board of the European Police College adopting the financial regulation, adopted by the Governing Board on 11.12.2008

- 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

1.6.2. Fixed Assets

The movements in the intangible fixed assets in 2010 are composed of:

Intangible fixed assets

2010		Computer Software	Others (1)	Intangible fixed assets under construction	Total
Gross carrying amounts 01.01.2010	+	**18,348.13**			**18,348.13**
Additions	+				0.00
Disposals	-				0.00
Transfer between headings	+/-	0.00			0.00
Other changes (1)	+/-	0.00			0,00
Gross carrying amounts 31.12.2010		**18,348.13**	**0.00**	**0.00**	**18,348.13**
Accumulated amortization and impairment 01.01.2010	-	**-10,385,94**			**-10,385.94**
Amortization	-	-4,588.00			-4,588.00
Write-back of amortization	+				
Disposals	+				
Impairment	-				
Write-back of impairment	+				
Transfer between headings	+/-	0.00			0.00
Other changes	+/-	0.00			0.00
Accumulated amortization and impairment 31.12.2010		**-14,973.94**	**0.00**	**0.00**	**-14,973.94**
Net carrying amounts 31.12.2010		**3,374.19**	**0.00**	**0.00**	**3,374.19**

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 2010 are composed of:

Tangible fixed assets

2010		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 01.01.2010	+				**154,187.44**	**64,247.36**	**2,636.46**	**0.00**	**0.00**	**221,071.26**
Additions	+				53,379.61					**53,379.61**
Disposals	-									
Transfer between headings	+/-									
Other changes	+/-									
Gross carrying amounts 31.12.2010		**0.00**	**0.00**	**0.00**	**207,567.05**	**64,247.36**	**2,636.46**	**0.00**	**0.00**	**274,450.87**
										0.00
Accumulated amortization and impairment 01.01.2010	-				**-87,277.63**	**-34,539.40**	**-604.46**	**0.00**	**0.00**	**-122,421.49**
Depreciation	-				-45,482.61	-11,436.00	-658.00			**-57,576.61**
Write-back of depreciation	+									**0.00**
Disposals	+									**0.00**
Impairment	-									**0.00**
Write-back of impairment	+									**0.00**
Transfer between headings	+/-									**0.00**
Other changes	+/-									**0.00**
Accumulated amortization and impairment 31.12.2010		**0.00**	**0.00**	**0.00**	**-132,760.24**	**-45,975.40**	**-1,262.46**	**0.00**	**0.00**	**-179,998.10**
Net carrying amounts 31.12.2010		**0.00**	**0.00**	**0.00**	**74,806.81**	**18,271.96**	**1,374.00**	**0.00**	**0.00**	**94,452.77**

1.5.3. Short-term pre-financing

	2010	2009
	€	€
Advance payments given on courses	261,888.80	428,932.62
	261,888.80	**428,932.62**

1.5.4. Short-term Receivables

	2010	2009
	€	€
Current receivables	102,647.60	65,599.90
Sundry receivables	16,857.47	10,082.54
Accrued income	3,687,255.57	2,421,537.08
Short-term receivables with consolidated EU entities (ISEC project)	152,406.54	0.00
Short-term receivables regarding negative budget outturn result with consolidated EU entities (Commission) 1)	1,634,045.91	0.00
	5,593,213.09	**2,497,219.52**

1) *The short-term receivables regarding the negative budget outturn result is the accumulated deficit which is the balance of the budgetary outturn account as per 31.12.2011, that is to be deducted from future positive budget outturn result and thus to be regularised with the Commission. See table 2.1 on page*

Accrued income noted above is composed of:

Projects	2010	2009
	€	€
MEDA II (Euro-Mediterranean partnership)	3,228,696.47	2,335,939.35
ISEC/SLEO (Senior Law Enforcement Officers)	458,559.10	85,597.73
	3,687,255.57	**2,421,537.08**

1.5.5. Cash and Cash Equivalents

	2010	2009
	€	€
Bank current accounts	1,608,782.50	1,739,789.75
	1,608,782.50	**1,739,789.75**

Bank current accounts are composed of:

	2010	2009
	€	€
Bank current accounts -CEPOL	1,280,445.60	640,600.78
Bank current accounts – MEDA	204,855.87	830,419.83
Bank current accounts – ISEC/SLEO	123,481.03	268,769.14
	1,608,782.50	**1,739,789.75**

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

	2010	2009
	€	€
Current payables	20,107.11	-38,032.12
Sundry payables	110,561.10	184,015.37
Accrued charges	1,675,476.84	2,246,225.58
Accounts payables with consolidated EU entities	3,900,144.78	3,487,939.73
Deferred income (ISEC project)	152,406.54	0.00
	5,858,696.37	**5,880,148.56**

Deferred income

In Deferred income there is an amount of 152,406.54 relating to ISEC assigned revenue program which ended before year end. This amount should be recovered next year from the DG Home which is sponsoring the project.

Accounts payables with consolidated EU entities

Accounts payable with consolidated EU entities is composed of:

Pre-financing payable to EU entities:	2010	2009
	€	€
Subsidy	0.00	0.00
Assigned revenue programmes	3,857,632.52	3,460,229.10
Interest payable to EC	41,662.26	26,593.34
Accounts payable to other consolidated entities	850.00	1,117.29
	3,900,144.78	**3,487,939.73**

1.5.7. Contingent Liabilities

	2010	2009
	€	€
Amounts contracted for at the year-end for goods and services to be delivered in future	994,064.85	1,282,193.54
	994,064.85	**1,282,193.54**

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:

	2010	2009
	€	€
Annual Subsidy - European Commission	7,507,000.00	6,400,000.00
Income from negative balance of budgetary result *(see table 2.1 page 18 and note 1.5.4 page 13)*	1,634,045.91	0.00
Accrued Income from assigned revenues programmes	1,265,718.49	1,083,339.58
Refund from the Translation Centre for the Bodies of the European Union	0.00	31,351.00
Exchange rate gains	205,659.41	356,087.93
Recovery of payments made to suppliers, Member states and ex-staff	10,126.27	3,662.86
	10,622,550.08	**7,874,441.37**

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:

	2010	2009
	€	€
Staff related expenditure	2,319,130.14	2,129,787.82
Depreciation	62,164.61	54,694.40
Administrative expenditure	939,970.28	866,562.31
Operational expenditure	4,462,508.51	4,199,757.92
	7,783,773.54	**7,250,802.45**

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

	2010	2009
	€	€
Staff related expenditure	25,432.26	18,030.06
Administrative expenditure	73,007.71	106,504.71
Operational expenditure from assigned revenue programmes	1,265,718.49	1,083,339.58
Other operational expenditure	64,663.75	6,347.13
	1,428,822.21	**1,214,221.48**

1.5.10. Related Party Transactions

	2010	2009
Number of Authorising Officers at the year end	**1**	**1**
Analysis by Grade 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 2010.

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 11.6% of their basic salaries to the pension scheme and an additional 23.2% contribution (two times the individual staff contribution for the year) is made by the European Commission subject to an annual increase according to the staff regulations. The cost to the European Commission is not reflected in CEPOL's accounts.

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

1.5.12. Provisions for Risks and Charges

	2010	2009
	€	€
Outstanding staff salary adjustment	0.00	21,107.19(1)
	0.00	**21,107.19**

(1) (relating to the last six months of 2009)

The provisioned amount was related to salary increases due to staff and not paid as at the end of 2009. As this amount was settled in 2010, the provision booked in 2009 was released this year.

34.

2. REPORT ON THE IMPLEMENTATION OF THE BUDGET 2010

REPORT ON BUDGETARY & FINANCIAL MANAGEMENT 2010

The 2010 budget for CEPOL of 7.8 million euro has been implemented in accordance with the budgetary principles such as : unity and budget accuracy, annularity, 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 annularity and specification of the budget, were not fully respected throughout 2010. During the exercise of budgetary management in 2010, some insufficiencies in the preparation of individual budgets and commitments for courses and seminars had to be overcome by overruling the application of the principle of annuality. To these means, appropriations of 2010 have been committed and paid to cover 2009 expenditures. The total amount involved equals 146,481 euro. Other financial management inefficiencies have been spotted such as the use of payments on incorrect category of funds or budget lines used.

