



**- CEPOL -  
EUROPEAN POLICE COLLEGE**

**FINAL  
FINANCIAL STATEMENTS**

**- 2011 -**



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## Certification from the Accounting Officer

The annual accounts of CEPOL, the European Police College have been prepared in accordance with Title VII of the Financial Regulation of CEPOL and the accounting rules and methods established by the Commission's Accounting Officer. All revenue and expenditure is entered into the accounts.

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

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

I have taken notice of the hand over report from the previous Accounting Officer before I took up my duties on 16<sup>th</sup> May 2012.

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 CEPOL in all material aspects.

Bramshill, 15<sup>th</sup> June 2012



Andrea Toth  
*Accounting Officer*

## 1.1 CEPOL - BALANCE SHEET 2011 – ASSETS

1	2	3	4	5
Consolidation account		Note	31.12.2011	31.12.2010
	<b>ASSETS</b>			
	<b>A. NON CURRENT ASSETS</b>			
210000	<b>Intangible assets</b>	1.5.2	<b>106,507.74</b>	<b>3,374.19</b>
200000	<b>Tangible fixed assets</b>		<b>177,317.77</b>	<b>94,452.77</b>
221000	Land and buildings		0.00	0.00
230000	Plant and equipment		0.00	0.00
241000	Computer hardware		159,050.81	74,806.81
240000	Furniture and vehicles		17,077.96	18,271.96
242000	Other fixtures and fittings		1,189.00	1,374.00
250000	Leasing		0.00	0.00
244000	Tangible fixed assets under construction		0.00	0.00
299000	<b>Long-term pre-financing</b>		<b>0.00</b>	<b>0.00</b>
range	Long-term pre-financing		0.00	0.00
range	<i>LT pre-financing with consolidated EU entities</i>		0.00	0.00
292000	<b>Long-term receivables</b>		<b>0.00</b>	<b>0.00</b>
range	Long-term receivables		0.00	0.00
292009	<i>LT receivables with consolidated EU entities</i>		0.00	0.00
	<b>TOTAL NON CURRENT ASSETS</b>		<b>283,825.51</b>	<b>97,826.96</b>
	<b>B. CURRENT ASSETS</b>			
310000	<b>Inventories</b>		<b>0.00</b>	<b>0.00</b>
405000	<b>Short-term pre-financing</b>	1.5.3	<b>406,751.86</b>	<b>261,888.80</b>
range	Short-term pre-financing		406,751.86	261,888.80
range	<i>ST pre-financing with consolidated EU entities</i>		0.00	0.00
400000	<b>Short-term receivables</b>	1.5.4	<b>3,616,039.48</b>	<b>5,593,213.09</b>
401000	Current receivables		108,405.29	102,647.60
410900	Sundry receivables		3,656.13	16,857.47
490000	Other		3,228,696.47	3,687,255.57
490010	Accrued income		0.00	0.00
490011	Deferred charges		0.00	0.00
490090	<i>Accrued income with consolidated EU entities</i>		3,228,696.47	3,687,255.57
490091	<i>Deferred charges with consolidated EU entities</i>		0.00	0.00
400009	<i>Short-term receivables with consolidated EU entities</i>		0.00	152,406.54
	<i>Short-term receivable for negative budget outturn result</i>		275,281.59	1,634,045.91
500000	<b>Cash and cash equivalents</b>	1.5.5	<b>2,205,023.59</b>	<b>1,608,782.50</b>
	<b>TOTAL CURRENT ASSETS</b>		<b>6,227,814.93</b>	<b>7,463,884.39</b>
	<b>TOTAL</b>		<b>6,511,640.44</b>	<b>7,561,711.35</b>

## CEPOL - BALANCE SHEET 2011 – LIABILITIES

1	2	3	4	5
Consolidation account		Note	31.12.2011	31.12.2010
	<b>LIABILITIES</b>			
	<b>A. Net Assets</b>		<b>1,556,382.20</b>	<b>1,703,014.98</b>
140000	Accumulated surplus/deficit		1,703,014.98	-1,128,701.90
141000	Economic outturn for the year - profit+/loss-		-146,632.78	2,831,716.88
	<b>C. NON CURRENT LIABILITIES</b>		<b>0.00</b>	<b>0.00</b>
161000	Employee benefits		0.00	0.00
163000	Provisions for risks and charges		0.00	0.00
172000	Other long-term liabilities		0.00	0.00
172100	Other long-term liabilities		0.00	0.00
172009	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
	<b>TOTAL A+C</b>		<b>1,556,382.20</b>	<b>1,703,014.98</b>
	<b>D. CURRENT LIABILITIES</b>		<b>4,955,258.24</b>	<b>5,880,696.37</b>
483000	Provisions for risks and charges	1.5.12	24,391.00	0.00
440000	Accounts payable <sup>1</sup>	1.5.6	4,930,867.24	5,858,696.37
441000	Current payables		27,768.82	20,107.11
442000	Long-term liabilities falling due within the year		0.00	0.00
443000	Sundry payables		59,847.48	110,561.10
491000	Other		1,270,945.09	1,827,883.38
491010	Accrued charges		1,270,945.09	1,675,476.84
491011	Deferred income		0.00	152,406.54
440009	Accounts payable with consolidated EU entities		3,572,305.85	3,900,144.78
440019	Pre-financing received from consolidated EU entities		3,551,479.96	3,857,632.32
440029	Other accounts payable against consolidated EU entities		20,825.89	42,512.26
	<b>TOTAL D. CURRENT LIABILITIES</b>		<b>4,955,258.24</b>	<b>5,858,696.37</b>
	<b>TOTAL</b>		<b>6,551,640.44</b>	<b>7,561,711.35</b>

## 1.2 CEPOL – ECONOMIC OUTTURN ACCOUNT 2011

1	2	3	4	5
Consolidation account		Note	2011	2010
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	0.00
744000	Revenues from administrative operations		9,812.34	215,785.68
745000	Other operating revenue		7,311,710.32	10,406,764.40
777777	<b>TOTAL OPERATING REVENUE</b>	<b>1.5.8</b>	<b>7,321,522.66</b>	<b>10,622,550.08</b>
610000	Administrative expenses		-4,036,300.29	-3,321,265.03
6201,,	All Staff expenses		-3,091,691.56	-2,319,130.14
630100	Fixed asset related expenses		-49,790.69	-62,164.61
611000	Other administrative expenses		-894,818.04	-939,970.28
600000	Operational expenses		-3,430,721.37	-4,462,508.51
606000	Other operational expenses		-3,430,721.37	-4,462,508.51
666666	<b>TOTAL OPERATING EXPENSES</b>	<b>1.5.9</b>	<b>-7,467,021.66</b>	<b>-7,783,773.54</b>
	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>-145,499.00</b>	<b>2,838,776.54</b>
750000	Financial revenues		0.00	0.00
650000	Financial expenses		-1,133.78	-7,059.66
680000	Movement in pensions (- expense, + revenue)			
	<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>-1,133.78</b>	<b>-7,059.66</b>
	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>-146,632.78</b>	<b>2,831,716.88</b>
790000	Extraordinary gains (+)			
690000	Extraordinary losses (-)			
	<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>0.00</b>	<b>0.00</b>
	<b>ECONOMIC OUTTURN FOR THE YEAR</b>		<b>-146,632.78</b>	<b>2,831,716.88</b>

### 1.3 CEPOL – CASH FLOW TABLE 2011 (INDIRECT METHOD)

	2011	2010
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>-146,632.78</b>	<b>2,831,716.88</b>
<b>Operating activities</b>		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	5,231.33	4,588.00
Depreciation (tangible fixed assets) +	44,559.36	57,576.61
Increase/(decrease) in Provisions for risks and liabilities	24,391.00	-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	-144,863.06	167,043.82
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	466,002.75	-1,309,541.12
(Increase)/decrease in Receivables related to consolidated EU entities	1,511,170.86	-1,786,452.45
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	-599,990.20	-433,657.24
Increase/(decrease) in Liabilities related to consolidated EU entities	-327,838.93	-412,205.05
Other non-cash movements		
<b>Net cash Flow from operating activities</b>	<b>832,030.33</b>	<b>-77,627.64</b>
<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-235,789.24	-53,379.61
Proceeds from tangible and intangible fixed assets (+)		
<b>Net cash flow from investing activities</b>	<b>-235,789.24</b>	<b>-53,379.61</b>
Net increase/(decrease) in cash and cash equivalents	596,241.09	-131,007.25
<b>Cash and cash equivalents at the beginning of the period</b>	<b>1,608,782.50</b>	<b>1,739,789.75</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>2,205,023.59</b>	<b>1,608,782.50</b>

