



Annual accounts of the European Union Agency for Law Enforcement Training

Financial year 2018

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CERTIFICATION OF THE ACCOUNTS

The annual accounts of CEPOL, the European Union Agency for Law Enforcement Training, for the year 2018 have been prepared in accordance with Title IX of the Financial Regulation of CEPOL and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

Therefore, I acknowledge my responsibility for the preparation and presentation of the annual accounts of CEPOL in accordance with Article 50(4) of the Financial Regulation of CEPOL.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show CEPOL's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of CEPOL.

[signed]

Rosa ALDEA BUSQUETS

Accounting Officer

11 June 2019

BACKGROUND INFORMATION ON CEPOL

The European Union Agency for Law Enforcement Training (CEPOL), an EU Agency based in Budapest, brings together a network of Member State training institutes for law enforcement officials. It shall support, develop, implement and coordinate training for law enforcement officials, while putting particular emphasis on the protection of human rights and fundamental freedoms in the context of law enforcement, in particular in the areas of prevention of and fight against serious crime affecting two or more Member States and terrorism, maintenance of public order, in particular international policing of major events, and planning and command of Union missions, which may also include training on law enforcement leadership and language skills.

CEPOL was established by Council Decision 2005/681/JHA of 20 September 2005. On 16 April 2014 the European Parliament adopted a legislative resolution to amend Council Decision 2005/681/JHA whereby the seat of the Agency was relocated from Bramshill, UK to Budapest, Hungary.

On 1 July 2016 the European Parliament adopted CEPOL's new regulation (Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015, hereinafter the 'Regulation'). The European Police College was renamed to the European Union Agency for Law Enforcement Training.

Following Article 92 of the European Commission¹ Delegated Regulation (EU) No 1271/2013, CEPOL is required to prepare and adopt its own annual accounts, which are ultimately consolidated in those of the EU. The preparation of the annual accounts is entrusted to the CEPOL's Accounting Officer who is appointed by the Management Board of CEPOL. Following Article 50 of the Decision 01/2014/GB of the Governing Board of the European Police College adopting the financial regulation and repealing decision 28/2011/GB, the annual accounts shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS). Following the decision of the CEPOL Governing Board number 04/2014/GB of 13 March 2014, the Accounting Officer of the Commission shall as of 01 April 2014 act as the Accounting Officer of CEPOL.

CEPOL is financed as follows:

- (a) Annual balancing subsidy from the Commission (parent DG, DG HOME),
- (b) European Union assigned revenues deriving from previous years' surpluses,
- (c) Grant/Delegation agreement with the Commission.

Highlights of the year

2018 is the second year when the agency is operating fully under the new extended mandate and has effectively delivered the expected products and services in accordance with the 2018 Work Programme while conducting its operations in compliance with applicable rules and regulations, working in an open and transparent manner, and meeting the expected high level of professional and ethical standards.

Based on the positive results of the surveillance audit implemented in 2018, CEPOL maintained its certification in accordance with Quality Management System Standard ISO 9001:2015, continuing to demonstrate its high commitment to quality and stakeholder satisfaction.

With regards to implementing activities through a delegation agreement two new capacity-building actions commenced on 1 January 2018:

- Financial Investigation In-Service Training Programme, Western Balkans
- EU/MENA Counter-Terrorism Training Partnership

Furthermore, a joint CEPOL/Frontex Exchange Programme was introduced targeting exchanges related to border and coast guarding.

The regular budget of CEPOL amounted to EUR 10 417k in 2018. The budget implementation in terms of budget used by commitments was 97.97%, the payments reached the 76.51% and 21.46% payment appropriations were carried over to 2019.

¹ Hereinafter referred to as 'Commission'

In the financial statements, the impact of the above mentioned activities are most visible when looking at:

- the increase of the subsidy and other funds from the Commission in the revenue part (+1 843 kEUR more than in 2017). The other funds are related to programs delegated to CEPOL via delegation agreement (EU-MENA Counter-Terrorism Training Partnership Program, Financial Investigation In-Service Training Programme Western-Balkans and the Frontex Pilot Joint Exchange Programme).
- the increase of the operating costs of the agency (+510 kEUR more than in 2017).

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

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BALANCE SHEET

EUR '000

	Note	31.12.2018	31.12.2017
NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	–	1
<i>Property, plant and equipment</i>	2.2	152	297
<i>Exchange receivables and non-exchange recoverables</i>	2.4	18	–
		170	298
CURRENT ASSETS			
<i>Pre-financing</i>	2.3	25	27
<i>Exchange receivables and non-exchange recoverables</i>	2.4	4 902	3 907
		4 926	3 933
TOTAL ASSETS		5 096	4 231
CURRENT LIABILITIES			
<i>Payables</i>	2.5	(2 045)	(2 137)
<i>Accrued charges and deferred revenue</i>	2.6	(698)	(533)
		(2 743)	(2 670)
TOTAL LIABILITIES		(2 743)	(2 670)
NET ASSETS		2 352	1 562
<i>Accumulated surplus</i>		1 562	1 876
<i>Economic result of the year</i>		791	(315)
NET ASSETS		2 352	1 562

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2018	2017
REVENUE			
Revenue from non-exchange transactions			
<i>Subsidy from the Commission</i>	3.1	11 831	9 988
		11 831	9 988
Revenue from exchange transactions			
<i>Foreign exchange gains</i>	3.2	87	29
<i>Other</i>		7	34
		95	63
		11 926	10 051
EXPENSES			
<i>Operating costs</i>	3.3	(6 446)	(5 936)
<i>Staff costs</i>	3.4	(3 386)	(3 183)
<i>Other expenses</i>	3.5	(1 304)	(1 246)
		(11 135)	(10 365)
ECONOMIC RESULT OF THE YEAR		791	(315)