CEPOL has taken steps to improve the budgeting and commitment process in order to comply with all budgetary principles. CEPOL set up an exception register to record and track all the exceptions to the Finance Regulation and address them. CEPOL also organised a systematic carry forward exercise by then end of 2010. This exercised involved the implication of all the budgetary line owners, and an analysis of each commitment. This resulted in an accurate carry forward corresponding to 30% of the 2010 budget.

The Budgetary Outturn table 2010 (page 18), shows the balance for the outturn account for CEPOL in 2010 is positive, totalling 2,172,915.65 euro.

CEPOL received 7.507 million euro from its total budget of 7.8 million euro for 2010 from DG Home.

The other contribution of 0.5 million represents the contribution of DG Home to finance specific projects, see page 39 onwards for the detailed expenditure per budget line.

Concerning the credits of 2010 of 7.8 million, 7,570,303.16 euro (97.55%) from the received subsidy was committed.

Of the 7.8 million euro in payment appropriations, 59.12% or 4,611,802.39 euro were actually spent (page 21). The detailed implementation of the 2010 budget-table shows the commitments and payments per budget line (page 22-30)

This results in, committed credits of 2010 being carried forward into 2011 of 2,469,984.20 euro, of which 266,874.92 euro relates to title I, 172,849.11 euro to title II and 2,030,260.17 euro relates to title III, the operational activities of CEPOL.

Concerning the 2008 credits carried forward in 2010, and displaying as C9 credits, for a total of 1,459,726.81 euro they have all been de-committed during 2010 except for 33,540 euro linked to Recovery Order procedures. Concerning the credits of 2009, of the 3,528,419.12 euro carried forward into 2010, merely 1,833,385.55 euro or 51.96% was actually spent.

The interest generated in 2010 amounts to 14,762.83 euro (see table page 18)

The total expenditure for 2010 on the MEDA project amounts to 1,111,806.01 euro (see table page 40-41 for the detailed expenditure per budget line) The total expenditure for 2009 for the AGIS II project totals 0 euro.(see page 42) since this project was already finished in November 2008. The total expenditure for 2010 on the ISEC project amounts to 374,912.08 euro (see table page 39 for the detailed expenditure per budget line).

2.1 BUDGETARY OUTTURN 2010 (DG Budget format)

			2010	2009
REVENUE				
	Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	7,507,000.00	6,400,000.00
	Phare funds from Commission	+		
	Other contributions and funding received via the Commission	+	500,000.00	306,152.56
	Other donors	+		
	Fee income	+		
	Other revenue	+		33,003.36
	TOTAL REVENUE (a)		**8,007,000.00**	**6,739,155.92**
EXPENDITURE	*Title I: Staff*			
	Payments	-	2659,968.85	2,456,725.95
	Appropriations carried over	-	266,874.92	148,171.42
	Title II: Administrative Expenses			
	Payments	-	263,618.22	217,527.29
	Appropriations carried over	-	172,849.11	164,757.89
	Title III: Operating Expenditure			
	Payments	-	3,277,529.99	2,186,693.18
	Appropriations carried over	-	2,204,423.19	4,473,444.32
	TOTAL EXPENDITURE (b)		**8,845,264.28**	**9,647,320.05**
	OUTTURN FOR THE FINANCIAL YEAR (a-b)		**-838,264.28**	**-2,908,164.13**
Cancellation of unused payment appropriations carried over from previous year		+	1,693,033.57	1,248,066.12
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		+	1,263,541.91	1,869,957.60
Exchange differences for the year (gain +/loss -)		+/-	-71,244.73	136,276.24

BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		**2,047,066.97**	**346,135.83**
Balance year N-1	+/-	- 3,681,112.88	-2,661,602.21
Positive balance from year N-2 reimbursed in year N to the Commission	-		1,365,646.50
Result used for determining amounts in general accounting		**-1,634,045.91**	**- 3,681,112.88**
Commission subsidy - agency registers accrued revenue and Commission accrued expense		**7,507,000.00**	
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)	+	14,762.83	26,882.70

2.2 BUDGETARY OUTTURN 2010 (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	Available	committed	paid	carried forward	cancelled (*)
Own revenue			Title I Staff	3,600	3,415	2,659	266	675	148	-	63	-	85
Community subsidies	7,800	7,507											
			Title II Administration	465	436	263	173	29	165	-	90	-	75
			Title III Operating activities	3,735	3,718	1,688	2,030	17	3,215	-	1,680	-	1,535
Assigned Revenues		p.m.	Title III Operating activities ISEC (**)	-	-	-	-	-	220	390	375	-155	-
			Title III Operating activities AGIS II(***)	-	-	-	-	-	154	-	102	-	52
		500	Title III Operating activities MEDA		229	229	-	271	883	725	883	-	-
Other revenue													
TOTAL	**7,800**	**8,007**	**TOTAL**	**7,800**	**7,798**	**4,839**	**2,469**	**992**	**4,785**	**1,115**	**3,193**	**-155**	**1,747**

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.

(*) The amount of cancellation in 2010 is explained by the following actions:

-a proper carry-forward exercise was launched in November 2010 with an analysis of all budget lines and commitments and resulting in credit cancellations

-no proper carry-forward exercise and credits cancellation took place in 2009 therefore the amount of funds carried-over in 2010 was sizeable.

Therefore, the amount of cancellations done in 2010 is a direct consequence of the massive carry-overof funds from 2009 to 2010.

(**) According to the specific provisions of the contract for ISEC project, CEPOL has used its own funds to ensure the completion of project before the end of 2010.

(***) During 2010, CEPOL reimbursed an amount of 102Keuro to EC representing remaining funds related to AGIS II project.

2.3 BUDGET IMPLEMENTATION 2010 (detailed)

		Commitment			Payment		
Official Budget Title	Fund Source	Credit Available Com Amount	Commitment Accepted Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
	C1	3,600,000.00	3,415,360.34	94.87%	3,600,000.00	2,659,968.85	73.89%
	C8	148,170.13	146,649.62	98.97%	148,170.13	63,520.83	42.87%
	C9	371,839.96	0	0.00%	0		0.00%
A-1		**4,120,010.09**	**3,562,009.96**	**86.46%**	**3,748,170.13**	**2,723,489.68**	**68.60%**
	C1	465,000.00	436,467.33	93.86%	465,000.00	263,618.22	56.69%
	C8	164,757.89	91,392.88	55.47%	164,757.89	89,340.92	54.23%
	C9	45,171.80	0	0.00%	0		0.00%
A-2		**674,929.69**	**527,860.21**	**78.21%**	**629,757.89**	**352,959.14**	**56.05%**
	C1	3,735,000.00	3,718,475.49	99.56%	3,735,000.00	1,688,215.32	45.20%
	C8	3,215,491.10	2,003,678.91	62.22%	3,215,491.10	1,680,523.80	52.26%
	C9	1,042,715.05	33,540.00	3.22%	0		0.00%
	R0	4,058,842.77	2,003,541.58	49.36%	1,924,770.43	1,486,718.09	75.88%
B0-3		**12,052,048.92**	**7,759,235.98**	**64.36%**	**8,875,261.53**	**4,855,457.21**	**54.41%**
Total		**16,846,988.70**	**11,849,106.15**	**70.32%**	**13,253,189.55**	**7,931,906.03**	**58.50%**

C1 = credits of 2009 **C8 = Carried-over credits from 2009** **C9 = Carry-forwarded commitments without corresponding payment appropriations**

Credits of 2010 C1 - per Title

		Commitment		Payment		
Official Budget Title	Fund Source	Budget 2010 Available for Commitment	Commitments made 2010 (Euro)	Budget 2010 Available for Payment	Payments made 2010 (Euro)	Percentage Paid % 2010
Title 1 Expenditure Relating to Persons working with CEPOL	C1	3,600,000.00	3,415,360.34	3,600,000.00	2,659,968.85	73.89%
		3,600,000.00	**3,415,360.34**	**3,600,000.00**	**2,659,968.85**	**73.89%**
Title 2 Buildings, Equipment and Miscellaneous Expenditure	C1	465,000.00	436,467.33	465,000.00	263,618.22	56.69%
		465,000.00	**436,467.33**	**465,000.00**	**263,618.22**	**54.23%**
Title 3 Operational Expenditure	C1	3,735,000.00	3,718,475.49	3,735,000.00	1,688,215.32	45.20%
		3,735,000.00	**3,718,475.49**	**3,735,000.00**	**1,688,215.32**	**45.20%**
Total		**7,800,000.00**	**7,570,303.16**	**7,800,000.00**	**4,611,802.39**	**57.77%**