## 1.4 CEPOL – STATEMENT OF CHANGES IN CAPITAL - 2011

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

Net assets	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
<b>Balance as of 31 December 2010</b>			-1,128,701.90	2,831,716.88	1,703,014.98
Changes in accounting policies 1)					0.00
<b>Balance as of 1 January 2011 (if restated)</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,128,701.90</b>	<b>2,831,716.88</b>	<b>1,703,014.98</b>
Other 2)					0.00
Fair value movements					0.00
Allocation of the Economic Result of Previous Year			2,831,716.88	-2,831,716.88	0.00
Economic result of the year				-146,632.78	-146,632.78
<b>Balance as of 31 December 2011</b>	<b>0.00</b>	<b>0.00</b>	<b>1,703,014.98</b>	<b>-146,632.78</b>	<b>1,556,382.20</b>



## 1.5 Reconciliation of the accrual based result with the budget result

	sign +/-	amount
<b>Economic result (- for loss) of the consolidation reporting package including table M2</b>	<b>+/-</b>	<b>-146,632.78</b>
<b><i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i></b>		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1,675,476.84
Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	2,629,709.41
Amount from liaison account with Commission booked in the Economic Outturn Account	-	0.00
Unpaid invoices at year end but booked in charges (class 6)	+	13,769.57
Depreciation of intangible and tangible assets (1)	+	49,790.69
Provisions (1)	+	24,391.00
Value reductions (1)	+	0.00
Recovery Orders issued in 2011 in class 7 and not yet cashed	-	
Pre-financing given in previous year and cleared in the year	+	247,805.48
Pre-financing received in previous year and cleared in the year	-	0.00
Payments made from carry-over of payment appropriations	+	1,790,983.28
Other *	+/-	142.78
Exchange rate differences (2) (3)	+/-	
<b><i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i></b>		
Asset acquisitions (less unpaid amounts)	-	-235,789.24
New pre-financing paid in the year 2011 and remaining open as at 31.12.2011	-	-406,751.86
New pre-financing received in the year 2011 and remaining open as at 31.12.2011	+	0.00
Budgetary recovery orders issued before 2011 and cashed in the year	+	7,945.31
Budgetary recovery orders issued in 2011 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	152,406.54
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
Payment appropriations carried over to 2012	-	-1,772,529.94
Cancellation of unused carried over payment appropriations from previous year	+	679,000.92
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00
Payments for pensions ( they are budgetary payments but booked against provisions)	-	0.00
Payments for stocks of leave and supplementary hours ( they are budgetary payments but booked against provisions)	-	0.00
Other **	+/-	
<b>total</b>		<b>1,358,764.32</b>
<b>Budgetary result (+ for surplus) (4)</b>		<b>1,358,764.32</b>

## 1.6. NOTE 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
- CEPOL's Financial Regulation adopted by the Governing Board on the 25<sup>th</sup> October 2011 (28/2011/GB) repealing decision 22/2006/GB, and
- CEPOL's Implementing Rules to the Financial Regulation, adopted by the GB on the 19<sup>th</sup> February 2008 (3/2008/GB)

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

- ***Going concern basis***  
The accounts have been prepared on the going concern basis. There are no material uncertainties related to events or conditions that may cast significant doubt about the ability of CEPOL to continue its business.
- ***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 should 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 2011 are composed of:

2011		Computer Software	Other Intangible assets (1)	Intangible assets under construction	Total
<b>Gross carrying amounts 01.01.2011</b>	+	<b>18,348.13</b>		<b>0.00</b>	<b>18,348.13</b>
Additions	+	108,364.88			108,364.88
Disposals	-				0.00
Transfer between headings	+/-				0.00
Other changes (2)	+/-				0.00
<b>Gross carrying amounts 31.12.2011</b>		<b>126,713.01</b>	<b>0.00</b>	<b>0.00</b>	<b>126,713.01</b>
<b>Accumulated amortization and impairment 01.01.2011</b>	-	<b>-14,973.94</b>			<b>-14,973.94</b>
Amortization	-	-5,231.33			-5,231.33
Write-back of amortization	+				0.00
Disposals	+				0.00
Impairment (2)	-				0.00
Write-back of impairment	+				0.00
Transfer between headings	+/-				0.00
Other changes (2)	+/-				0.00
<b>Accumulated amortization and impairment 31.12.2011</b>		<b>-20,205.27</b>	<b>0.00</b>	<b>0.00</b>	<b>-20,205.27</b>
<b>Net carrying amounts 31.12.2011</b>		<b>106,507.74</b>	<b>0.00</b>	<b>0.00</b>	<b>106,507.74</b>

### *Depreciation*

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 €.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation on fixed assets is calculated using the straight-line method with the following rates:

Type of asset	Straight line depreciation rate
Computer software	25%
Furniture	10%
Computer hardware	25%
Telecommunication and audiovisual equipment	25%

The movements in the tangible fixed assets in 2011 are composed of:

## Tangible fixed assets

2011		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under Finance lease	Tangible assets under construction	Total
<b>Gross carrying amounts 01.01.2011</b>	+				<b>207,567.05</b>	<b>64,247.36</b>	<b>2,636.46</b>			<b>274,450.87</b>
Additions	+				124,908.29	1,916.88	599.19			<b>127,424.36</b>
Disposals	-					-37,075.49				<b>-37,075.49</b>
Transfer between headings	+/-									<b>0.00</b>
Other changes (1)	+/-									<b>0.00</b>
<b>Gross carrying amounts 31.12.2011</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>332,475.34</b>	<b>29,088.75</b>	<b>3,235.65</b>	<b>0.00</b>	<b>0.00</b>	<b>364,799.74</b>
										<b>0.00</b>
<b>Accumulated amortization and impairment 01.01.2011</b>	-				<b>-132,760.24</b>	<b>-45,975.40</b>	<b>-1,262.46</b>			<b>-179,998.10</b>
Depreciation	-				-40,664.29	-3,110.88	-784.19			<b>-44,559.36</b>
Write-back of depreciation	+									<b>0.00</b>
Disposals	+					37,075.49				<b>37,075.49</b>
Impairment (1)	-									<b>0.00</b>
Write-back of impairment	+									<b>0.00</b>
Transfer between headings	+/-									<b>0.00</b>
Other changes (1)	+/-									<b>0.00</b>
<b>Accumulated amortization and impairment 31.12.2011</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-173,424.53</b>	<b>-12,010.79</b>	<b>-2,046.65</b>	<b>0.00</b>	<b>0.00</b>	<b>-187,481.97</b>
<b>Net carrying amounts 31.12.2011</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>159,050.81</b>	<b>17,077.96</b>	<b>1,189.00</b>	<b>0.00</b>	<b>0.00</b>	<b>177,317.77</b>

### 1.5.3. Short-term pre-financing

	2011	2010
	€	€
Advance payments given on courses	406,751.86	261,888.80
	<b>406,751.86</b>	<b>261,888.80</b>

### 1.5.4. Short-term Receivables

	2011	2010
	€	€
Current receivables	108,405.29	102,467.60
Sundry receivables	3,656.13	16,857.48
Accrued income	3,228,696.47	3,687,255.57
Short-term receivables with consolidated EU entities (ISEC project)	0.00	152,406.54
Short-term receivables regarding negative budget out-turn result with consolidated EU entities (Commission)	275,281.59	1,634,045.91
	<b>3,616,039.48</b>	<b>5,593,213.09</b>

Accrued income noted above is composed of:

<b>Projects</b>	2011	2010
	€	€
MEDA II (Euro-Mediterranean partnership)	3,228,696.47	3,228,696.47
ISEC/SLEO (Senior Law Enforcement Officers)		458,559.10
	<b>3,228,696.47</b>	<b>3,687,255.57</b>

### 1.5.5. Cash and Cash Equivalents

	2011	2010
	€	€
Bank current accounts	2,205,023.59	1,608,782.50
	<b>2,205,023.59</b>	<b>1,608,782.50</b>

Bank current accounts are composed of:

	2011	2010
	€	€
Bank current accounts -CEPOL	2,204,518.43	1,280,445.60
Bank current accounts – MEDA	505.16	204,855.87
Bank current accounts – ISEC/SLEO	0.00	123,481.03
	<b>2,205,023.59</b>	<b>1,608,782.50</b>

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.

The receipt of € 505.16 is interest earned during the last quarter of 2011. This will be reimbursed to the European Commission in due course.

### 1.5.6. Accounts Payable

	2011	2010
	€	€
Current payables	27,768.82	20,107.11
Sundry payables	59,847.48	110,561.10
Accrued charges	1,270,945.09	1,675,476.84
Accounts payables with consolidated EU entities	3,572,305.85	3,900,144.78
Deferred income (ISEC project)	0.00	152,406.54
	<b><u>4,930,867.24</u></b>	<b><u>5,858,696.37</u></b>

#### Accounts payables with consolidated EU entities

Accounts payable with consolidated EU entities is composed of:

<b>Pre-financing payable to EU entities:</b>	2011	2010
	€	€
Subsidy	0.00	0.00
Assigned revenue programmes	3,551,479.96	3,857,632.52
Interest payable to EC	20,825.89	41,662.26
Accounts payable to other consolidated entities	0.00	850.00
	<b><u>3,572,305.85</u></b>	<b><u>3,900,144.78</u></b>

### 1.5.7. Contingent Liabilities

	2011	2010
	€	€
Contingent liability for carry-overs	501,584.85	994,064.85
	<b><u>501,584.84</u></b>	<b><u>994,064.85</u></b>

CEPOL recognises the difference between the amount of the automatic carryover of commitment appropriations (the budgetary commitment is the operation reserving the appropriation necessary to cover subsequent payments to honour a legal commitment) and the accrued expenses as a contingent liability.