CASHFLOW STATEMENT²

EUR '000

	2018	2017
<i>Economic result of the year</i>	791	(315)
Operating activities		
<i>Depreciation and amortization</i>	203	197
<i>(Increase)/decrease in pre-financing</i>	2	39
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(1 012)	(599)
<i>Increase/(decrease) in payables</i>	(92)	837
<i>Increase/(decrease) in accrued charges and deferred revenue</i>	165	(100)
Investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(57)	(58)
NET CASHFLOW	-	-
<i>Net increase/(decrease) in cash and cash equivalents</i>	-	-
<i>Cash and cash equivalents at the beginning of the year</i>	-	-
<i>Cash and cash equivalents at year-end</i>	-	-

² Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of CEPOL, the treasury of CEPOL was integrated into the Commission's treasury system. Because of this, CEPOL does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under the heading exchange receivables.

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets
BALANCE AS AT 31.12.2016	1 731	146	1 876
<i>Allocation of the 2016 economic result</i>	146	(146)	-
<i>Economic result of the year</i>	-	(315)	(315)
BALANCE AS AT 31.12.2017	1 876	(315)	1 562
<i>Allocation of the 2017 economic result</i>	(315)	315	-
<i>Economic result of the year</i>	-	791	791
BALANCE AS AT 31.12.2018	1 562	791	2 352

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

1.2. BASIS OF PREPARATION

1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

Euro exchange rates

Currency	31.12.2018	31.12.2017	Currency	31.12.2018	31.12.2017
BGN	1.9558	1.9558	PLN	4.3014	4.177
CZK	25.7240	25.5350	RON	4.6635	4.6585
DKK	7.4673	7.4449	SEK	10.2548	9.8438
GBP	0.8945	0.8872	CHF	1.1269	1.1702
HRK	7.4125	7.4400	JPY	125.8500	135.01
HUF	320.9800	310.3300	USD	1.145	1.1993

1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivables, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in

accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.3. BALANCE SHEET

1.3.1. Intangible assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses when incurred.

1.3.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	4 % to 10 %
<i>Plant and equipment</i>	10 % to 25 %
<i>Furniture and vehicles</i>	10 % to 25 %
<i>Computer hardware</i>	25 % to 33 %
<i>Other</i>	10 % to 33 %

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

Leases

Leases of tangible assets, where the entity has substantially all the risks and rewards of ownership, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. The interest element of the finance lease payment is charged to statement of financial performance over the period of the lease at a constant periodic rate in relation to the balance outstanding. The rental obligations, net of finance charges, are included in financial liabilities (non-current and current). The interest element of the finance cost is charged to the statement of financial performance over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets held under finance leases are depreciated over the shorter of the assets' useful life and the lease term.

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the period of the lease.

1.3.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be

recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

1.3.4. Financial assets

Financial assets are classified in the following categories: financial assets at fair value through surplus or deficit; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

(i) Financial assets at fair value through surplus or deficit

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

(iv) Available for sale financial assets

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the period of time the entity expects to hold them, which is usually the maturity date. During this financial year, the entity did not hold any investments in this category.

Initial recognition and measurement

Purchases and sales of financial assets at fair value through surplus or deficit, held-to-maturity and available for sale are recognised on trade date - the date on which the entity commits to purchase or sell the asset. Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

Subsequent measurement

Financial assets at fair value through surplus or deficit are subsequently carried at fair value with gains and losses arising from changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value are recognised in the fair value reserve. Interest on available for sale financial assets calculated using the effective interest method is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

1.3.5. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing may be reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses).

Pre-financing is, on subsequent balance sheet dates, measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.6. Receivables and recoverables

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as stemming from exchange transactions and recoverables are defined as stemming from non-exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.4 above).

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.7. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

1.3.8. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to

be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

1.3.9. Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding.

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.10. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4. STATEMENT OF FINANCIAL PERFORMANCE

1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

(i) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as

revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

(ii) Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.5. CONTINGENT ASSETS AND LIABILITIES

1.5.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.5.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

2. NOTES TO THE BALANCE SHEET

2.1. INTANGIBLE ASSETS

'000 EUR

<i>Gross carrying amount at 31.12.2017</i>	136
<i>Disposals</i>	(6)
Gross carrying amount at 31.12.2018	130
<i>Accumulated amortisation at 31.12.2017</i>	(135)
<i>Amortisation charge for the year</i>	(1)
<i>Disposals</i>	6
Accumulated amortisation at 31.12.2018	(130)
NET CARRYING AMOUNT AT 31.12.2018	-
<i>NET CARRYING AMOUNT AT 31.12.2017</i>	1

The above amounts relate primarily to computer software.

2.2. PROPERTY, PLANT AND EQUIPMENT

'000 EUR

	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
<i>Gross carrying amount at 31.12.2017</i>	19	70	645	409	1 142
<i>Additions</i>	-	1	56	-	57
<i>Disposals</i>	-	-	(104)	-	(104)
Gross carrying amount at 31.12.2018	19	70	597	409	1 095
<i>Accumulated depreciation at 31.12.2017</i>	(7)	(32)	(510)	(297)	(846)
<i>Depreciation charge for the year</i>	(2)	(11)	(88)	(101)	(202)
<i>Disposals</i>	-	-	104	-	104
Accumulated depreciation at 31.12.2018	(9)	(43)	(493)	(397)	(943)
NET CARRYING AMOUNT AT 31.12.2018	10	27	103	12	152
<i>NET CARRYING AMOUNT AT 31.12.2017</i>	12	37	135	113	297

The category "Other" comprises fixed assets donated to CEPOL by the Hungarian Government in January 2015.