C1 = Credits of 2010

IMPLEMENTATION OF THE 2010 BUDGET PER BUDGET LINE

Fund Source : C1

B.L.	Official Budget Item Desc (Fr)	Appropiation(1)	Commited(2)	% Commited (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic Salary	1,285,000.00	1,200,000.00	93.39 %	1,052,651.69	81.92 %	85,000.00	147,348.31
A-1101	Family Allowances	170,000.00	170,000.00	100.00 %	152,129.09	89.49 %	0.00	17,870.91
A-1102	Expatriation & foreign residence allowances	263,000.00	263,000.00	100.00 %	146,122.07	55.56 %	0.00	116,877.93
	Sum:	**1,718,000.00**	**1,633,000.00**	**95.05 %**	**1,350,902.85**	**78.63 %**	**85,000.00**	**282,097.15**

A-1115	Contract staff	284,000.00	284,000.00	100.00 %	265,471.51	93.48 %	0.00	18,528.49
A-1118	National experts on secondment	83,000.00	83,000.00	100.00 %	76,578.12	92.26 %	0.00	6,421.88
	Sum:	**367,000.00**	**367,000.00**	**100.00 %**	**342,049.63**	**93.20 %**	**0.00**	**24,950.37**

A-1120	Further training & language courses & retraining f	10,000.00	9,811.40	98.11 %	2,659.12	26.59 %	188.60	7,152.28
	Sum:	**10,000.00**	**9,811.40**	**98.11 %**	**2,659.12**	**26.59 %**	**188.60**	**7,152.28**

A-1130	Insurance against sickness	53,000.00	53,000.00	100.00 %	35,420.85	66.83 %	0.00	17,579.15
A-1131	Insurance against accidents and occupational disea	15,000.00	15,000.00	100.00 %	7,396.72	49.31 %	0.00	7,603.28
A-1132	Unemployment insurance	26,000.00	26,000.00	100.00 %	13,014.08	50.05 %	0.00	12,985.92
	Sum:	**94,000.00**	**94,000.00**	**100.00 %**	**55,831.65**	**59.40 %**	**0.00**	**38,168.35**

A-1140	Birth and death allowances	396.62	396.62	100.00 %	396.62	100.00 %	0.00	0.00
A-1141	Annual travel expenses from the place of employmen	47,603.38	28,000.00	58.82 %	21,191.52	44.52 %	19,603.38	6,808.48
	Sum:	**48,000.00**	**28,396.62**	**59.16 %**	**21,588.14**	**44.98 %**	**19,603.38**	**6,808.48**
A-1150	Overtime	5,000.00	5,000.00	100.00 %	1,978.62	39.57 %	0.00	3,021.38
	Sum:	**5,000.00**	**5,000.00**	**100.00 %**	**1,978.62**	**39.57 %**	**0.00**	**3,021.38**
A-1174	Payment for admin assistance from Community instit	30,000.00	28,180.43	93.93 %	28,178.59	93.93 %	1,819.57	1.84
A-1175	Other services and work to be contracted out	663,000.00	638,943.10	96.37 %	469,780.62	70.86 %	24,056.90	169,162.48
	Sum:	**693,000.00**	**667,123.53**	**96.27 %**	**497,959.21**	**71.86 %**	**25,876.47**	**169,164.32**
A-1180	Expenditure on recruitment	87,500.00	72,400.00	82.74 %	25,042.17	28.62 %	15,100.00	47,357.83
A-1181	Travel expenses (including family members)	18,500.00	18,500.00	100.00 %	5,771.95	31.20 %	0.00	12,728.05
A-1182	Installation & resettlement and transfer allowance	38,000.00	38,000.00	100.00 %	35,382.31	93.11 %	0.00	2,617.69
A-1183	Removal expenses	40,000.00	11,352.79	28.38 %	10,666.72	26.67 %	28,647.21	686.07
A-1184	Temporary daily subsistence allowances	30,000.00	30,000.00	100.00 %	28,378.11	94.59 %	0.00	1,621.89
	Sum:	**214,000.00**	**170,252.79**	**79.56 %**	**105,241.26**	**49.18 %**	**43,747.21**	**65,011.53**
A-1190	Salary weightings	370,000.00	370,000.00	100.00 %	234,346.86	63.34 %	0.00	135,653.14
	Sum:	**370,000.00**	**370,000.00**	**100.00 %**	**234,346.86**	**63.34 %**	**0.00**	**135,653.14**
A-1300	Mission expenses & travel expenses & incidental ex	62,000.00	62,000.00	100.00 %	43,977.69	70.93 %	0.00	18,022.31
	Sum:	**62,000.00**	**62,000.00**	**100.00 %**	**43,977.69**	**70.93 %**	**0.00**	**18,022.31**
A-1410	Medical expenses	3,000.00					3,000.00	
	Sum:	**3,000.00**					**3,000.00**	

A-1420	Staff Committee	1,000.00	121.00	12.10 %			879.00	121.00
	Sum:	**1,000.00**	**121.00**	**12.10 %**			**879.00**	**121.00**
A-1610	Social contacts between staff	5,000.00	5,000.00	100.00 %	2,519.21	50.38 %	0.00	2,480.79
	Sum:	**5,000.00**	**5,000.00**	**100.00 %**	**2,519.21**	**50.38 %**	**0.00**	**2,480.79**
A-1700	Entertainment and representation expenses	10,000.00	3,655.00	36.55 %	914.61	9.15 %	6,345.00	2,740.39
	Sum:	**10,000.00**	**3,655.00**	**36.55 %**	**914.61**	**9.15 %**	**6,345.00**	**2,740.39**
A-2010	Insurance	2,000.00					2,000.00	
	Sum:	**2,000.00**					**2,000.00**	
A-2020	Water & gas & electricity & heating	13,967.99	13,967.99	100.00 %	9,767.99	69.93 %	0.00	4,200.00
	Sum:	**13,967.99**	**13,967.99**	**100.00 %**	**9,767.99**	**69.93 %**	**0.00**	**4,200.00**
A-2030	Cleaning and maintenance	97,032.01	97,032.00	100.00 %	67,896.64	69.97 %	0.01	29,135.36
	Sum:	**97,032.01**	**97,032.00**	**100.00 %**	**67,896.64**	**69.97 %**	**0.01**	**29,135.36**
A-2040	Fitting-out of premises	3,000.00	1,458.00	48.60 %			1,542.00	1,458.00
	Sum:	**3,000.00**	**1,458.00**	**48.60 %**			**1,542.00**	**1,458.00**
A-2050	Building security and surveillance	6,000.00	6,000.00	100.00 %	5,546.15	92.44 %	0.00	453.85
	Sum:	**6,000.00**	**6,000.00**	**100.00 %**	**5,546.15**	**92.44 %**	**0.00**	**453.85**
A-2090	Other expenditure relating to buildings	1,000.00	475.00	47.50 %	447.09	44.71 %	525.00	27.91
	Sum:	**1,000.00**	**475.00**	**47.50 %**	**447.09**	**44.71 %**	**525.00**	**27.91**

A-2100	Acquisition of equipment and software	96,000.00	94,142.13	98.06 %	18,778.65	19.56 %	1,857.87	75,363.48
A-2102	Maintenance of equipment and software	29,000.00	28,976.48	99.92 %	11,505.86	39.68 %	23.52	17,470.62
A-2103	Communication Technology Services	86,000.00	85,067.20	98.92 %	69,779.87	81.14 %	932.80	15,287.33
A-2104	Outside assistance for analysing & programming & o	4,000.00	3,585.51	89.64 %	2,068.02	51.70 %	414.49	1,517.49
A-2105	ABAC - licences and services	40,000.00	40,000.00	100.00 %	40,000.00	100.00 %	0.00	0.00
	Sum:	**255,000.00**	**251,771.32**	**98.73 %**	**142,132.40**	**55.74 %**	**3,228.68**	**109,638.92**