## 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:

	<b>2011</b>	<b>2010</b>
	€	€
Annual Subsidy - European Commission	8,341,000.00	7,507,000.00
Income from negative balance of budgetary result (see table 2.1 page 18 and note 1.5.4 page 13)	275,281.59	1,634,045.91
	-1,634,045.91	
Accrued Income from assigned revenues programmes	0.00	1,265,718.49
Exchange rate gains	329,474.64	205,659.41
Recovery of payments made to suppliers, Member States and ex-staff		10,126.27
Disposal of fixed asset	9,812.34	
	<b>7,321,522.66</b>	<b>10,622,550.08</b>

## 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:

	<b>2011</b>	<b>2010</b>
	€	€
Staff related expenditure	3,091,691.56	2,319,130.14
Depreciation	49,790.69	62,164.61
Administrative expenditure	894,818.04	939,970.28
Operational expenditure	3,430,721.37	4,462,508.51
	<b>7,467,021.66</b>	<b>7,783,773.54</b>

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

	<b>2011</b>	<b>2010</b>
	€	€
Staff related expenditure	13,284.49	25,432.26
Administrative expenditure	48,004.56	73,007.71
Operational expenditure from assigned revenue programmes	0.00	1,265,718.49
Other operational expenditure	85,120.00	64,663.75
	<b>146,409.05</b>	<b>1,428,822.21</b>

### 1.5.10. Related Party Transactions

	2011	2010
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 2011.

### 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 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

	2011	2010
	€	€
Outstanding staff salary adjustment	24,391.00 <sup>(1)</sup>	0.00
	<b>24,391.00</b>	<b>0.00</b>

(1) (relating to the last six months of 2011)

The provision amount relates to salary increases due to staff and not paid as at the end of 2011. It is deemed reasonable to expect these expenses will be settled in the near future.



## 2. REPORT ON BUDGETARY & FINANCIAL MANAGEMENT

The 2011 budget for CEPOL of €8.341,000 has been implemented in accordance with the required budgetary principles : unity and budget accuracy, annularity, equilibrium, unit of account, universality, specification, sound financial management and transparency, as provided for in CEPOL Financial Regulation (28/2011/GB), article 3.

During the execution of the budget in 2011, the CEPOL internal control mechanisms identified and registered 11 cases where there were exceptions to the principle of annularity.

The total budgetary value of these exceptions where 2011 budgetary appropriations were committed to cover 2010 expenditure was €19.586 in payments. Other financial management inefficiencies have been identified, such as the use of payments on incorrect budget lines within chapter or titles.

CEPOL has taken steps to improve the budgeting and commitment process in order to comply with all budgetary principles. CEPOL maintains an exception register to record and track all the exceptions to the Financial Regulations and to address them. CEPOL also organised a systematic carry-forward exercise at the end of 2011. This exercise involved all budget line owners, and an analysis of each commitment. Two information sessions on the carry forward were delivered to staff at year end. This resulted in more precise carry- forward corresponding to 21% of the 2011 budget.

The Budgetary Outturn table 2011 (page 18), shows the balance for the outturn account for CEPOL in 2011 is positive, totalling €1,358,764.

CEPOL received its total budget of €8,341.000 for 2011 from DG Home.

Other contributions received relate to reimbursement of the ISEC Project in the sum of €169,649.90 and other miscellaneous recoveries of expenditure amounting to €62,921.42. See page 20 onwards for the detailed expenditure per budget line.

Concerning the credits of 2011, €8,068,749 representing 96.74% of the received subsidy were committed.

Payment appropriations of €6,273,389 representing 75.21% of the budget were actually spent. (page 21)

The detailed implementation of the 2011 budget-table shows the commitments and payments per budget line (pages 22-34)

This resulted in committed credits of 2011 being carried forward into 2012 of €1,772,523, of which €208,813 relates to Title I, €47,275 relates to Title II and €1,516,435 relates to Title III, the operational activities of CEPOL.

The 2009 commitment appropriations appearing in 2011 and displayed as C9 funds, for a total of €930,391 were all de-committed during the year.

The credits of 2010, represented by the C8 carried forward funds, were consumed at a rate of 72.5% corresponding to payments of €1,790,983.

With regard to R0 funds CEPOL processed a residual payment for an amount of €441 for the ISEC project which has been closed in 2011. This information is displayed on page 20.

The interest generated in 2011 amounts to €20,825.60 (see table page 18)

## 2.1 BUDGETARY OUTTURN 2011 (DG Budget format)

		2011	2010
<b>REVENUE</b>			
Balancing Commission subsidy	+	8,341,000.00	7,507,000.00
Other contributions and funding received via the Commission		169,649.90	500,000.00
Fee income	+		
Other income	+	62,921.42	
<b>TOTAL REVENUE (a)</b>		<b>8,573,571.32</b>	<b>8,007,000.00</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	3,619,324.41	2,659,968.85
Appropriations carried over	-	208,813.26	266,874.92
<i>Title II: Administrative Expenses</i>			
Payments	-	379,440.72	263,618.22
Appropriations carried over	-	47,274.98	172,849.11
<i>Title III: Operating Expenditure</i>			
Payments	-	2,175,925.83	3,277,529.99
Appropriations carried over	-	1,789,302.53	2,204,423.19
<b>TOTAL EXPENDITURE (b)</b>		<b>8,220,081.73</b>	<b>8,845,264.28</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>353,489.59</b>	<b>-838,264.28</b>
Cancellation of unused payment appropriations carried over from previous year	+	679,000.92	1,693,033.57
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	174,163.02	1,263,541.91
Exchange differences for the year (gain +/-loss -)	+/-	152,110.79	-71,244.23
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>1,358,764.32</b>	<b>2,047,066.97</b>
Balance year N-1	+/-	-1,634,045.91	-3,681,112.88
Positive balance from year N-1 reimbursed in year N to the Commission	-		0.00
<b>Result used for determining amounts in general accounting</b>		<b>-275,281.59</b>	<b>-1,634,045.91</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>8,341,000.00</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>0.00</b>	
Not included in the budget outturn:			
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	20,825.89	14,762.83

## 2.2 BUDGETARY OUTTURN 2011 (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	committed	paid	to be carried forward	cancelled
Own revenue			Title I Staff	3851.0	3851.0	3619.0	209.0	0.00	267.0		143.0		124.0
Community subsidies	8341.0	8341.0											
Other subsidies			Title II Administration	427.0	427.0	379.0	47.0	0.0	173.0		143.0		30.0
Other revenue			Title III Operating activities	4063.0	3791.0	2275.0	1516.0	272.0	2030.0		1506.0		524.0
<b>TOTAL</b>	8341.0	8341.0	<b>TOTAL</b>	8341.0	8069.0	6273.0	1772.0	272.0	2470.0		1792.0		678.0

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

## 2.3 CEPOL BUDGET IMPLEMENTATION 2011 (detailed)

Official Budget Title	Fund Source	Commitment				Payment		
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A-1	C1	3,851,000.00	3,850,968.83		100.00 %	3,851,000.00	3,619,324.41	93.98 %
	C8	266,874.92	156,563.33		58.67 %	266,874.92	142,720.05	53.48 %
	C9	571,645.36	0.00		0.00 %	0.00		0.00 %
		<b>4,689,520.28</b>	<b>4,007,532.16</b>	<b>0.00</b>	<b>85.46 %</b>	<b>4,117,874.92</b>	<b>3,762,044.46</b>	<b>91.36 %</b>
A-2	C1	427,000.00	426,715.70		99.93 %	427,000.00	379,440.72	88.86 %
	C8	172,849.11	149,054.69	2,093.55	85.02 %	172,849.11	142,774.60	82.60 %
	C9	2,051.96	0.00		0.00 %	0.00		0.00 %
		<b>601,901.07</b>	<b>575,770.39</b>	<b>-2,093.55</b>	<b>95.31 %</b>	<b>599,849.11</b>	<b>522,215.32</b>	<b>87.06 %</b>
B0-3	C1	4,063,000.00	3,791,065.34		93.31 %	4,063,000.00	2,274,623.64	55.98 %
	C8	2,030,260.17	1,693,393.12		83.41 %	2,030,260.17	1,505,488.63	74.15 %
	C9	356,695.11	0.00		0.00 %	0.00		0.00 %
	R0	2,171,914.33	441.18		0.02 %	315,099.66	441.18	0.14 %
		<b>8,621,869.61</b>	<b>5,484,899.64</b>	<b>0.00</b>	<b>63.62 %</b>	<b>6,408,359.83</b>	<b>3,780,553.45</b>	<b>58.99 %</b>
<b>Total</b>		<b>13,913,290.96</b>	<b>10,068,202.19</b>	<b>-2,093.55</b>	<b>72.35 %</b>	<b>11,126,083.86</b>	<b>8,064,813.23</b>	<b>72.49 %</b>

C8 = Carried-over credits from 2010

C9 = Commitment appropriations without corresponding payment appropriations. Therefore not for use and subsequently cancelled.