2.3. PRE-FINANCING

EUR '000

	31.12.2018	31.12.2017
<i>Pre-financing</i>	25	27
Total	25	27

The outstanding pre-financing amounts of CEPOL relate to advance payments given during 2018 on training courses where the final date of implementation is end of 2019.

The increase in the subsidy received in 2018 (kEUR 10 417) versus 2017 (kEUR 9 280) is mainly due to an additional amount (kEUR 1 200) received from the Commission in December 2018 for the upgrade of the IT infrastructure and the systems for electronic learning services.

2.4. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

At 31.12.2018, CEPOL has 18 kEUR of non-current receivables represented by rental guarantee paid for renting extra office spaces.

Aside from the above, the amounts included under this heading are of a short term nature and can be broken down as follows:

EUR '000

	31.12.2018	31.12.2017
Recoverables from non-exchange transactions		
<i>Member States</i>	113	122
<i>Other</i>	1	-
Total	114	122
Receivables from exchange transactions		
<i>Central treasury liaison accounts</i>	4 397	3 438
<i>Deferred charges relating to exchange transactions</i>	380	348
<i>Other</i>	10	(1)
Total	4 788	3 785
Total	4 902	3 907

The recoverables from Member States comprise mainly VAT amounts to be recovered from Hungary.

Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of CEPOL, the treasury of CEPOL was integrated into the Commission's treasury system. Because of this, CEPOL does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under receivables from exchange transactions.

The higher balance in 2018 is due to the last pre-financing payment that was only received in December 2018.

Deferred charges relate to next year school fees (kEUR 327) and software licences (kEUR 53).

LIABILITIES

2.5. PAYABLES

EUR '000

	31.12.2018	31.12.2017
<i>Payables to the Commission</i>	1 825	2 020
<i>Current payables</i>	220	117
Total	2 045	2 137

The amount payables to the Commission comprises the unused amount of the 2018 Commission subsidy (kEUR 10 417 in total) that is to be reimbursed by CEPOL in 2019 - see the reports on the implementation of the budget for more details on the implementation rate.

The sub-heading current payables concerns amounts owed to suppliers (kEUR 174), public bodies (kEUR 29) and to Member States (kEUR 16).

2.6. ACCRUED CHARGES AND DEFERRED REVENUE

At 31.12.2018 CEPOL does not have any deferred revenue.

EUR '000

	31.12.2018	31.12.2017
<i>Accrued charges</i>	698	533
Total	698	533

Accrued charges are the amounts estimated by the authorising officer of costs incurred for services and goods delivered in year 2018 but not yet invoiced or processed by the end of the year. They are composed of estimated operating expenses of kEUR 526 for training courses where no invoice has been validated by 31 December 2018. The portion of the estimated accrued charges which relates to pre-financing amounts paid has been recorded as a reduction of the pre-financing amounts (see note **2.3**).

Included under this heading are also accrued other services provided by third parties (kEUR 68), office supply and maintenance costs (kEUR 12) and accrued mission costs (kEUR 2).

The heading also includes accrued charges for untaken leave of kEUR 89.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1. NON-EXCHANGE REVENUE

EUR '000

	2018	2017
<i>Subsidy of the Commission</i>	11 831	9 988
Total	11 831	9 988

Included under the heading subsidy of the Commission is kEUR 10 077 (kEUR 8 834 in 2017) related to the 2018 Commission subsidy that has been recorded as accrued income in CEPOL and kEUR 1 753 (kEUR 1 154 in 2017) related to programs delegated to CEPOL via grant agreement (kEUR 1 020 from the EU-MENA Counter-Terrorism Training Partnership Program, kEUR 678 from the Financial Investigation In-Service Training Programme Western-Balkans and kEUR 55 from the Frontex Pilot Joint Exchange Programme). The unused amounts have been recorded in accounts payable (see note **2.5**). The corresponding accrued expense will be recorded in the financial statements of the Commission.

3.2. EXCHANGE REVENUE

EUR '000

	2017	2016
<i>Foreign exchange gains</i>	87	29
<i>Other</i>	7	34
Total	95	63

The foreign exchange gains include both amounts related to realised and unrealised exchange gains. The corresponding exchange losses are included under other expenses (see note **3.5**).

The other exchange revenue include recovery of school fees paid in 2017 for a member of the personnel who left the agency during 2017.

EXPENSES

3.3. OPERATING COSTS

Included under this heading are mostly expenses for courses, seminars and other CEPOL programme activities.

3.4. STAFF COSTS

Included under this heading are expenses for salaries, other employment-related allowances and benefits. The calculations related to staff costs are, based on the service level agreement, entrusted to the Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office-PMO).

CEPOL staff members are part of the Pensions Scheme of European Officials. The administration of pensions is entrusted to the Commission which also accounts for the underlying pension expenses and liabilities.

A defined benefit plan is a pension plan that generally defines an amount of benefit an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. Both the CEPOL staff and the Commission contribute to the pension scheme in the function of the basic salary of the staff. The contribution percentage is yearly revised to reflect the changes in staff regulation. The cost to the 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 Commission. No provisions for such pensions are made in these accounts.

3.5. OTHER EXPENSES

EUR '000

	2018	2017
<i>External non IT services</i>	431	385
<i>Administrative expenses with consolidated entities</i>	211	181
<i>Property, plant and equipment related expenses</i>	208	201
<i>External IT services</i>	155	150
<i>Recruitment costs</i>	87	79
<i>Foreign exchange losses</i>	79	34
<i>Office supplies & maintenance</i>	56	36
<i>Missions</i>	30	33
<i>Training costs</i>	18	40
<i>Operating lease expenses</i>	17	20
<i>Communications & publications</i>	6	5
<i>Other</i>	3	2
<i>Experts and related expenditure</i>	2	80
Total	1 304	1 246

The foreign exchange losses include both amounts related to realised and unrealised exchange losses. The corresponding exchange gains are included under exchange revenue (see note 3.2).