A-2200	Purchase and replacement of office machinery	2,000.00	800.00	40.00 %			1,200.00	800.00
A-2202	Rental & maintenance and repair of office machiner	4,000.00	608.16	15.20 %	251.17	6.28 %	3,391.84	356.99
	Sum:	**6,000.00**	**1,408.16**	**23.47 %**	**251.17**	**4.19 %**	**4,591.84**	**1,156.99**

A-2210	Purchase and replacement of furniture	4,000.00	4,000.00	100.00 %			0.00	4,000.00
	Sum:	**4,000.00**	**4,000.00**	**100.00 %**			**0.00**	**4,000.00**

A-2220	Purchase and replacement of technical equipment an	4,000.00					4,000.00	
	Sum:	**4,000.00**					**4,000.00**	

A-2230	Purchase and replacement of vehicles	0.00					0.00	
A-2232	Rental & maintenance & use and repair of vehicles	6,000.00	3,321.14	55.35 %	481.04	8.02 %	2,678.86	2,840.10
	Sum:	**6,000.00**	**3,321.14**	**55.35 %**	**481.04**	**8.02 %**	**2,678.86**	**2,840.10**

A-2250	Purchase of books & other works in hard copy & in	500.00	500.00	100.00 %			0.00	500.00
A-2252	Subscriptions to newspapers /periodicals either in	2,000.00	1,800.00	90.00 %	1,730.30	86.52 %	200.00	69.70
	Sum:	**2,500.00**	**2,300.00**	**92.00 %**	**1,730.30**	**69.21 %**	**200.00**	**569.70**

A-2300	Stationery	17,168.69	17,168.69	100.00 %	9,181.42	53.48 %	0.00	7,987.27

A-2301	Office supplies	18,331.31	18,331.31	100.00 %	12,582.32	68.64 %	0.00	5,748.99
	Sum:	**35,500.00**	**35,500.00**	**100.00 %**	**21,763.74**	**61.31 %**	**0.00**	**13,736.26**
A-2320	Bank charges	3,000.00	3,000.00	100.00 %	1,199.88	40.00 %	0.00	1,800.12
	Sum:	**3,000.00**	**3,000.00**	**100.00 %**	**1,199.88**	**40.00 %**	**0.00**	**1,800.12**
A-2330	Legal expenses	6,000.00					6,000.00	
	Sum:	**6,000.00**					**6,000.00**	
A-2350	Miscellaneous insurance	5,000.00	2,686.81	53.74 %	1,624.87	32.50 %	2,313.19	1,061.94
A-2352	Miscellaneous expenditure on internal meetings	1,000.00	1,000.00	100.00 %	234.88	23.49 %	0.00	765.12
A-2353	Department removals & other transport of equipment	2,000.00	546.91	27.35 %	529.30	26.47 %	1,453.09	17.61
A-2359	Other operational expenditure	0.00					0.00	
	Sum:	**8,000.00**	**4,233.72**	**52.92 %**	**2,389.05**	**29.86 %**	**3,766.28**	**1,844.67**
A-2400	Postal and delivery charges	12,000.00	12,000.00	100.00 %	10,012.77	83.44 %	0.00	1,987.23
	Sum:	**12,000.00**	**12,000.00**	**100.00 %**	**10,012.77**	**83.44 %**	**0.00**	**1,987.23**
B-3000	Reimbursement of travel expenses for attendees of	69,776.53	69,776.53	100.00 %	43,422.09	62.23 %	0.00	26,354.44
B-3001	Organisational expenditure for Governing Board	68,000.00	68,000.00	100.00 %	51,000.00	75.00 %	0.00	17,000.00
B-3002	Handover meetings of the Presidency of Governing B	11,462.56	11,462.56	100.00 %	7,022.56	61.27 %	0.00	4,440.00
B-3009	Other expenditure related to the Governing Board	938.50	938.50	100.00 %	789.51	84.12 %	0.00	148.99
	Sum:	**150,177.59**	**150,177.59**	**100.00 %**	**102,234.16**	**68.08 %**	**0.00**	**47,943.43**
B-3010	Reimbursement of travel expenses for attendees of	10,041.95	10,041.95	100.00 %	10,041.95	100.00 %	0.00	0.00
B-3011	Organisational expenditure for Strategy Committee	9,803.53	9,803.53	100.00 %	6,436.96	65.66 %	0.00	3,366.57

B-3019	Other expenditure related to the Strategy Committe	4,897.90	4,897.90	100.00 %	4,120.95	84.14 %	0.00	776.95
	Sum:	**24,743.38**	**24,743.38**	**100.00 %**	**20,599.86**	**83.25 %**	**0.00**	**4,143.52**

B-3020	Reimbursement of travel expenses for attendees of	20,971.62	20,971.62	100.00 %	12,952.79	61.76 %	0.00	8,018.83
B-3021	Organisational expenditure for B & A Committee	8,228.38	8,228.38	100.00 %	3,928.38	47.74 %	0.00	4,300.00
B-3029	Other expenditure related to the B & A Committee	1,000.00	1,000.00	100.00 %	782.30	78.23 %	0.00	217.70
	Sum:	**30,200.00**	**30,200.00**	**100.00 %**	**17,663.47**	**58.49 %**	**0.00**	**12,536.53**

B-3030	Reimbursement of travel expenses for attendees of	16,862.64	16,862.64	100.00 %	16,862.64	100.00 %	0.00	0.00
B-3031	Organisational expenditure of Annual Programme Com	14,546.83	14,546.83	100.00 %	14,546.83	100.00 %	0.00	0.00
B-3039	Other expenditure related to the Annual Programme	0.00					0.00	
	Sum:	**31,409.47**	**31,409.47**	**100.00 %**	**31,409.47**	**100.00 %**	**0.00**	**0.00**

B-3040	Reimbursement of travel expenses for attendees of	14,208.53	14,208.53	100.00 %	10,961.55	77.15 %	0.00	3,246.98
B-3041	Organisational expenditure for Training and Resear	10,709.48	10,709.48	100.00 %	8,014.48	74.84 %	0.00	2,695.00
B-3049	Other expenditure related to the Training and Rese	0.00					0.00	
	Sum:	**24,918.01**	**24,918.01**	**100.00 %**	**18,976.03**	**76.15 %**	**0.00**	**5,941.98**

B-3060	Reimbursement of travel expenses	0.00	0.00	0.00 %			0.00	0.00
B-3061	Organisational expenditure	0.00	0.00	0.00 %			0.00	0.00
B-3069	Other expenditure related to the Troika	1,000.00	830.90	83.09 %	830.90	83.09 %	169.10	0.00
	Sum:	**1,000.00**	**830.90**	**83.09 %**	**830.90**	**83.09 %**	**169.10**	**0.00**

B-3070	Reimbursement of travel expenses	9,500.00	9,500.00	100.00 %	7,632.34	80.34 %	0.00	1,867.66
B-3071	Organisational expenditure	6,000.00	6,000.00	100.00 %	1,931.24	32.19 %	0.00	4,068.76