R0 = Assigned revenue for specific projects

**Credits of 2011 C1 per Title**

			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
Title 1 Expenditure Relating to Persons working with CEPOL	A-1	C1	3,851,000.00	3,850,968.83	100.00 %	3,851,000.00	3,619,324.41	93.98 %
			<b>3,851,000.00</b>	<b>3,850,968.83</b>	<b>100.00 %</b>	<b>3,851,000.00</b>	<b>3,619,324.41</b>	<b>93.98 %</b>
Title 2 Buildings, Equipment and Miscellaneous Expenditure	A-2	C1	427,000.00	426,715.70	99.93 %	427,000.00	379,440.72	88.86 %
			<b>427,000.00</b>	<b>426,715.70</b>	<b>99.93 %</b>	<b>427,000.00</b>	<b>379,440.72</b>	<b>88.86 %</b>
Title 3 Operational Expenditure	B0-3	C1	4,063,000.00	3,791,065.34	93.31 %	4,063,000.00	2,274,623.64	55.98 %
			<b>4,063,000.00</b>	<b>3,791,065.34</b>	<b>93.31 %</b>	<b>4,063,000.00</b>	<b>2,274,623.64</b>	<b>55.98 %</b>
<b>Total</b>			<b>8,341,000.00</b>	<b>8,068,749.87</b>	<b>96.74 %</b>	<b>8,341,000.00</b>	<b>6,273,388.77</b>	<b>75.21 %</b>

## IMPLEMENTATION OF THE 2011 BUDGET PER BUDGET LINE

Fund Source : C1

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic Salary	1,342,788.99	1,342,788.19	100.00 %	1,342,788.19	100.00 %	0.80	0.00
A-1101	Family Allowances	160,541.01	160,541.01	100.00 %	160,541.01	100.00 %	0.00	0.00
A-1102	Expatriation & foreign residence allowances	202,491.04	202,491.04	100.00 %	202,491.04	100.00 %	0.00	0.00
	<b>Sum:</b>	<b>1,705,821.04</b>	<b>1,705,820.24</b>	<b>100.00 %</b>	<b>1,705,820.24</b>	<b>100.00 %</b>	<b>0.80</b>	<b>0.00</b>
A-1115	Contract staff	430,038.87	430,037.93	100.00 %	430,037.93	100.00 %	0.94	0.00
A-1118	National experts on secondment	280,893.13	280,892.15	100.00 %	280,892.15	100.00 %	0.98	0.00
	<b>Sum:</b>	<b>710,932.00</b>	<b>710,930.08</b>	<b>100.00 %</b>	<b>710,930.08</b>	<b>100.00 %</b>	<b>1.92</b>	<b>0.00</b>
A-1120	Further training & language courses & retraining f	19,548.00	19,547.07	100.00 %	11,423.75	58.44 %	0.93	8,123.32
	<b>Sum:</b>	<b>19,548.00</b>	<b>19,547.07</b>	<b>100.00 %</b>	<b>11,423.75</b>	<b>58.44 %</b>	<b>0.93</b>	<b>8,123.32</b>
A-1130	Insurance against sickness	45,621.18	45,621.18	100.00 %	45,621.18	100.00 %	0.00	0.00
A-1131	Insurance against accidents and occupational disea	12,000.00	12,000.00	100.00 %	9,526.12	79.38 %	0.00	2,473.88
A-1132	Unemployment insurance	20,000.00	20,000.00	100.00 %	16,535.96	82.68 %	0.00	3,464.04
	<b>Sum:</b>	<b>77,621.18</b>	<b>77,621.18</b>	<b>100.00 %</b>	<b>71,683.26</b>	<b>92.35 %</b>	<b>0.00</b>	<b>5,937.92</b>
A-1141	Annual travel expenses from the place of employmen	42,393.81	42,393.81	100.00 %	42,393.81	100.00 %	0.00	0.00
A-1149	Other allowances and repayments	22,423.17	22,423.17	100.00 %	22,423.17	100.00 %	0.00	0.00
	<b>Sum:</b>	<b>64,816.98</b>	<b>64,816.98</b>	<b>100.00 %</b>	<b>64,816.98</b>	<b>100.00 %</b>	<b>0.00</b>	<b>0.00</b>
A-1150	Overtime	2,923.00	2,922.79	99.99 %	2,922.79	99.99 %	0.21	0.00
	<b>Sum:</b>	<b>2,923.00</b>	<b>2,922.79</b>	<b>99.99 %</b>	<b>2,922.79</b>	<b>99.99 %</b>	<b>0.21</b>	<b>0.00</b>

A-1174	Payment for admin assistance from Community instit	28,024.00	28,023.04	100.00 %	18,023.04	64.31 %	0.96	10,000.00
A-1175	Other services and work to be contracted out	358,776.00	358,752.14	99.99 %	209,313.73	58.34 %	23.86	149,438.41
	<b>Sum:</b>	<b>386,800.00</b>	<b>386,775.18</b>	<b>99.99 %</b>	<b>227,336.77</b>	<b>58.77 %</b>	<b>24.82</b>	<b>159,438.41</b>

A-1180	Expenditure on recruitment	50,000.00	50,000.00	100.00 %	31,184.53	62.37 %	0.00	18,815.47
A-1181	Travel expenses ( including family members)	10,000.00	10,000.00	100.00 %	6,842.99	68.43 %	0.00	3,157.01
A-1182	Installation & resettlement and transfer allowance	40,000.00	40,000.00	100.00 %	27,296.69	68.24 %	0.00	12,703.31
A-1183	Removal expenses	15,000.00	15,000.00	100.00 %	13,553.39	90.36 %	0.00	1,446.61
A-1184	Temporary daily subsistence allowances	49,000.00	49,000.00	100.00 %	44,810.07	91.45 %	0.00	4,189.93
	<b>Sum:</b>	<b>164,000.00</b>	<b>164,000.00</b>	<b>100.00 %</b>	<b>123,687.67</b>	<b>75.42 %</b>	<b>0.00</b>	<b>40,312.33</b>

A-1190	Salary weightings	625,281.80	625,281.80	100.00 %	625,281.80	100.00 %	0.00	0.00
	<b>Sum:</b>	<b>625,281.80</b>	<b>625,281.80</b>	<b>100.00 %</b>	<b>625,281.80</b>	<b>100.00 %</b>	<b>0.00</b>	<b>0.00</b>

A-1300	Mission expenses & travel expenses & incidental ex	88,000.00	88,000.00	100.00 %	73,591.73	83.63 %	0.00	14,408.27
	<b>Sum:</b>	<b>88,000.00</b>	<b>88,000.00</b>	<b>100.00 %</b>	<b>73,591.73</b>	<b>83.63 %</b>	<b>0.00</b>	<b>14,408.27</b>

A-1410	Medical expenses	597.00	596.31	99.88 %	596.31	99.88 %	0.69	0.00
	<b>Sum:</b>	<b>597.00</b>	<b>596.31</b>	<b>99.88 %</b>	<b>596.31</b>	<b>99.88 %</b>	<b>0.69</b>	<b>0.00</b>

A-1610	Social contacts between staff	2,213.00	2,212.07	99.96 %	112.07	5.06 %	0.93	2,100.00
	<b>Sum:</b>	<b>2,213.00</b>	<b>2,212.07</b>	<b>99.96 %</b>	<b>112.07</b>	<b>5.06 %</b>	<b>0.93</b>	<b>2,100.00</b>

A-1700	Entertainment and representation expenses	2,446.00	2,445.13	99.96 %	1,120.96	45.83 %	0.87	1,324.17
	<b>Sum:</b>	<b>2,446.00</b>	<b>2,445.13</b>	<b>99.96 %</b>	<b>1,120.96</b>	<b>45.83 %</b>	<b>0.87</b>	<b>1,324.17</b>

A-2010	Insurance	1,879.89	1,879.89	100.00 %	1,879.89	100.00 %	0.00	0.00
	<b>Sum:</b>	<b>1,879.89</b>	<b>1,879.89</b>	<b>100.00 %</b>	<b>1,879.89</b>	<b>100.00 %</b>	<b>0.00</b>	<b>0.00</b>

A-2020	Water & gas & electricity & heating	15,100.00	15,100.00	100.00 %	13,655.16	90.43 %	0.00	1,444.84
	<b>Sum:</b>	<b>15,100.00</b>	<b>15,100.00</b>	<b>100.00 %</b>	<b>13,655.16</b>	<b>90.43 %</b>	<b>0.00</b>	<b>1,444.84</b>