The operating lease expenses relate to the rental of parking places in Budapest.

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSES

At 31.12.2018 the Outstanding commitments not yet expensed amounted to kEUR 2 972. The amount comprises the budgetary RAL ("*Reste à Liquider*") less related amounts that have been included as expenses in the 2018 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

4.2. SERVICES IN KIND

Based on the contract between CEPOL and Hungary that entered in force on 17 October 2014 the headquarters building in Budapest and the related services (utilities, maintenance, security services, etc.) are provided to CEPOL free of charge. The contract is valid for 10 years and its yearly value is estimated to be kEUR 550.

4.3. RELATED PARTIES

The related parties of CEPOL are the other EU consolidated entities and the key CEPOL management personnel. Transactions between these parties take place within normal CEPOL operations and therefore, no specific disclosure requirements are necessary for these transactions, in accordance with the EU accounting rules.

4.4. KEY MANAGEMENT ENTITLEMENTS

The highest ranked civil servant of CEPOL is the Executive Director, who executes the role of the Authorising Officer.

	31.12.2018	31.12.2017
<i>Executive Director</i>	<i>AD14</i>	<i>AD14</i>

The Executive Director is remunerated in accordance with the Staff Regulations of the European Union that is published on the Europa website which is the official document describing the rights and the obligation of all officials of the EU. The Executive Director has not received any preferential loans from CEPOL.

5. FINANCIAL RISK MANAGEMENT

5.1. TYPES OF RISK

Market risk is the risk that the fair value or future cashflows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises *currency risk*, *interest rate risk* and *other price risk* (the CEPOL has no significant other price risk).

- (1) *Currency risk* is the risk that the CEPOL operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.
- (2) *Interest rate risk* is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. CEPOL does not have any securities thus it is not exposed to the interest rate risk.

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Liquidity risk is the risk that arises from the difficulty in selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation.

5.2. CURRENCY RISKS

Exposure to currency risk at year end

At 31.12.2018 the financial assets are composed of exchange receivables and non-exchange recoverables. Their ending balances are mainly quoted in EUR (kEUR 13 066), GBP (kEUR (3 315)) and HUF (kEUR (3 990)). The impact of other currencies (kEUR (859)) is individually immaterial.

At 31.12.2018 financial liabilities are entirely composed of accounts payable. Their ending balances are mainly quoted in EUR (kEUR 2 025). The impact of other currencies (kEUR 20) is individually immaterial.

5.3. CREDIT RISK

Financial assets that are neither past due nor impaired

At 31.12.2018 financial assets comprise exchange receivables and non-exchange recoverables that are neither past due nor impaired of kEUR 4 902. The past due not impaired recoverables relate to third parties and all are past due for less than 1 year.

Financial assets by risk category

Exchange receivables of kEUR 4 788 entirely relate to entities without external credit rating that never defaulted in the past. Non-exchange recoverables of kEUR 114 are composed of amounts due by the Member States, namely Hungary, and are largely VAT related.

5.4. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

The financial liabilities are composed of accounts payable to third parties (kEUR 220) and to consolidated entities (kEUR 1 825). All the accounts payable have remaining contractual maturity of less than 1 year.

REPORTS ON THE IMPLEMENTATION OF THE BUDGET

It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

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1. BUDGETARY PRINCIPLES, STRUCTURE AND IMPLEMENTATION

1.1. BUDGETARY PRINCIPLES

The establishment and implementation of the budget of CEPOL is governed by the following basic principles set out in the Title II of the Financial Regulation of CEPOL:

Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the budget of CEPOL. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuality

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

Principle of specification

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

Principle of sound financial management

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

Principle of transparency

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union within three months of their adoption.

1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

CEPOL makes use of non-differentiated appropriations for its administrative and operational expenditure.

Following the provisions of the Financial Regulation of CEPOL, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by CEPOL and shall make a clear distinction between administrative appropriations and operational appropriations:

Title 1 budget lines relate to staff expenditure such as salaries and allowances for personnel working with CEPOL. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure and representation costs.

Title 2 budget lines relate to all buildings, equipment and miscellaneous administrative expenditure.

Title 3 budget lines are for operational cost deriving from the regular annual EU contribution; they provide for the implementation of the activities and tasks assigned to CEPOL in accordance with its establishing Council Decision 2005/681/JHA of 20 September 2005.