B-3079	Other expenditure related to the National Contact	0.00					0.00	
	Sum:	**15,500.00**	**15,500.00**	**100.00 %**	**9,563.58**	**61.70 %**	**0.00**	**5,936.42**
B-3100	External experts & teachers - reimbursement of tra	289,931.53	289,931.53	100.00 %	127,153.27	43.86 %	0.00	162,778.26
B-3101	External experts and teachers - salary compensatio	44,957.30	44,957.30	100.00 %	33,632.30	74.81 %	0.00	11,325.00
	Sum:	**334,888.83**	**334,888.83**	**100.00 %**	**160,785.57**	**48.01 %**	**0.00**	**174,103.26**
B-3110	Reimbursement of accommodation - participants	1,150,767.50	1,150,767.50	100.00 %	680,361.00	59.12 %	0.00	470,406.50
B-3111	Reimbursement of travel expenses - participants	107,041.51	107,041.51	100.00 %	107,041.51	100.00 %	0.00	0.00
	Sum:	**1,257,809.01**	**1,257,809.01**	**100.00 %**	**787,402.51**	**62.60 %**	**0.00**	**470,406.50**
B-3120	Preparation	51,775.63	50,703.48	97.93 %	27,595.98	53.30 %	1,072.15	23,107.50
B-3121	Interpretation and technical equipment	67,809.76	67,809.76	100.00 %	28,805.76	42.48 %	0.00	39,004.00
B-3122	Lectures and research material	92,406.40	92,406.40	100.00 %	50,199.40	54.32 %	0.00	42,207.00
	Sum:	**211,991.79**	**210,919.64**	**99.49 %**	**106,601.14**	**50.29 %**	**1,072.15**	**104,318.50**
B-3130	Development of e-Learning modules	187,780.42	187,780.42	100.00 %	15,003.16	7.99 %	0.00	172,777.26
	Sum:	**187,780.42**	**187,780.42**	**100.00 %**	**15,003.16**	**7.99 %**	**0.00**	**172,777.26**
B-3190	Organisational and administrative costs	200,126.25	198,513.65	99.19 %	107,047.54	53.49 %	1,612.60	91,466.11
B-3191	Local transport	111,647.52	111,647.52	100.00 %	51,327.52	45.97 %	0.00	60,320.00
	Sum:	**311,773.77**	**310,161.17**	**99.48 %**	**158,375.06**	**50.80 %**	**1,612.60**	**151,786.11**
B-3200	Development of common curricula	0.00					0.00	
B-3201	Implementation of common curricula	6,185.00	927.50	15.00 %	927.50	15.00 %	5,257.50	0.00
B-3202	Common Curricula Coordination Working Group	7,440.96	7,440.96	100.00 %	2,647.69	35.58 %	0.00	4,793.27

B-3204	Translation of common curricula	66,000.00	66,000.00	100.00 %			0.00	66,000.00
B-3206	Editorial services for common curicula	4,595.00	4,595.00	100.00 %	595.00	12.95 %	0.00	4,000.00
B-3207	National Common Curricula Coordinators	18,436.50	12,602.51	68.36 %	12,602.51	68.36 %	5,833.99	0.00
	Sum:	**102,657.46**	**91,565.97**	**89.20 %**	**16,772.70**	**16.34 %**	**11,091.49**	**74,793.27**

B-3210	Research and science events	67,900.91	67,900.91	100.00 %	900.91	1.33 %	0.00	67,000.00
B-3211	Research and Science correspondents	15,543.21	15,543.21	100.00 %	15,543.21	100.00 %	0.00	0.00
B-3212	Research and Science Working Group and Sub-group(s	26,100.00	26,019.78	99.69 %	13,773.57	52.77 %	80.22	12,246.21
B-3213	Cooperation and promotion	1,236.06	1,236.06	100.00 %	1,236.06	100.00 %	0.00	0.00
B-3215	Sub-group(s) to Research & Science Working Group	0.00					0.00	
B-3216	Research and science publications	415.09	415.09	100.00 %	290.09	69.89 %	0.00	125.00
B-3217	Research and science survey projects	3,000.00	2,764.61	92.15 %	1,821.24	60.71 %	235.39	943.37
B-3219	Other expenditure related to research and good pra	2,000.00	1,957.74	97.89 %	1,957.74	97.89 %	42.26	0.00
	Sum:	**116,195.27**	**115,837.40**	**99.69 %**	**35,522.82**	**30.57 %**	**357.87**	**80,314.58**

B-3220	Equipment & operating expenses and services relati	62,100.00	62,100.00	100.00 %	29,000.00	46.70 %	0.00	33,100.00
B-3221	Consultancy related to the Electronic Network	0.00					0.00	
B-3226	National E-net Managers	16,417.67	16,417.67	100.00 %	7,589.82	46.23 %	0.00	8,827.85
	Sum:	**78,517.67**	**78,517.67**	**100.00 %**	**36,589.82**	**46.60 %**	**0.00**	**41,927.85**

B-3230	Working Group on Learning and sub-group(s)	33,713.63	33,713.63	100.00 %	25,101.09	74.45 %	0.00	8,612.54
	Sum:	**33,713.63**	**33,713.63**	**100.00 %**	**25,101.09**	**74.45 %**	**0.00**	**8,612.54**

B-3240	Exchanges	511,686.31	511,686.31	100.00 %	7,745.78	1.51 %	0.00	503,940.53
	Sum:	**511,686.31**	**511,686.31**	**100.00 %**	**7,745.78**	**1.51 %**	**0.00**	**503,940.53**

B-3250	Co-operation with non-member states	4,318.00	4,082.50	94.55 %	2,168.02	50.21 %	235.50	1,914.48
B-3251	External Relations Working Group	22,592.52	22,592.52	100.00 %	16,584.71	73.41 %	0.00	6,007.81
	Sum:	**26,910.52**	**26,675.02**	**99.12 %**	**18,752.73**	**69.69 %**	**235.50**	**7,922.29**

B-3390	Other expenditure related to Evaluation	65,000.00	65,000.00	100.00 %			0.00	65,000.00
	Sum:	**65,000.00**	**65,000.00**	**100.00 %**			**0.00**	**65,000.00**

B-3510	Network related missions	83,590.37	83,590.37	100.00 %	60,425.56	72.29 %	0.00	23,164.81
B-3511	Activity related missions	30,617.01	30,617.01	100.00 %	27,556.22	90.00 %	0.00	3,060.79
	Sum:	**114,207.38**	**114,207.38**	**100.00 %**	**87,981.78**	**77.04 %**	**0.00**	**26,225.60**

B-3710	Publications	6,667.98	6,667.98	100.00 %	3,167.98	47.51 %	0.00	3,500.00
B-3711	Activity Support	17,532.91	17,532.91	100.00 %	17,532.91	100.00 %	0.00	0.00
B-3712	Marketing Materials	67,218.60	65,300.06	97.15 %	300.06	0.45 %	1,918.54	65,000.00
B-3719	Other expenditure	2,000.00	1,998.38	99.92 %	248.38	12.42 %	1.62	1,750.00
	Sum:	**93,419.49**	**91,499.33**	**97.94 %**	**21,249.33**	**22.75 %**	**1,920.16**	**70,250.00**

B-3720	Translation Services	5,000.00	4,940.00	98.80 %	3,740.00	74.80 %	60.00	1,200.00
B-3722	Editorial Services	5,500.00	5,494.36	99.90 %	5,314.36	96.62 %	5.64	180.00
B-3729	Other expenditure	0.00					0.00	
	Sum:	**10,500.00**	**10,434.36**	**99.37 %**	**9,054.36**	**86.23 %**	**65.64**	**1,380.00**

	Sum:	**7,800,000.00**	**7,570,303.16**	**Sum:**	**4,611,802.39**	**Sum:**	**229,696.84**	**2,958,500.77**
			Average:	**97.06 %**	**Average:**	**59.13 %**		

Fund Source: C8 = Carried forward credits of 2009 into 2010 per title

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		Commitment			Payment		
Official Budget Title	Fund Source	Commitments from 2009 carried forward to 2010	Commitment Accepted Amount (Euro)	Percentage Committed %	Committed credits 2009 Carried Over for payment	Payments made on 2009 credits	Percentage Paid %
Title 1 Expenditure Relating to Persons working with CEPOL	C8	148,170.13	146,649.62	98.97%	148,170.13	63,520.83	42.87%
		148,170.13	**146,649.62**	**98.97%**	**148,170.13**	**63,520.83**	**42.87%**
Title 2 Buildings, Equipment and Miscellaneous Expenditure	C8	164,757.89	91,392.88	55.47%	164,757.89	89,340.92	54.23%
		164,757.89	**91,392.88**	**55.47%**	**164,757.89**	**89,340.92**	**54.23%**
Title 3 Operational Expenditure	C8	3,215,491.10	2,003,678.91	62.22%	3,215,491.10	1,680,523.80	52.26%
		3,215,491.10	**2,003,678.91**	**62.22%**	**3,215,491.10**	**1,680,523.80**	**52.26%**
Total		**3,528,419.12**	**2,241,721.41**	**72.22%**	**3,528,419.12**	**1,833,385.55**	**49.79%**