A-2030	Cleaning and maintenance	107,610.41	107,610.41	100.00 %	99,198.49	92.18 %	0.00	8,411.92
	<b>Sum:</b>	<b>107,610.41</b>	<b>107,610.41</b>	<b>100.00 %</b>	<b>99,198.49</b>	<b>92.18 %</b>	<b>0.00</b>	<b>8,411.92</b>

A-2040	Fitting-out of premises	5,380.90	5,380.90	100.00 %	1,080.90	20.09 %	0.00	4,300.00
	<b>Sum:</b>	<b>5,380.90</b>	<b>5,380.90</b>	<b>100.00 %</b>	<b>1,080.90</b>	<b>20.09 %</b>	<b>0.00</b>	<b>4,300.00</b>

A-2090	Other expenditure relating to buildings	1,296.48	1,296.48	100.00 %	1,296.48	100.00 %	0.00	0.00
	<b>Sum:</b>	<b>1,296.48</b>	<b>1,296.48</b>	<b>100.00 %</b>	<b>1,296.48</b>	<b>100.00 %</b>	<b>0.00</b>	<b>0.00</b>

A-2100	Acquisition of equipment and software	114,127.72	114,127.72	100.00 %	100,845.00	88.36 %	0.00	13,282.72
A-2102	Maintenance of equipment and software	35,072.28	35,072.28	100.00 %	22,454.50	64.02 %	0.00	12,617.78
A-2103	Communication Technology Services	73,800.00	73,515.70	99.61 %	70,610.12	95.68 %	284.30	2,905.58
A-2104	Outside assistance for analysing & programming & o	0.00					0.00	
A-2105	ABAC - licences and services	35,400.00	35,400.00	100.00 %	35,400.00	100.00 %	0.00	0.00
	<b>Sum:</b>	<b>258,400.00</b>	<b>258,115.70</b>	<b>99.89 %</b>	<b>229,309.62</b>	<b>88.74 %</b>	<b>284.30</b>	<b>28,806.08</b>

A-2200	Purchase and replacement of office machinery	643.20	643.20	100.00 %	448.20	69.68 %	0.00	195.00
	<b>Sum:</b>	<b>643.20</b>	<b>643.20</b>	<b>100.00 %</b>	<b>448.20</b>	<b>69.68 %</b>	<b>0.00</b>	<b>195.00</b>

A-2250	Purchase of books & other works in hard copy & in	488.52	488.52	100.00 %	488.52	100.00 %	0.00	0.00
	<b>Sum:</b>	<b>488.52</b>	<b>488.52</b>	<b>100.00 %</b>	<b>488.52</b>	<b>100.00 %</b>	<b>0.00</b>	<b>0.00</b>

A-2300	Stationery	19,953.94	19,953.94	100.00 %	19,218.63	96.31 %	0.00	735.31
	<b>Sum:</b>	<b>19,953.94</b>	<b>19,953.94</b>	<b>100.00 %</b>	<b>19,218.63</b>	<b>96.31 %</b>	<b>0.00</b>	<b>735.31</b>

A-2320	Bank charges	1,363.68	1,363.68	100.00 %	901.29	66.09 %	0.00	462.39
	<b>Sum:</b>	<b>1,363.68</b>	<b>1,363.68</b>	<b>100.00 %</b>	<b>901.29</b>	<b>66.09 %</b>	<b>0.00</b>	<b>462.39</b>

A-2330	Legal expenses	1,732.64	1,732.64	100.00 %	1,632.64	94.23 %	0.00	100.00
	<b>Sum:</b>	<b>1,732.64</b>	<b>1,732.64</b>	<b>100.00 %</b>	<b>1,632.64</b>	<b>94.23 %</b>	<b>0.00</b>	<b>100.00</b>



A-2350	Miscellaneous insurance	4,650.34	4,650.34	100.00 %	3,143.41	67.60 %	0.00	1,506.93
	Sum:	4,650.34	4,650.34	100.00 %	3,143.41	67.60 %	0.00	1,506.93
A-2400	Postal and delivery charges	8,500.00	8,500.00	100.00 %	7,187.49	84.56 %	0.00	1,312.51
	Sum:	8,500.00	8,500.00	100.00 %	7,187.49	84.56 %	0.00	1,312.51
B3-000	Reimbursement of travel expenses for attendees of	130,000.00	113,592.33	87.38 %	110,391.93	84.92 %	16,407.67	3,200.40
	Sum:	130,000.00	113,592.33	87.38 %	110,391.93	84.92 %	16,407.67	3,200.40
B3-010	Reimbursement of travel expenses for attendees of	20,100.00	18,701.11	93.04 %	17,553.40	87.33 %	1,398.89	1,147.71
	Sum:	20,100.00	18,701.11	93.04 %	17,553.40	87.33 %	1,398.89	1,147.71
B3-020	Reimbursement of travel expenses for attendees of	30,400.00	30,400.00	100.00 %	24,135.08	79.39 %	0.00	6,264.92
	Sum:	30,400.00	30,400.00	100.00 %	24,135.08	79.39 %	0.00	6,264.92
B3-030	Reimbursement of travel expenses for attendees of	23,000.00	18,767.82	81.60 %	15,774.91	68.59 %	4,232.18	2,992.91
	Sum:	23,000.00	18,767.82	81.60 %	15,774.91	68.59 %	4,232.18	2,992.91
B3-040	Reimbursement of travel expenses for attendees of	28,000.00	24,602.53	87.87 %	16,573.53	59.19 %	3,397.47	8,029.00
	Sum:	28,000.00	24,602.53	87.87 %	16,573.53	59.19 %	3,397.47	8,029.00
B3-060	Reimbursement of travel expenses	5,000.00	4,429.00	88.58 %	1,778.47	35.57 %	571.00	2,650.53
	Sum:	5,000.00	4,429.00	88.58 %	1,778.47	35.57 %	571.00	2,650.53
B3-070	Reimbursement of travel expenses	9,717.03	9,717.03	100.00 %	9,717.03	100.00 %	0.00	0.00
	Sum:	9,717.03	9,717.03	100.00 %	9,717.03	100.00 %	0.00	0.00
B3-100	External experts & teachers - reimbursement of tra	416,000.00	375,346.16	90.23 %	231,775.60	55.72 %	40,653.84	143,570.56
B3-101	External experts and teachers - salary compensatio	87,000.00	84,847.84	97.53 %	45,901.67	52.76 %	2,152.16	38,946.17
	Sum:	503,000.00	460,194.00	91.49 %	277,677.27	55.20 %	42,806.00	182,516.73

B3-110	Reimbursement of accommodation - participants	1,444,000.00	1,413,936.58	97.92 %	811,223.66	56.18 %	30,063.42	602,712.92
B3-111	Reimbursement of travel expenses - participants	175,504.06	175,000.00	99.71 %	152,520.71	86.90 %	504.06	22,479.29
	<b>Sum:</b>	<b>1,619,504.06</b>	<b>1,588,936.58</b>	<b>98.11 %</b>	<b>963,744.37</b>	<b>59.51 %</b>	<b>30,567.48</b>	<b>625,192.21</b>

B3-120	Preparation	268,000.00	264,353.68	98.64 %	145,559.60	54.31 %	3,646.32	118,794.08
	<b>Sum:</b>	<b>268,000.00</b>	<b>264,353.68</b>	<b>98.64 %</b>	<b>145,559.60</b>	<b>54.31 %</b>	<b>3,646.32</b>	<b>118,794.08</b>

B3-130	Development of e-Learning modules	115,464.87	109,386.66	94.74 %	26,744.19	23.16 %	6,078.21	82,642.47
	<b>Sum:</b>	<b>115,464.87</b>	<b>109,386.66</b>	<b>94.74 %</b>	<b>26,744.19</b>	<b>23.16 %</b>	<b>6,078.21</b>	<b>82,642.47</b>

B3-190	Organisational and administrative costs	239,945.94	231,629.74	96.53 %	129,383.30	53.92 %	8,316.20	102,246.44
	<b>Sum:</b>	<b>239,945.94</b>	<b>231,629.74</b>	<b>96.53 %</b>	<b>129,383.30</b>	<b>53.92 %</b>	<b>8,316.20</b>	<b>102,246.44</b>

B3-200	Development of common curricula	10,000.00	7,957.98	79.58 %	5,523.60	55.24 %	2,042.02	2,434.38
B3-202	Common Curricula Coordination Working Group	12,310.21	12,309.76	100.00 %	10,481.02	85.14 %	0.45	1,828.74
B3-204	Translation of common curricula	131,000.00	131,000.00	100.00 %			0.00	131,000.00
B3-206	Editorial services for common curricula	2,484.79					2,484.79	
B3-207	National Common Curricula Coordinators	22,205.00	22,152.00	99.76 %	9,470.33	42.65 %	53.00	12,681.67
	<b>Sum:</b>	<b>178,000.00</b>	<b>173,419.74</b>	<b>97.43 %</b>	<b>25,474.95</b>	<b>14.31 %</b>	<b>4,580.26</b>	<b>147,944.79</b>