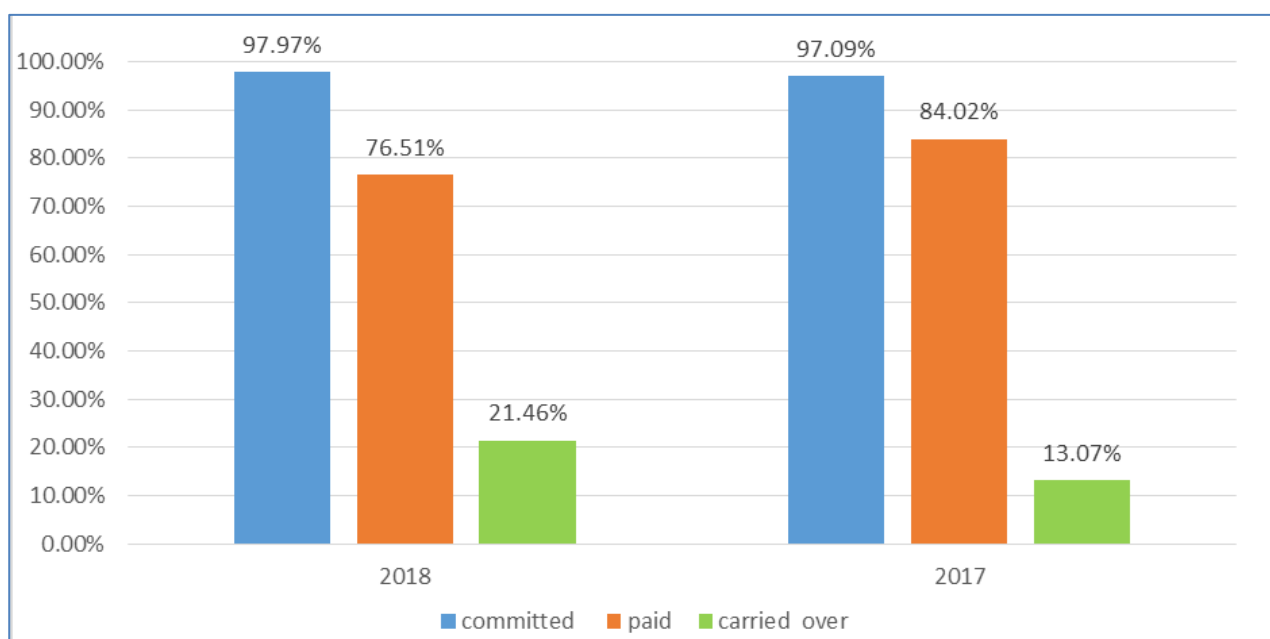
Title 4 (assigned revenue) budget lines has been exclusively created for the implementation of the EU-MENA Counter Terrorism Training Partnership Programme.

Title 5 (assigned revenue) budget lines are for implementing other activities through grant/delegation agreement.

Assigned revenue budget lines relate to financing of specific items of expenditure. They can be externally or internally assigned.

1.3. HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

The regular budget of CEPOL is financed from the General Budget of the European Union in a form of subsidy. This budget amounted to kEUR 10 417 in 2018 which consist of the initial budget of kEUR 9 217 and the amendment of kEUR 1 200. The budget implementation in terms of final adopted budget used by commitments was up to 98 %, the payment implementation reached 77 % and 21 % payment appropriations were carried over to 2019. This relatively high carry over and low payment execution are because the additional budget (kEUR 1 200) was available only in December 2018. In comparison CEPOL executed 97 % commitment appropriation in 2017, 84 % were paid and the carry-over was 13 %.



It excludes the payment appropriations foreseen as unused.

The final budget implementation of the 2018 budget will be known at the end of 2019 when the last payments consuming the 2018 commitments will be completed.

In the same analogy, the final implementation of the 2017 budget could have been established at the end of 2018 and amounted to 96 %.

Implementation of two capacity-building actions commenced on 1 January 2018:

- Financial Investigation In-Service Training Programme, Western Balkans 2017-2019 (hereafter: CEPOL FI);
- EU/MENA Counter-Terrorism Training Partnership (hereafter: CEPOL CT 2).

The CEPOL CT 2 action operates with beneficiaries in the Middle East and North Africa, notably Algeria, Jordan, Lebanon, Morocco, Tunisia and Turkey, aiming to contribute to the international prevention of and fight against terrorism in the Middle East and North Africa.

The CEPOL FI action is being implemented with beneficiaries from the Western Balkans, namely Albania, Bosnia and Herzegovina, the former Yugoslav Republic of Macedonia, Kosovo, Montenegro and Serbia. The project aims at developing and sustaining the institutional capacity of the law enforcement agencies of the beneficiary countries in order to prevent, investigate and prosecute transnational organised crime and financing of terrorism.

In 2018, CEPOL has received the first instalments of kEUR 3 163 for the implementation of these two activities as external assigned revenue (kEUR 1 946k for CEPOL CT 2 and kEUR 1 217 for CEPOL FI).

The budget actually committed for these projects for 2018 reached the implementation level of 97 %, 47 % was paid and 53 % of payment appropriations were carried over to 2019.

In addition, a joint CEPOL/FRONTEX Exchange Programme was initiated in 2018, allowing applicants to apply under the categories of border and coast guarding. FRONTEX committed itself to fund the cost of 49 exchanges (kEUR 55).

2. BUDGET RESULT

		EUR '000	
	Title	2018	2017
Revenue		13 678	10 263
of which:			
European Union Subsidy	1	10 460	9 356
Assigned revenue - Main operational expenditure	3	55	-
Assigned revenue for CT MENA project	4	-	907
Assigned revenue - other projects	5	3 163	-
Expenditure		(9 616)	(9 020)
of which:			
Staff expenditure	1	(3 873)	(3 352)
Admin expenditure	2	(213)	(355)
Operational expenditure	3	(4 015)	(4 105)
CT MENA project	4	(14)	(1 207)
Other expenditure	5	(1 500)	-
Payment appropriat. carried over to the following year		(2 235)	(1 213)
of which:			
Staff expenditure	1	(62)	(232)
Admin expenditure	2	(359)	(126)
Operational expenditure	3	(1 814)	(855)
Cancellation of unused appropri. carried over from year n-1		117	189
Evolution of assigned revenue		(1 597)	247
Exchange rate differences		9	(5)
Budget result		355	461

Note: The budget result is including kEUR 15 income related to the 2016 budget result. Taking out this amount, the budget result for 2018 is kEUR 339.