C8 = Carried-forward Credits from 2009

B.L.	Official Budget Item Desc (Fr)	Appropiation (1)	Commited (2)	% Commited (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1120	Further training & language courses & retraining f	4,578.29	4,578.29	100.00 %	1,755.43	38.34 %	0.00	2,822.86
	Sum:	**4,578.29**	**4,578.29**	**100.00 %**	**1,755.43**	**38.34 %**	**0.00**	**2,822.86**
A-1174	Payment for admin assistance from Community instit	5,969.94	5,969.94	100.00 %	1,168.62	19.58 %	0.00	4,801.32
A-1175	Other services and work to be contracted out	38,189.83	38,189.83	100.00 %	28,824.73	75.48 %	0.00	9,365.10
	Sum:	**44,159.77**	**44,159.77**	**100.00 %**	**29,993.35**	**67.92 %**	**0.00**	**14,166.42**
A-1180	Expenditure on recruitment	48,295.89	48,295.89	100.00 %	18,505.90	38.32 %	0.00	29,789.99
A-1181	Travel expenses (including family members)	7,114.30	7,114.30	100.00 %			0.00	7,114.30
A-1183	Removal expenses	2,590.49	2,590.49	100.00 %	1,014.74	39.17 %	0.00	1,575.75
	Sum:	**58,000.68**	**58,000.68**	**100.00 %**	**19,520.64**	**33.66 %**	**0.00**	**38,480.04**
A-1300	Mission expenses & travel expenses & incidental ex	38,337.19	37,620.73	98.13 %	9,967.41	26.00 %	716.46	27,653.32
	Sum:	**38,337.19**	**37,620.73**	**98.13 %**	**9,967.41**	**26.00 %**	**716.46**	**27,653.32**
A-1610	Social contacts between staff	3,088.06	2,284.01	73.96 %	2,284.00	73.96 %	804.05	0.01
	Sum:	**3,088.06**	**2,284.01**	**73.96 %**	**2,284.00**	**73.96 %**	**804.05**	**0.01**
A-1700	Entertainment and representation expenses	6.14	6.14	100.00 %			0.00	6.14
	Sum:	**6.14**	**6.14**	**100.00 %**			**0.00**	**6.14**
A-2020	Water & gas & electricity & heating	11,107.34	692.99	6.24 %	692.99	6.24 %	10,414.35	0.00
	Sum:	**11,107.34**	**692.99**	**6.24 %**	**692.99**	**6.24 %**	**10,414.35**	**0.00**
A-	Cleaning and maintenance	14,242.34	4,221.02	29.64 %	4,221.02	29.64 %	10,021.32	0.00

2030								
	Sum:	**14,242.34**	**4,221.02**	**29.64 %**	**4,221.02**	**29.64 %**	**10,021.32**	**0.00**
A-2050	Building security and surveillance	330.00	0.00	0.00 %			330.00	0.00
	Sum:	**330.00**	**0.00**	**0.00 %**			**330.00**	**0.00**
A-2100	Acquisition of equipment and software	65,050.91	49,589.18	76.23 %	49,589.18	76.23 %	15,461.73	0.00
A-2102	Maintenance of equipment and software	4,422.10	3,401.34	76.92 %	3,401.34	76.92 %	1,020.76	0.00
A-2103	Communication Technology Services	13,712.09	2,842.17	20.73 %	2,842.17	20.73 %	10,869.92	0.00
A-2104	Outside assistance for analysing & programming & o	24,000.00	23,091.66	96.22 %	22,981.17	95.75 %	908.34	110.49
	Sum:	**107,185.10**	**78,924.35**	**73.63 %**	**78,813.86**	**73.53 %**	**28,260.75**	**110.49**
A-2202	Rental & maintenance and repair of office machiner	1,810.00	1,739.83	96.12 %	1,739.83	96.12 %	70.17	0.00
	Sum:	**1,810.00**	**1,739.83**	**96.12 %**	**1,739.83**	**96.12 %**	**70.17**	**0.00**
A-2210	Purchase and replacement of furniture	240.50	225.38	93.71 %			15.12	225.38
	Sum:	**240.50**	**225.38**	**93.71 %**			**15.12**	**225.38**
A-2230	Purchase and replacement of vehicles	48.53	48.53	100.00 %			0.00	48.53
A-2232	Rental & maintenance & use and repair of vehicles	882.09	238.53	27.04 %	170.51	19.33 %	643.56	68.02
	Sum:	**930.62**	**287.06**	**30.85 %**	**170.51**	**18.32 %**	**643.56**	**116.55**
A-2250	Purchase of books & other works in hard copy & in	49.27	0.00	0.00 %			49.27	0.00
A-2252	Subscriptions to newspapers /periodicals either in	643.62	334.35	51.95 %	165.00	25.64 %	309.27	169.35
	Sum:	**692.89**	**334.35**	**48.25 %**	**165.00**	**23.81 %**	**358.54**	**169.35**
A-2300	Stationery	12,839.19	1,139.53	8.88 %	1,139.53	8.88 %	11,699.66	0.00

A-2301	Office supplies	3,749.85	2,762.52	73.67 %	2,077.55	55.40 %	987.33	684.97
	Sum:	**16,589.04**	**3,902.05**	**23.52 %**	**3,217.08**	**19.39 %**	**12,686.99**	**684.97**

A-2320	Bank charges	687.69	687.69	100.00 %	12.47	1.81 %	0.00	675.22
	Sum:	**687.69**	**687.69**	**100.00 %**	**12.47**	**1.81 %**	**0.00**	**675.22**

A-2330	Legal expenses	1,890.22	0.00	0.00 %			1,890.22	0.00
	Sum:	**1,890.22**	**0.00**	**0.00 %**			**1,890.22**	**0.00**

A-2350	Miscellaneous insurance	140.00	70.00	50.00 %			70.00	70.00
A-2352	Miscellaneous expenditure on internal meetings	966.06	0.00	0.00 %			966.06	0.00
	Sum:	**1,106.06**	**70.00**	**6.33 %**			**1,036.06**	**70.00**

A-2400	Postal and delivery charges	7,946.09	308.16	3.88 %	308.16	3.88 %	7,637.93	0.00
	Sum:	**7,946.09**	**308.16**	**3.88 %**	**308.16**	**3.88 %**	**7,637.93**	**0.00**

B-3000	Reimbursement of travel expenses for attendees of	82,114.33	45,848.04	55.83 %	45,848.04	55.83 %	36,266.29	0.00
B-3001	Organisational expenditure for Governing Board	35,683.02	30,311.28	84.95 %	30,311.28	84.95 %	5,371.74	0.00
B-3002	Handover meetings of the Presidency of Governing B	3,566.98	1,743.82	48.89 %	1,743.82	48.89 %	1,823.16	0.00
B-3009	Other expenditure related to the Governing Board	6,739.25	1,764.18	26.18 %	1,764.18	26.18 %	4,975.07	0.00
	Sum:	**128,103.58**	**79,667.32**	**62.19 %**	**79,667.32**	**62.19 %**	**48,436.26**	**0.00**

B-3010	Reimbursement of travel expenses for attendees of	10,087.70	5,907.98	58.57 %	5,907.98	58.57 %	4,179.72	0.00
B-3011	Organisational expenditure for Strategy Committee	9,229.04	4,025.56	43.62 %	4,025.56	43.62 %	5,203.48	0.00
B-3019	Other expenditure related to the Strategy Committe	118.24	0.00	0.00 %			118.24	0.00
	Sum:	**19,434.98**	**9,933.54**	**51.11 %**	**9,933.54**	**51.11 %**	**9,501.44**	**0.00**