B3-211	Research and Science correspondents	22,000.00	15,914.45	72.34 %	15,914.45	72.34 %	6,085.55	0.00
B3-212	Research and Science Working Group and Sub-group(s)	12,959.94	11,355.87	87.62 %	9,515.88	73.43 %	1,604.07	1,839.99
B3-213	Cooperation and promotion	0.00					0.00	
B3-216	Research and science publications	1,842.00	1,842.00	100.00 %	889.33	48.28 %	0.00	952.67
B3-217	Research and science survey projects	0.00					0.00	
	<b>Sum:</b>	<b>36,801.94</b>	<b>29,112.32</b>	<b>79.11 %</b>	<b>26,319.66</b>	<b>71.52 %</b>	<b>7,689.62</b>	<b>2,792.66</b>

B3-220	Equipment & operating expenses and services related	81,980.00	81,980.00	100.00 %	58,000.00	70.75 %	0.00	23,980.00
B3-226	National E-net Managers	12,621.12	12,621.12	100.00 %	7,897.68	62.58 %	0.00	4,723.44
B3-229	Other expenditure related to Electronic Network	27,000.00	2,221.44	8.23 %	2,221.44	8.23 %	24,778.56	0.00
	<b>Sum:</b>	<b>121,601.12</b>	<b>96,822.56</b>	<b>79.62 %</b>	<b>68,119.12</b>	<b>56.02 %</b>	<b>24,778.56</b>	<b>28,703.44</b>

B3-230	Working Group on Learning and sub-group(s)	17,933.00	17,933.00	100.00 %	10,624.17	59.24 %	0.00	7,308.83
	<b>Sum:</b>	<b>17,933.00</b>	<b>17,933.00</b>	<b>100.00 %</b>	<b>10,624.17</b>	<b>59.24 %</b>	<b>0.00</b>	<b>7,308.83</b>

B3-240	Exchanges	267,850.00	181,729.20	67.85 %	125,032.10	46.68 %	86,120.80	56,697.10
	<b>Sum:</b>	<b>267,850.00</b>	<b>181,729.20</b>	<b>67.85 %</b>	<b>125,032.10</b>	<b>46.68 %</b>	<b>86,120.80</b>	<b>56,697.10</b>

B3-250	Co-operation with non-member states	13,802.57	13,802.57	100.00 %	9,238.10	66.93 %	0.00	4,564.47
B3-251	External Relations Working Group	10,169.08	10,169.08	100.00 %	10,169.08	100.00 %	0.00	0.00
B3-259	Other expenditure related to external relations	56,157.60	56,157.60	100.00 %	30,689.51	54.65 %	0.00	25,468.09
	<b>Sum:</b>	<b>80,129.25</b>	<b>80,129.25</b>	<b>100.00 %</b>	<b>50,096.69</b>	<b>62.52 %</b>	<b>0.00</b>	<b>30,032.56</b>

B3-390	Other expenditure related to Evaluation	4,853.57	4,853.57	100.00 %	4,847.24	99.87 %	0.00	6.33
	<b>Sum:</b>	<b>4,853.57</b>	<b>4,853.57</b>	<b>100.00 %</b>	<b>4,847.24</b>	<b>99.87 %</b>	<b>0.00</b>	<b>6.33</b>

B3-510	Network related missions	190,699.22	177,699.22	93.18 %	150,620.15	78.98 %	13,000.00	27,079.07
	<b>Sum:</b>	<b>190,699.22</b>	<b>177,699.22</b>	<b>93.18 %</b>	<b>150,620.15</b>	<b>78.98 %</b>	<b>13,000.00</b>	<b>27,079.07</b>

B3-710	Publications	133,000.00	128,364.00	96.51 %	48,741.98	36.65 %	4,636.00	79,622.02
	<b>Sum:</b>	<b>133,000.00</b>	<b>128,364.00</b>	<b>96.51 %</b>	<b>48,741.98</b>	<b>36.65 %</b>	<b>4,636.00</b>	<b>79,622.02</b>

B3-720	Translation Services	40,000.00	26,292.00	65.73 %	25,714.50	64.29 %	13,708.00	577.50
	<b>Sum:</b>	<b>40,000.00</b>	<b>26,292.00</b>	<b>65.73 %</b>	<b>25,714.50</b>	<b>64.29 %</b>	<b>13,708.00</b>	<b>577.50</b>

	<b>Sum:</b>	<b>8,341,000.00</b>	<b>8,068,749.87</b>	<b>Sum:</b>	<b>6,273,388.77</b>	<b>Sum:</b>	<b>272,250.13</b>	<b>1,795,361.10</b>
			<b>Average:</b>	<b>96.74 %</b>	<b>Average:</b>	<b>75.21 %</b>		

Official Budget Title	Fund Source	Commitment				Payment			
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)	% Payment
A-1	C8	266,874.92	156,563.33		58.67 %	266,874.92	142,720.05	0.00	53.48 %
		<b>266,874.92</b>	<b>156,563.33</b>	<b>0.00</b>	<b>58.67 %</b>	<b>266,874.92</b>	<b>142,720.05</b>	<b>0.00</b>	<b>53.48 %</b>
A-2	C8	172,849.11	146,961.14		85.02 %	172,849.11	142,774.60	0.00	82.60 %
		<b>172,849.11</b>	<b>146,961.14</b>	<b>0.00</b>	<b>85.02 %</b>	<b>172,849.11</b>	<b>142,774.60</b>	<b>0.00</b>	<b>82.60 %</b>
B0-3	C8	2,030,260.17	1,693,393.12		83.41 %	2,030,260.17	1,505,488.63	0.00	74.15 %
		<b>2,030,260.17</b>	<b>1,693,393.12</b>	<b>0.00</b>	<b>83.41 %</b>	<b>2,030,260.17</b>	<b>1,505,488.63</b>	<b>0.00</b>	<b>74.15 %</b>
<b>Total</b>		<b>2,469,984.20</b>	<b>1,996,917.59</b>	<b>0.00</b>	<b>80.85 %</b>	<b>2,469,984.20</b>	<b>1,790,983.28</b>	<b>0.00</b>	<b>72.51 %</b>

Fund Source: C8 = Payment appropriations from 2010 carried forward to 2011

**Fund Source : C8**

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1118	National experts on secondment	6,421.88	0.00	0.00 %			6,421.88	0.00
	<b>Sum:</b>	<b>6,421.88</b>	<b>0.00</b>	<b>0.00 %</b>			<b>6,421.88</b>	<b>0.00</b>

A-1120	Further training & language courses & retraining f	7,152.28	4,516.80	63.15 %	4,516.80	63.15 %	2,635.48	0.00
	<b>Sum:</b>	<b>7,152.28</b>	<b>4,516.80</b>	<b>63.15 %</b>	<b>4,516.80</b>	<b>63.15 %</b>	<b>2,635.48</b>	<b>0.00</b>

A-1174	Payment for admin assistance from Community instit	1.84	0.00	0.00 %			1.84	0.00
A-1175	Other services and work to be contracted out	169,162.48	124,226.95	73.44 %	124,226.95	73.44 %	44,935.53	0.00
	<b>Sum:</b>	<b>169,164.32</b>	<b>124,226.95</b>	<b>73.44 %</b>	<b>124,226.95</b>	<b>73.44 %</b>	<b>44,937.37</b>	<b>0.00</b>

A-1180	Expenditure on recruitment	47,357.83	6,836.65	14.44 %	6,267.61	13.23 %	40,521.18	569.04
A-1181	Travel expenses ( including family members)	12,728.05	2,492.48	19.58 %	2,492.48	19.58 %	10,235.57	0.00
A-1183	Removal expenses	686.07	0.00	0.00 %			686.07	0.00
	<b>Sum:</b>	<b>60,771.95</b>	<b>9,329.13</b>	<b>15.35 %</b>	<b>8,760.09</b>	<b>14.41 %</b>	<b>51,442.82</b>	<b>569.04</b>

A-1300	Mission expenses & travel expenses & incidental ex	18,022.31	14,198.71	78.78 %	4,016.93	22.29 %	3,823.60	10,181.78
	<b>Sum:</b>	<b>18,022.31</b>	<b>14,198.71</b>	<b>78.78 %</b>	<b>4,016.93</b>	<b>22.29 %</b>	<b>3,823.60</b>	<b>10,181.78</b>

A-1420	Staff Committee	121.00	0.00	0.00 %			121.00	0.00
	<b>Sum:</b>	<b>121.00</b>	<b>0.00</b>	<b>0.00 %</b>			<b>121.00</b>	<b>0.00</b>

A-1610	Social contacts between staff	2,480.79	1,802.03	72.64 %	554.09	22.34 %	678.76	1,247.94
	<b>Sum:</b>	<b>2,480.79</b>	<b>1,802.03</b>	<b>72.64 %</b>	<b>554.09</b>	<b>22.34 %</b>	<b>678.76</b>	<b>1,247.94</b>