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2018	2017
ECONOMIC RESULT OF THE YEAR	791	(315)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	3 602	1 924
Adjustments for accrual cut-off (net)	436	(108)
Unpaid invoices at year end but booked in expenses	9	2
Depreciation of intangible and tangible assets	203	197
Movement in provisions		
Recovery orders issued in the year and not yet cashed	(2)	(1)
Pre-financing given in previous year and cleared in the year	360	382
Payments made from carry-over of payment appropriations	1 378	1 956
Pre-financing received in previous year but included in the budgetary result in the year	1 217	-
Other adjustment related to project (MENA)	-	(504)
Other individually immaterial	1	-
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	(4 054)	(1 148)
Asset acquisitions (less unpaid amounts)	(57)	(69)
New pre-financing paid in the year and remaining open as at 31 December	(566)	(360)
New pre-financing received in the year and remaining open as at 31 December		
Entitlements established in previous year and cashed in the year	5	15
Entitlements established on balance sheet accounts and cashed in the year	11	9
Payment appropriations carried over to next year	(3 899)	(1 564)
Cancellation of unused carried over payment appropriations from previous year	117	189
Adjustment for carry-over of assigned revenue appropriations from previous year	340	598
Guarantees	(18)	
Income related to 2016 budget	15	
Other individually immaterial	13	34
BUDGET RESULT OF THE YEAR	355	461

Note: The budget result is including kEUR 15 income related to the 2016 budget result. Taking out this amount, the budget result for 2018 is kEUR 339.

4. IMPLEMENTATION OF BUDGET REVENUE

4.1. Implementation of budget revenue - Title 1

EUR '000

Item		Income appropriations		Entitlements established			Revenue			Out-standing	
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total		%
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
1 0 0 0	European Union Subsidy	9 217	10 417	10 458	5	10 463	10 455	5	10 460	100 %	3
Total Chapter 1 0		9 217	10 417	10 458	5	10 463	10 455	5	10 460	100 %	3
Total Title 1		9 217	10 417	10 458	5	10 463	10 455	5	10 460	100 %	3

4.2. Implementation of budget revenue - Title 3

EUR '000

Item		Income appropriations		Entitlements established			Revenue			Out-standing	
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total		%
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
3 0 0 0	Assigned revenue main operational projects	-	-	55	-	55	55	-	55	-	-
Total Chapter 3 0		-	-	55	-	55	55	-	55	-	-
Total Title 3		-	-	55	-	55	55	-	55	-	-

4.3. Implementation of budget revenue - Title 5

EUR '000

Item		Income appropriations		Entitlements established			Revenue				
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	Out-standing
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
5 1 0 0	Assigned revenue MENA2 Project	-	-	1 946	-	1 946	1 946	-	1 946	-	-
Total Chapter 5 1		-	-	1 946	-	1 946	1 946	-	1 946	-	-
5 2 0 0	Assigned revenue for Western Balkan	-	-	1 217	-	1 217	1 217	-	1 217	-	-
Total Chapter 5 2		-	-	1 217	-	1 217	1 217	-	1 217	-	-
Total Title 5		-	-	3 163	-	3 163	3 163	-	3 163	-	-
GRAND TOTAL		9 217	10 417	13 676	5	13 681	13 673	5	13 678	131 %	3

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1. Breakdown & changes in commitment appropriations

5.1.1. Breakdown & changes in commitment appropriations - Title 1

EUR '000

Item	Initial adopted budget	Budget appropriations		Final budget adopted	Additional appropriations			Total	Total approp. available
		Amending budgets	Transfers		Carry-overs	Assigned revenue			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
1 1 0 0 Salaries and allowances	3 239	–	(202)	3 037	–	2	2	3 038	
Total Chapter 1 1	3 239	–	(202)	3 037	–	2	2	3 038	
1 2 0 0 Expenditure on recruitment	40	–	20	60	–	–	–	60	
Total Chapter 1 2	40	–	20	60	–	–	–	60	
1 3 0 0 Mission expenses & travel expenses & incidental expenditure for administrative missions	40	–	(8)	33	–	–	–	33	
Total Chapter 1 3	40	–	(8)	33	–	–	–	33	
1 4 1 0 Medical expenses	10	–	(9)	2	–	–	–	2	
1 4 2 0 Staff Committee	1	–	(1)	–	–	–	–	–	
1 4 3 0 Schooling and nursery	360	–	90	450	–	2	2	452	
Total Chapter 1 4	371	–	81	452	–	2	2	454	
1 5 0 0 Further training & language courses & retraining for staff	40	(8)	(12)	20	–	11	11	31	
Total Chapter 1 5	40	(8)	(12)	20	–	11	11	31	
1 6 0 1 Payment for admin assistance from Community institutions	90	(2)	18	106	–	–	–	106	
1 6 0 2 Other services and work to be contracted out	95	13	100	208	–	39	39	247	
Total Chapter 1 6	185	11	118	314	–	39	39	353	
1 7 0 0 Entertainment and representation expenses	4	(3)	1	2	–	7	7	9	
Total Chapter 1 7	4	(3)	1	2	–	7	7	9	
1 8 1 0 Social contacts between staff	4	–	3	7	–	–	–	7	
Total Chapter 1 8	4	–	3	7	–	–	–	7	
Total Title 1	3 923	(0)	0	3 923	–	61	61	3 984	