B-3020	Reimbursement of travel expenses for attendees of	15,500.61	10,707.79	69.08 %	8,002.95	51.63 %	4,792.82	2,704.84
B-3021	Organisational expenditure for B & A Committee	10,615.44	7,112.02	67.00 %	6,883.77	64.85 %	3,503.42	228.25
	Sum:	**26,116.05**	**17,819.81**	**68.23 %**	**14,886.72**	**57.00 %**	**8,296.24**	**2,933.09**
B-3030	Reimbursement of travel expenses for attendees of	10,502.28	7,161.06	68.19 %	7,161.06	68.19 %	3,341.22	0.00
B-3031	Organisational expenditure of Annual Programme Com	14,168.20	13,358.68	94.29 %	13,358.68	94.29 %	809.52	0.00
B-3039	Other expenditure related to the Annual Programme	568.00	568.00	100.00 %	511.12	89.99 %	0.00	56.88
	Sum:	**25,238.48**	**21,087.74**	**83.55 %**	**21,030.86**	**83.33 %**	**4,150.74**	**56.88**
B-3040	Reimbursement of travel expenses for attendees of	17,698.52	7,745.60	43.76 %	7,745.60	43.76 %	9,952.92	0.00
B-3041	Organisational expenditure for Training and Resear	7,364.00	6,138.26	83.35 %	6,138.26	83.35 %	1,225.74	0.00
	Sum:	**25,062.52**	**13,883.86**	**55.40 %**	**13,883.86**	**55.40 %**	**11,178.66**	**0.00**
B-3060	Reimbursement of travel expenses	5,096.12	1,050.32	20.61 %	1,050.32	20.61 %	4,045.80	0.00
B-3061	Organisational expenditure	5,371.93	2,674.42	49.79 %	2,674.42	49.79 %	2,697.51	0.00
	Sum:	**10,468.05**	**3,724.74**	**35.58 %**	**3,724.74**	**35.58 %**	**6,743.31**	**0.00**
B-3070	Reimbursement of travel expenses	23,187.19	8,953.98	38.62 %	8,953.98	38.62 %	14,233.21	0.00
B-3071	Organisational expenditure	15,399.90	9,783.05	63.53 %	9,783.05	63.53 %	5,616.85	0.00
	Sum:	**38,587.09**	**18,737.03**	**48.56 %**	**18,737.03**	**48.56 %**	**19,850.06**	**0.00**
B-3100	External experts & teachers - reimbursement of tra	306,921.73	170,977.99	55.71 %	159,048.99	51.82 %	135,943.74	11,929.00
B-3101	External experts and teachers - salary compensatio	88,947.00	59,738.55	67.16 %	55,338.55	62.22 %	29,208.45	4,400.00
	Sum:	**395,868.73**	**230,716.54**	**58.28 %**	**214,387.54**	**54.16 %**	**165,152.19**	**16,329.00**

B-3110	Reimbursement of accommodation - participants	1,130,894.53	635,005.93	56.15 %	597,425.93	52.83 %	495,888.60	37,580.00
B-3111	Reimbursement of travel expenses - participants	65,826.90	65,826.90	100.00 %	25,239.59	38.34 %	0.00	40,587.31
	Sum:	**1,196,721.43**	**700,832.83**	**58.56 %**	**622,665.52**	**52.03 %**	**495,888.60**	**78,167.31**

B-3120	Preparation	109,723.79	58,414.95	53.24 %	47,253.76	43.07 %	51,308.84	11,161.19
B-3121	Interpretation and technical equipment	64,394.00	27,530.24	42.75 %	26,380.24	40.97 %	36,863.76	1,150.00
B-3122	Lectures and research material	96,066.57	58,031.45	60.41 %	55,791.45	58.08 %	38,035.12	2,240.00
	Sum:	**270,184.36**	**143,976.64**	**53.29 %**	**129,425.45**	**47.90 %**	**126,207.72**	**14,551.19**

B-3130	Development of e-Learning modules	80,918.17	80,918.17	100.00 %	10,058.64	12.43 %	0.00	70,859.53
	Sum:	**80,918.17**	**80,918.17**	**100.00 %**	**10,058.64**	**12.43 %**	**0.00**	**70,859.53**

B-3190	Organisational and administrative costs	158,638.37	118,022.65	74.40 %	113,022.65	71.25 %	40,615.72	5,000.00
B-3191	Local transport	124,181.93	58,581.22	47.17 %	51,281.22	41.30 %	65,600.71	7,300.00
	Sum:	**282,820.30**	**176,603.87**	**62.44 %**	**164,303.87**	**58.09 %**	**106,216.43**	**12,300.00**

B-3200	Development of common curricula	24,933.21	21,740.72	87.20 %	21,740.72	87.20 %	3,192.49	0.00
B-3202	Common Curricula Coordination Working Group	8,305.56	4,709.91	56.71 %	4,709.91	56.71 %	3,595.65	0.00
B-3203	Updating of common curricula	70,896.20	49,709.69	70.12 %	49,709.69	70.12 %	21,186.51	0.00
B-3204	Translation of common curricula	165,772.55	137,740.00	83.09 %	66,580.21	40.16 %	28,032.55	71,159.79
B-3206	Editorial services for common curicula	7,092.50	2,592.50	36.55 %	2,592.50	36.55 %	4,500.00	0.00
B-3207	National Common Curricula Coordinators	24,410.68	6,883.70	28.20 %	6,883.70	28.20 %	17,526.98	0.00
	Sum:	**301,410.70**	**223,376.52**	**74.11 %**	**152,216.73**	**50.50 %**	**78,034.18**	**71,159.79**

B-3210	Research and science events	85,886.79	55,421.22	64.53 %	55,421.22	64.53 %	30,465.57	0.00

B-3211	Research and Science correspondents	19,271.64	9,428.69	48.93 %	9,428.69	48.93 %	9,842.95	0.00
B-3212	Research and Science Working Group and Sub-group(s	27,848.49	11,194.43	40.20 %	11,194.43	40.20 %	16,654.06	0.00
B-3213	Cooperation and promotion	1,807.31	1,476.30	81.68 %	1,476.30	81.68 %	331.01	0.00
B-3214	Research & Science Information Seminar	29,066.00	29,066.00	100.00 %	13,417.07	46.16 %	0.00	15,648.93
B-3215	Sub-group(s) to Research & Science Working Group	3,190.44	1,411.72	44.25 %	1,411.72	44.25 %	1,778.72	0.00
	Sum:	**167,070.67**	**107,998.36**	**64.64 %**	**92,349.43**	**55.28 %**	**59,072.31**	**15,648.93**

B-3221	Consultancy related to the Electronic Network	4,159.00	4,159.00	100.00 %	3,960.00	95.22 %	0.00	199.00
B-3226	National E-net Managers	19,800.00	19,800.00	100.00 %	11,499.27	58.08 %	0.00	8,300.73
	Sum:	**23,959.00**	**23,959.00**	**100.00 %**	**15,459.27**	**64.52 %**	**0.00**	**8,499.73**

B-3230	Working Group on Learning and sub-group(s)	18,977.27	14,958.95	78.83 %	8,467.24	44.62 %	4,018.32	6,491.71
	Sum:	**18,977.27**	**14,958.95**	**78.83 %**	**8,467.24**	**44.62 %**	**4,018.32**	**6,491.71**

B-3240	Exchanges	19,045.79	13,748.78	72.19 %	13,748.78	72.19 %	5,297.01	0.00
	Sum:	**19,045.79**	**13,748.78**	**72.19 %**	**13,748.78**	**72.19 %**	**5,297.01**	**0.00**

B-3250	Co-operation with non-member states	1,993.02	530.00	26.59 %	312.79	15.69 %	1,463.02	217.21
B-3251	External Relations Working Group	26,160.36	26,160.36	100.00 %	20,217.08	77.28 %	0.00	5,943.28
B-3259	Other expenditure related to external relations	408.92	408.92	100.00 %			0.00	408.92
	Sum:	**28,562.30**	**27,099.28**	**94.88 %**	**20,529.87**	**71.88 %**	**1,463.02**	**6,569.41**

B-3300	"Working Group ""Analysis of CEPOL's training acti	17,578.03	17,578.03	100.00 %	2,605.01	14.82 %	0.00	14,973.02
	Sum:	**17,578.03**	**17,578.03**	**100.00 %**	**2,605.01**	**14.82 %**	**0.00**	**14,973.02**