A-1700	Entertainment and representation expenses	2,740.39	2,489.71	90.85 %	645.19	23.54 %	250.68	1,844.52
	<b>Sum:</b>	<b>2,740.39</b>	<b>2,489.71</b>	<b>90.85 %</b>	<b>645.19</b>	<b>23.54 %</b>	<b>250.68</b>	<b>1,844.52</b>

A-2020	Water & gas & electricity & heating	4,200.00	3,749.31	89.27 %	3,749.31	89.27 %	450.69	0.00
	<b>Sum:</b>	<b>4,200.00</b>	<b>3,749.31</b>	<b>89.27 %</b>	<b>3,749.31</b>	<b>89.27 %</b>	<b>450.69</b>	<b>0.00</b>

A-2030	Cleaning and maintenance	29,135.36	27,220.59	93.43 %	27,220.59	93.43 %	1,914.77	0.00
	<b>Sum:</b>	<b>29,135.36</b>	<b>27,220.59</b>	<b>93.43 %</b>	<b>27,220.59</b>	<b>93.43 %</b>	<b>1,914.77</b>	<b>0.00</b>

A-2040	Fitting-out of premises	1,458.00	1,261.05	86.49 %	1,261.05	86.49 %	196.95	0.00
	<b>Sum:</b>	<b>1,458.00</b>	<b>1,261.05</b>	<b>86.49 %</b>	<b>1,261.05</b>	<b>86.49 %</b>	<b>196.95</b>	<b>0.00</b>

A-2050	Building security and surveillance	453.85	0.00	0.00 %			453.85	0.00
	<b>Sum:</b>	<b>453.85</b>	<b>0.00</b>	<b>0.00 %</b>			<b>453.85</b>	<b>0.00</b>

A-2090	Other expenditure relating to buildings	27.91	0.00	0.00 %			27.91	0.00
	<b>Sum:</b>	<b>27.91</b>	<b>0.00</b>	<b>0.00 %</b>			<b>27.91</b>	<b>0.00</b>

A-2100	Acquisition of equipment and software	75,363.48	72,002.20	95.54 %	67,815.66	89.98 %	3,361.28	4,186.54
A-2102	Maintenance of equipment and software	17,470.62	16,801.91	96.17 %	16,801.91	96.17 %	668.71	0.00
A-2103	Communication Technology Services	15,287.33	4,827.00	31.58 %	4,827.00	31.58 %	10,460.33	0.00
A-2104	Outside assistance for analysing & programming & o	1,517.49	0.00	0.00 %			1,517.49	0.00
	<b>Sum:</b>	<b>109,638.92</b>	<b>93,631.11</b>	<b>85.40 %</b>	<b>89,444.57</b>	<b>81.58 %</b>	<b>16,007.81</b>	<b>4,186.54</b>

A-2200	Purchase and replacement of office machinery	800.00	0.00	0.00 %			800.00	0.00
A-2202	Rental & maintenance and repair of office machiner	356.99	0.00	0.00 %			356.99	0.00
	<b>Sum:</b>	<b>1,156.99</b>	<b>0.00</b>	<b>0.00 %</b>			<b>1,156.99</b>	<b>0.00</b>

A-2210	Purchase and replacement of furniture	4,000.00	3,589.54	89.74 %	3,589.54	89.74 %	410.46	0.00
	<b>Sum:</b>	<b>4,000.00</b>	<b>3,589.54</b>	<b>89.74 %</b>	<b>3,589.54</b>	<b>89.74 %</b>	<b>410.46</b>	<b>0.00</b>

A-2232	Rental & maintenance & use and repair of vehicles	2,840.10	2,280.04	80.28 %	2,280.04	80.28 %	560.06	0.00
	<b>Sum:</b>	<b>2,840.10</b>	<b>2,280.04</b>	<b>80.28 %</b>	<b>2,280.04</b>	<b>80.28 %</b>	<b>560.06</b>	<b>0.00</b>

A-2250	Purchase of books & other works in hard copy & in	500.00	441.27	88.25 %	441.27	88.25 %	58.73	0.00
A-2252	Subscriptions to newspapers /periodicals either in	69.70	50.00	71.74 %	50.00	71.74 %	19.70	0.00
	<b>Sum:</b>	<b>569.70</b>	<b>491.27</b>	<b>86.23 %</b>	<b>491.27</b>	<b>86.23 %</b>	<b>78.43</b>	<b>0.00</b>

A-2300	Stationery	7,987.27	7,001.89	87.66 %	7,001.89	87.66 %	985.38	0.00
A-2301	Office supplies	5,748.99	4,198.52	73.03 %	4,198.52	73.03 %	1,550.47	0.00
	<b>Sum:</b>	<b>13,736.26</b>	<b>11,200.41</b>	<b>81.54 %</b>	<b>11,200.41</b>	<b>81.54 %</b>	<b>2,535.85</b>	<b>0.00</b>

A-2320	Bank charges	1,800.12	812.97	45.16 %	812.97	45.16 %	987.15	0.00
	<b>Sum:</b>	<b>1,800.12</b>	<b>812.97</b>	<b>45.16 %</b>	<b>812.97</b>	<b>45.16 %</b>	<b>987.15</b>	<b>0.00</b>

A-2350	Miscellaneous insurance	1,061.94	878.30	82.71 %	878.30	82.71 %	183.64	0.00
A-2352	Miscellaneous expenditure on internal meetings	765.12	39.04	5.10 %	39.04	5.10 %	726.08	0.00
A-2353	Department removals & other transport of equipment	17.61	0.00	0.00 %			17.61	0.00
	<b>Sum:</b>	<b>1,844.67</b>	<b>917.34</b>	<b>49.73 %</b>	<b>917.34</b>	<b>49.73 %</b>	<b>927.33</b>	<b>0.00</b>

A-2400	Postal and delivery charges	1,987.23	1,807.51	90.96 %	1,807.51	90.96 %	179.72	0.00
	<b>Sum:</b>	<b>1,987.23</b>	<b>1,807.51</b>	<b>90.96 %</b>	<b>1,807.51</b>	<b>90.96 %</b>	<b>179.72</b>	<b>0.00</b>

B3-000	Reimbursement of travel expenses for attendees of	26,354.44	16,284.39	61.79 %	16,284.39	61.79 %	10,070.05	0.00
B3-001	Organisational expenditure for Governing Board	17,000.00	17,000.00	100.00 %	17,000.00	100.00 %	0.00	0.00
B3-002	Handover meetings of the Presidency of Governing B	4,440.00	2,562.67	57.72 %	2,562.67	57.72 %	1,877.33	0.00
B3-009	Other expenditure related to the Governing Board	148.99	148.99	100.00 %			0.00	148.99
	<b>Sum:</b>	<b>47,943.43</b>	<b>35,996.05</b>	<b>75.08 %</b>	<b>35,847.06</b>	<b>74.77 %</b>	<b>11,947.38</b>	<b>148.99</b>

B3-011	Organisational expenditure for Strategy Committee	3,366.57	927.81	27.56 %	460.01	13.66 %	2,438.76	467.80
B3-019	Other expenditure related to the Strategy Committe	776.95	776.95	100.00 %			0.00	776.95
	<b>Sum:</b>	<b>4,143.52</b>	<b>1,704.76</b>	<b>41.14 %</b>	<b>460.01</b>	<b>11.10 %</b>	<b>2,438.76</b>	<b>1,244.75</b>

B3-020	Reimbursement of travel expenses for attendees of	8,018.83	2,420.38	30.18 %	2,420.38	30.18 %	5,598.45	0.00
B3-021	Organisational expenditure for B & A Committee	4,300.00	2,238.80	52.07 %	2,238.80	52.07 %	2,061.20	0.00
B3-029	Other expenditure related to the B & A Committee	217.70	0.00	0.00 %			217.70	0.00
	<b>Sum:</b>	<b>12,536.53</b>	<b>4,659.18</b>	<b>37.16 %</b>	<b>4,659.18</b>	<b>37.16 %</b>	<b>7,877.35</b>	<b>0.00</b>

B3-040	Reimbursement of travel expenses for attendees of	3,246.98	1,087.73	33.50 %	1,087.73	33.50 %	2,159.25	0.00
B3-041	Organisational expenditure for Training and Resear	2,695.00	647.98	24.04 %	647.98	24.04 %	2,047.02	0.00
	<b>Sum:</b>	<b>5,941.98</b>	<b>1,735.71</b>	<b>29.21 %</b>	<b>1,735.71</b>	<b>29.21 %</b>	<b>4,206.27</b>	<b>0.00</b>

B3-070	Reimbursement of travel expenses	1,867.66	447.88	23.98 %	447.88	23.98 %	1,419.78	0.00
B3-071	Organisational expenditure	4,068.76	4,068.76	100.00 %			0.00	4,068.76
	<b>Sum:</b>	<b>5,936.42</b>	<b>4,516.64</b>	<b>76.08 %</b>	<b>447.88</b>	<b>7.54 %</b>	<b>1,419.78</b>	<b>4,068.76</b>