5.1.2. Breakdown & changes in commitment appropriations - Title 2

EUR '000

Item	Initial adopted budget	Budget appropriations		Final budget adopted	Additional appropriations			Total approp. available
		Amending budgets	Transfers		Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2 0 0 3 Cost of renting office space (parkings)	21	(1)	(2)	18	-	-	-	18
2 0 1 0 Insurance	3	(1)	-	2	-	-	-	2
2 0 4 0 Fitting-out of premises	4	(1)	(2)	2	-	-	-	2
Total Chapter 2 0	28	(2)	(4)	22	-	-	-	22
2 1 0 0 Acquisition of equipment and software	75	224	36	335	-	-	-	335
2 1 0 2 ICT maintenance of equipment and software, technical support and assistance	100	-	(5)	95	-	-	-	95
2 1 0 4 Telecommunications	60	(0)	(6)	54	-	-	-	54
2 1 0 5 Commission IT systems	50	-	(6)	44	-	-	-	44
Total Chapter 2 1	285	224	19	528	-	-	-	528
2 2 0 0 Purchase and replacement of office machinery	3	(1)	-	3	-	-	-	3
2 2 1 0 Purchase and replacement of furniture	6	-	(5)	1	-	-	-	1
2 2 5 0 Purchase of books & other works in hard copy & in electronic form	3	(1)	0	1	-	-	-	1
Total Chapter 2 2	12	(2)	(5)	5	-	-	-	5
2 3 0 0 Stationery	25	-	(8)	17	-	-	-	17
2 3 3 0 Legal expenses	-	-	2	2	-	0	0	3
2 3 5 0 Miscellaneous insurance	5	(3)	-	2	-	-	-	2
2 3 5 4 Consultancy services	10	8	(6)	12	-	-	-	12
2 3 5 5 Translations	10	(6)	0	4	-	-	-	4
Total Chapter 2 3	50	(1)	(12)	37	-	0	0	38
2 4 0 0 Postal and delivery charges	8	-	(4)	4	-	-	-	4
Total Chapter 2 4	8	-	(4)	4	-	-	-	4
Total Title 2	383	218	(4)	596	-	0	0	597

5.1.3. Breakdown & changes in commitment appropriations - Title 3

EUR '000

Item	Initial adopted budget	Budget appropriations			Final budget adopted	Additional appropriations			Total apppr. available
		Amending budgets	Transfers			Carry-overs	Assigned revenue	Total	
	1	2	3		4=1+2+3	5	6	7=5+6	8=4+7
3 0 0 0 Governance meetings	80	–	(14)		66	–	–	–	66
3 0 1 0 Working groups	15	–	(15)		–	–	–	–	–
3 0 2 0 Network meetings	100	–	(38)		62	–	–	–	62
Total Chapter 3 0	195	–	(67)		128	–	–	–	128
3 1 0 0 Training activities	2 420	–	(113)		2 307	–	33	33	2 340
3 1 0 5 Cyber trainings	–	365	60		425	–	–	–	425
3 1 1 1 Reimbursement of travel expenses - participants	1 100	–	42		1 142	–	4	4	1 146
3 1 3 0 E-Learning modules	200	70	(16)		254	–	–	–	254
Total Chapter 3 1	3 720	435	(28)		4 127	–	37	37	4 164
3 2 1 0 Research and science events	30	0	8		39	–	–	–	39
3 2 2 0 Equipment, operating expenses and services relating to the electronic network	85	379	(12)		452	–	–	–	452
3 2 4 0 Exchanges	411	–	121		532	–	62	62	593
3 2 5 0 Co-operation with non-member states	10	–	(6)		4	–	–	–	4
3 2 7 0 Implementation of Strategic Training Needs Assessment (STNA) and Training Needs Assessment (TNA)	200	–	(129)		71	–	–	–	71
Total Chapter 3 2	736	379	(17)		1 098	–	62	62	1 160
3 5 1 0 Network related missions	150	9	79		238	–	–	–	238
Total Chapter 3 5	150	9	79		238	–	–	–	238
3 7 0 0 Communications	110	–	(4)		106	–	–	–	106
3 7 0 1 Other outsourced services	–	158	42		200	–	–	–	200
Total Chapter 3 7	110	158	37		305	–	–	–	305
Total Title 3	4 911	982	4		5 897	–	98	98	5 996

5.1.4. Breakdown & changes in commitment appropriations - Title 4

EUR '000

Item	Initial adopted budget	Budget appropriations			Final budget adopted	Additional appropriations			Total apppr. available
		Amending budgets	Transfers			Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
4 1 1 1 Technical staff	-	-	-	-	-	17	17	17	
4 1 2 1 Short term expert fees	-	-	-	-	-	41	41	41	
4 1 3 1 Abroad (staff assigned to the project)	-	-	-	-	-	65	65	65	
4 1 3 3 Seminar/conference participants	-	-	-	-	-	84	84	84	
Total Chapter 4 1	-	-	-	-	-	207	207	207	
4 2 1 1 International travel	-	-	-	-	-	55	55	55	
4 2 1 2 Local transportation	-	-	-	-	-	25	25	25	
Total Chapter 4 2	-	-	-	-	-	80	80	80	
4 3 1 2 Furniture, computer equipment	-	-	-	-	-	0	0	0	
Total Chapter 4 3	-	-	-	-	-	0	0	0	
4 4 1 4 Other services (tel/fax, electricity, heating, maintenance)	-	-	-	-	-	6	6	6	
Total Chapter 4 4	-	-	-	-	-	6	6	6	
4 5 1 5 Translation, interpreters	-	-	-	-	-	27	27	27	
4 5 1 7 Costs of conferences / seminars	-	-	-	-	-	6	6	6	
4 5 1 8 Visibility actions	-	-	-	-	-	11	11	11	
Total Chapter 4 5	-	-	-	-	-	44	44	44	
Total Title 4	-	-	-	-	-	337	337	337	