B-3510	Network related missions	41,584.37	20,694.77	49.77 %	16,753.24	40.29 %	20,889.60	3,941.53

B-3511	Activity related missions	10,843.46	6,082.63	56.09 %	5,408.64	49.88 %	4,760.83	673.99
	Sum:	**52,427.83**	**26,777.40**	**51.07 %**	**22,161.88**	**42.27 %**	**25,650.43**	**4,615.52**
B-3710	Publications	5,644.14	3,795.58	67.25 %	3,795.58	67.25 %	1,848.56	0.00
B-3711	Activity Support	76,798.16	42,580.08	55.44 %	42,580.08	55.44 %	34,218.08	0.00
B-3712	Marketing Materials	493.47	334.84	67.85 %	334.84	67.85 %	158.63	0.00
	Sum:	**82,935.77**	**46,710.50**	**56.32 %**	**46,710.50**	**56.32 %**	**36,225.27**	**0.00**
B-3720	Translation Services	4,000.00	3,570.00	89.25 %	3,570.00	89.25 %	430.00	0.00
	Sum:	**4,000.00**	**3,570.00**	**89.25 %**	**3,570.00**	**89.25 %**	**430.00**	**0.00**
	Sum:	**3,528,419.12**	**2,241,721.41**	Sum:	**1,833,385.55**	Sum:	**1,286,697.71**	**408,335.86**
			Average:	**63.53 %**	Average:	**51.96 %**		

2.4 IMPLEMENTATION OF OTHER REVENUE FROM THE EUROPEAN COMMISSION

Fund Source : R0

EXCHANGE PROGRAMME for Senior Law Enforcement Officers

Fund Source : R0 (Assigned Revenue)

B.L.	Official Budget Item Desc (Fr)	Appropiation(1)	Commited (2)	% Commited (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B-3241	A1- CEPOL staff salaries	14,811.59	12,337.37	83.30 %			2,474.22	12,337.37
B-3242	G-hosting expenses & preparation	16,595.50	15,136.61	91.21 %	13,971.61	84.19 %	1,458.89	1,165.00
B-3243	A2- CEPOL staff missions	84,802.09	84,802.09	100.00 %	84,802.05	100.00 %	0.00	0.04
B-3244	E- rental stationary & domestic travel	0.00					0.00	
B-3245	A3- CEPOL staff missions to conferences	144.43	90.00	62.31 %	90.00	62.31 %	54.43	0.00
B-3246	B- LEO in Operation	238,744.09	214,834.39	89.99 %	213,894.39	89.59 %	23,909.70	940.00
B-3247	B- LEO trainers	48,867.50	46,226.80	94.60 %	46,117.02	94.37 %	2,640.70	109.78
B-3248	B- tutors domestic travel	3,437.50	2,858.81	83.17 %	2,395.86	69.70 %	578.69	462.95
B-3249	E- travel & DSA participants	13,715.21	13,641.15	99.46 %	13,641.15	99.46 %	74.06	0.00
	Sum:	**421,117.91**	**389,927.22**	**92.59 %**	**374,912.08**	**89.03 %**	**31,190.69**	**15,015.14**

EUROMED PROJECT (funded by DG AIDCO)

Fund Source R0 (Assigned Revenue)

B-3810	Basic salaries	589,892.47	341,203.16	57.84 %	230,037.15	39.00 %	248,689.31	111,166.01
B-3811	Travel expenses (including family members)	4,775.00					4,775.00	
B-3812	Installation & resettlement allowances	2,883.95					2,883.95	
B-3813	Mission expenses & travel expenses & incidental ex	73,777.49	63,359.90	85.88 %	57,819.82	78.37 %	10,417.59	5,540.08
B-3818	Miscellaneous expenditure on recruitment	16,336.69	0.00	0.00 %			16,336.69	0.00
	Sum:	**687,665.60**	**404,563.06**	**58.83 %**	**287,856.97**	**41.86 %**	**283,102.54**	**116,706.09**

B-3821	Insurance	4,000.00					4,000.00	
B-3822	Office supplies	1,612.14	0.00	0.00 %			1,612.14	0.00
B-3823	Telephone & telegraph & telex & TV	13,138.42	0.00	0.00 %			13,138.42	0.00
B-3825	Other operational expenditure	30,000.00					30,000.00	
B-3826	Publicity & Legal Expenses	21,089.03	20,659.96	97.97 %	14,242.21	67.53 %	429.07	6,417.75
B-3829	Bank charges	912.79					912.79	
	Sum:	**70,752.38**	**20,659.96**	**29.20 %**	**14,242.21**	**20.13 %**	**50,092.42**	**6,417.75**

B-3831	External experts and teachers - salary compensatio	152,000.00					152,000.00	
B-3832	Study visit	368,686.46	32,240.27	8.74%	32,240.27	8.74%	336,446.19	0
B-3833	Information & Seminars	755,011.82	535,388.07	70.91%	509,677.25	67.51%	219,623.75	25,710.82
B-3834	Information & seminars preparation	220,703.18	16,465.46	7.46%	16,465.46	7.46%	204,237.72	0
B-3835	Seminar Organisers in hosting countries	140,000.00					140,000.00	
B-3836	Network	48,363.68	1,560.08	3.23%	1,560.08	3.23%	46,803.60	0
B-3837	Evaluation	40,000.00					40,000.00	
B-3839	Meeting Directors of Police	401,357.70	249,763.77	62.23%	249,763.77	62.23%	151,593.93	0
	Sum:	**2,126,122.84**	**835,417.65**	**39.29%**	**809,706.83**	**38.08%**	**1,290,705.19**	**25,710.82**
	Sum:	**2,884,540.72**	**1,260,640.67**	**43.70%**	**1,111,806.01**	**38.54%**	**1,623,900.15**	**148,834.66**

AGIS II PROJECT (funded by DG JLS)

Fund Source R0 (Assigned Revenue)								
B3-911	Basic salaries	36,545.76					36,545.76	
B3-913	Missions	11,546.10	287.86	2.49%			11,258.24	287.86
B3-915	Tutor money	34,835.05	450	1.29%			34,385.05	450
B3-918	Travel exps incl family members	1,052.00					1,052.00	
B3-919	Recruitment	46.89					46.89	
	Sum:	**84,025.80**	**737.86**	**0.88%**			**84,025.80**	**737.86**

B3-920	Travel & Subsist training staff	350,700.79	174,252.65	49.69%			176,448.14	174,252.65
B3-921	Travel & Subsist SPO's	202,763.49	177,983.18	87.78%			24,780.31	177,983.18
B3-924	Conferences	84,746.37					84,746.37	
B3-925	Publications & Disemination	30,947.59	0	0.00%			30,947.59	0
	Sum:	**669,158.24**	**352,235.83**	**52.64%**			**316,922.41**	**352,235.83**
	Sum:	**753,184.04**	**352,973.69**	**30.94%**			**400,948.21**	**352,973.69**

	Total Sum:	**4,058,842.77**	**2,003,541.58**	**Sum:**	**1,486,718.09**	**Sum:**	**2,055,301.19**	**516,823.49**
			Average:	**49.36 %**	**Average:**	**36.63 %**		

3. ESTABLISHMENT PLAN 2010

Statutory positions

	Staff employed 31.12.2010	Authorised 2010
Permanent AD	0	0
Permanent AST	0	0
Total Permanent	**0**	**0**
Temporary AD	13	14
Temporary AST	8	12
Total Temporary	**21**	**26**

Non-statutory positions

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

	Staff employed 31.12.2010
FG IV	0
FG III	2
FG II	3
FG I	1
Total Contract Agents	**6**
Total SNE (END)	**4**

Recruitments made in the course of the year 2010:

a) Temporary Agents
- 1 x AD 13 Director
- 1 x AD 7 - Finance and Budget Officer
- 4 x AD 5 - e-learning Officer, External Relations Officer, Accounting Officer, Quality Management Officer
- 1 x AST 5 - Human Resources Officer
- 2 x AST 3 - Senior secretary, ICT Assistant

b) Contract Agents
- 1 x CA Finance Assistant

c) Seconded National Experts
- 4 x SNE's in the Learning, Science, Research and Development Department