B3-100	External experts & teachers - reimbursement of tra	162,778.26	103,522.42	63.60 %	102,858.05	63.19 %	59,255.84	664.37
B3-101	External experts and teachers - salary compensatio	11,325.00	5,008.00	44.22 %	5,008.00	44.22 %	6,317.00	0.00
	<b>Sum:</b>	<b>174,103.26</b>	<b>108,530.42</b>	<b>62.34 %</b>	<b>107,866.05</b>	<b>61.96 %</b>	<b>65,572.84</b>	<b>664.37</b>

B3-110	Reimbursement of accommodation - participants	470,406.50	368,064.28	78.24 %	354,424.21	75.34 %	102,342.22	13,640.07
	<b>Sum:</b>	<b>470,406.50</b>	<b>368,064.28</b>	<b>78.24 %</b>	<b>354,424.21</b>	<b>75.34 %</b>	<b>102,342.22</b>	<b>13,640.07</b>

B3-120	Preparation	23,107.50	17,677.75	76.50 %	17,677.75	76.50 %	5,429.75	0.00
B3-121	Interpretation and technical equipment	39,004.00	25,035.89	64.19 %	25,035.89	64.19 %	13,968.11	0.00
B3-122	Lectures and research material	42,207.00	30,841.02	73.07 %	30,841.02	73.07 %	11,365.98	0.00
	<b>Sum:</b>	<b>104,318.50</b>	<b>73,554.66</b>	<b>70.51 %</b>	<b>73,554.66</b>	<b>70.51 %</b>	<b>30,763.84</b>	<b>0.00</b>

B3-130	Development of e-Learning modules	172,777.26	165,225.19	95.63 %	150,363.30	87.03 %	7,552.07	14,861.89
	<b>Sum:</b>	<b>172,777.26</b>	<b>165,225.19</b>	<b>95.63 %</b>	<b>150,363.30</b>	<b>87.03 %</b>	<b>7,552.07</b>	<b>14,861.89</b>

B3-190	Organisational and administrative costs	91,466.11	65,762.58	71.90 %	65,762.58	71.90 %	25,703.53	0.00
B3-191	Local transport	60,320.00	33,961.51	56.30 %	33,961.51	56.30 %	26,358.49	0.00
	<b>Sum:</b>	<b>151,786.11</b>	<b>99,724.09</b>	<b>65.70 %</b>	<b>99,724.09</b>	<b>65.70 %</b>	<b>52,062.02</b>	<b>0.00</b>

B3-202	Common Curricula Coordination Working Group	4,793.27	1,891.45	39.46 %	1,891.45	39.46 %	2,901.82	0.00
B3-204	Translation of common curricula	66,000.00	57,347.50	86.89 %	57,347.50	86.89 %	8,652.50	0.00
B3-206	Editorial services for common curricula	4,000.00	0.00	0.00 %			4,000.00	0.00
	<b>Sum:</b>	<b>74,793.27</b>	<b>59,238.95</b>	<b>79.20 %</b>	<b>59,238.95</b>	<b>79.20 %</b>	<b>15,554.32</b>	<b>0.00</b>



B3-210	Research and science events	67,000.00	61,129.40	91.24 %	61,129.40	91.24 %	5,870.60	0.00
B3-212	Research and Science Working Group and Sub-group(s)	12,246.21	5,845.71	47.73 %	5,845.71	47.73 %	6,400.50	0.00
B3-216	Research and science publications	125.00	125.00	100.00 %			0.00	125.00
	<b>Sum:</b>	<b>79,371.21</b>	<b>67,100.11</b>	<b>84.54 %</b>	<b>66,975.11</b>	<b>84.38 %</b>	<b>12,271.10</b>	<b>125.00</b>

B3-220	Equipment & operating expenses and services related	34,043.37	33,170.75	97.44 %	33,170.75	97.44 %	872.62	0.00
B3-226	National E-net Managers	8,827.85	3,956.40	44.82 %	3,956.40	44.82 %	4,871.45	0.00
	<b>Sum:</b>	<b>42,871.22</b>	<b>37,127.15</b>	<b>86.60 %</b>	<b>37,127.15</b>	<b>86.60 %</b>	<b>5,744.07</b>	<b>0.00</b>

B3-230	Working Group on Learning and sub-group(s)	8,612.54	4,763.06	55.30 %	3,086.00	35.83 %	3,849.48	1,677.06
	<b>Sum:</b>	<b>8,612.54</b>	<b>4,763.06</b>	<b>55.30 %</b>	<b>3,086.00</b>	<b>35.83 %</b>	<b>3,849.48</b>	<b>1,677.06</b>

B3-240	Exchanges	503,940.53	503,314.98	99.88 %	362,846.99	72.00 %	625.55	140,467.99
	<b>Sum:</b>	<b>503,940.53</b>	<b>503,314.98</b>	<b>99.88 %</b>	<b>362,846.99</b>	<b>72.00 %</b>	<b>625.55</b>	<b>140,467.99</b>

B3-250	Co-operation with non-member states	1,914.48	580.00	30.30 %	580.00	30.30 %	1,334.48	0.00
B3-251	External Relations Working Group	6,007.81	3,905.00	65.00 %	3,905.00	65.00 %	2,102.81	0.00
	<b>Sum:</b>	<b>7,922.29</b>	<b>4,485.00</b>	<b>56.61 %</b>	<b>4,485.00</b>	<b>56.61 %</b>	<b>3,437.29</b>	<b>0.00</b>

B3-390	Other expenditure related to Evaluation	65,000.00	65,000.00	100.00 %	65,000.00	100.00 %	0.00	0.00
	<b>Sum:</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>100.00 %</b>	<b>65,000.00</b>	<b>100.00 %</b>	<b>0.00</b>	<b>0.00</b>

B3-510	Network related missions	23,164.81	20,057.81	86.59 %	12,563.58	54.24 %	3,107.00	7,494.23
B3-511	Activity related missions	3,060.79	549.69	17.96 %	245.16	8.01 %	2,511.10	304.53
	<b>Sum:</b>	<b>26,225.60</b>	<b>20,607.50</b>	<b>78.58 %</b>	<b>12,808.74</b>	<b>48.84 %</b>	<b>5,618.10</b>	<b>7,798.76</b>

B3-710	Publications	3,500.00	718.83	20.54 %	718.83	20.54 %	2,781.17	0.00
B3-712	Marketing Materials	65,000.00	64,468.00	99.18 %	61,861.15	95.17 %	532.00	2,606.85
B3-719	Other expenditure	1,930.00	1,658.56	85.94 %	1,408.56	72.98 %	271.44	250.00
	<b>Sum:</b>	<b>70,430.00</b>	<b>66,845.39</b>	<b>94.91 %</b>	<b>63,988.54</b>	<b>90.85 %</b>	<b>3,584.61</b>	<b>2,856.85</b>

B3-720	Translation Services	1,200.00	1,200.00	100.00 %	850.00	70.83 %	0.00	350.00
	<b>Sum:</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>100.00 %</b>	<b>850.00</b>	<b>70.83 %</b>	<b>0.00</b>	<b>350.00</b>

	<b>Sum:</b>	<b>2,469,984.20</b>	<b>1,996,917.59</b>	<b>Sum:</b>	<b>1,790,983.28</b>	<b>Sum:</b>	<b>473,066.61</b>	<b>205,934.31</b>
			<b>Average:</b>	<b>80.85 %</b>	<b>Average:</b>	<b>72.51 %</b>		

### **3. ESTABLISHMENT PLAN 2011**

#### **Statutory positions**

	Staff employed 31.12.2011	Authorised 2011
Permanent AD	0	0
Permanent AST	0	0
<b>Total Permanent</b>	<b>0</b>	<b>0</b>
Temporary AD	13	14
Temporary AST	10	12
<b>Total Temporary</b>	<b>23</b>	<b>26</b>

\* One post (AD) became vacant on 16 December 2011.

#### **Non-statutory positions**

	Staff employed 31.12.2011
FG IV	0
FG III	1
FG II	6
FG I	1
<b>Total Contract Agents</b>	<b>8</b>
<b>Total SNE (END)</b>	<b>7</b>

Recruitments made in the course of the year 2011:

a) **Temporary Agents**

- 1 x AD 7 – Training Coordinator
- 2 x AD 5 – Internal Control Officer, Programme Officer
- 2 x AST 4 – Management Support Officer, Communications and Publicity Officer
- 2 x AST 3 – Administrative and Common Curricula Support Officer, Accounting Support Assistant

b) **Contract Agents**

- 3 x CA Finance Assistant Initiation (2), Corporate Services Support Assistant,

c) **Seconded National Experts**

- 6 x SNE's in the Learning, Science, Research and Development Department
- 1x SNE in the Corporate Services Department