5.1.5. Breakdown & changes in commitment appropriations - Title 5

EUR '000

Item	Initial adopted budget	Budget appropriations		Final budget adopted	Additional appropriations			Total apppr. available
		Amending budgets	Transfers		Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
5 1 0 0 EU/MENA CTT training partnership 2	-	-	-	-	-	1 946	1 946	1 946
Total Chapter 5 1	-	-	-	-	-	1 946	1 946	1 946
5 2 0 0 Financial investigation in-service training programme Western Balkans	-	-	-	-	-	1 217	1 217	1 217
Total Chapter 5 2	-	-	-	-	-	1 217	1 217	1 217
Total Title 5	-	-	-	-	-	3 163	3 163	3 163
GRAND TOTAL	9 217	1 200	0	10 417	-	3 659	3 659	14 076

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations - Title 1

EUR '000

Item	Initial budget adopted	Budget appropriations		Final adopted budget	Additional appropriations			Total apppr. available
		Amending budgets	Transfers		Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1 1 0 0 Salaries and allowances	3 239	–	(202)	3 037	–	2	2	3 038
Total Chapter 1 1	3 239	–	(202)	3 037	–	2	2	3 038
1 2 0 0 Expenditure on recruitment	40	–	20	60	17	–	17	77
Total Chapter 1 2	40	–	20	60	17	–	17	77
1 3 0 0 Mission expenses & travel expenses & incidental expenditure for administrative missions	40	–	(8)	33	4	–	4	36
Total Chapter 1 3	40	–	(8)	33	4	–	4	36
1 4 1 0 Medical expenses	10	–	(9)	2	–	–	–	2
1 4 2 0 Staff Committee	1	–	(1)	–	–	–	–	–
1 4 3 0 Schooling and nursery	360	–	90	450	2	2	4	454
Total Chapter 1 4	371	–	81	452	2	2	4	456
1 5 0 0 Further training & language courses & retraining for staff	40	(8)	(12)	20	1	11	13	32
Total Chapter 1 5	40	(8)	(12)	20	1	11	13	32
1 6 0 1 Payment for admin assistance from Community institutions	90	(2)	18	106	11	–	11	118
1 6 0 2 Other services and work to be contracted out	95	13	100	208	196	39	235	443
Total Chapter 1 6	185	11	118	314	207	39	246	561
1 7 0 0 Entertainment and representation expenses	4	(3)	1	2	1	7	7	9
Total Chapter 1 7	4	(3)	1	2	1	7	7	9
1 8 1 0 Social contacts between staff	4	–	3	7	–	–	–	7
Total Chapter 1 8	4	–	3	7	–	–	–	7
Total Title 1	3 923	(0)	0	3 923	232	61	293	4 216

5.2.2. Breakdown & changes in payment appropriations - Title 2

EUR '000

		Budget appropriations			Additional appropriations			Total	
Item		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total apppr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2 0 0 3	Cost of renting office space (parkings)	21	(1)	(2)	18	–	–	–	18
2 0 1 0	Insurance	3	(1)	–	2	–	–	–	2
2 0 4 0	Fitting-out of premises	4	(1)	(2)	2	0	–	0	2
Total Chapter 2 0		28	(2)	(4)	22	0	–	0	22
2 1 0 0	Acquisition of equipment and software	75	224	36	335	83	–	83	418
2 1 0 2	ICT maintenance of equipment and software, technical support and assistance	100	–	(5)	95	6	–	6	101
2 1 0 4	Telecommunications	60	(0)	(6)	54	8	–	8	62
2 1 0 5	Commission IT systems	50	–	(6)	44	10	–	10	54
Total Chapter 2 1		285	224	19	528	107	–	107	635
2 2 0 0	Purchase and replacement of office machinery	3	(1)	–	3	1	–	1	3
2 2 1 0	Purchase and replacement of furniture	6	–	(5)	1	12	–	12	14
2 2 5 0	Purchase of books & other works in hard copy & in electronic form	3	(1)	0	1	1	–	1	2
Total Chapter 2 2		12	(2)	(5)	5	14	–	14	19
2 3 0 0	Stationery	25	–	(8)	17	4	–	4	21
2 3 3 0	Legal expenses	–	–	2	2	–	0	0	3
2 3 5 0	Miscellaneous insurance	5	(3)	–	2	0	–	0	2
2 3 5 4	Consultancy services	10	8	(6)	12	1	–	1	13
2 3 5 5	Translations	10	(6)	0	4	–	–	–	4
Total Chapter 2 3		50	(1)	(12)	37	5	0	5	43
2 4 0 0	Postal and delivery charges	8	–	(4)	4	1	–	1	5
Total Chapter 2 4		8	–	(4)	4	1	–	1	5
Total Title 2		383	218	(4)	596	126	0	127	723

5.2.3. Breakdown & changes in payment appropriations - Title 3

EUR '000

Item	Initial budget adopted	Budget appropriations		Final adopted budget	Additional appropriations			Total apppr. available
		Amending budgets	Transfers		Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3 0 0 0 Governance meetings	80	–	(14)	66	6	–	6	72
3 0 1 0 Working groups	15	–	(15)	–	–	–	–	–
3 0 2 0 Network meetings	100	–	(38)	62	1	–	1	64
Total Chapter 3 0	195	–	(67)	128	7	–	7	135
3 1 0 0 Training activities	2 420	–	(113)	2 307	461	33	494	2 801
3 1 0 5 Cyber trainings	–	365	60	425	–	–	–	425
3 1 1 1 Reimbursement of travel expenses - participants	1 100	–	42	1 142	66	4	70	1 212
3 1 3 0 E-Learning modules	200	70	(16)	254	91	–	91	345
Total Chapter 3 1	3 720	435	(28)	4 127	618	37	655	4 782
3 2 1 0 Research and science events	30	0	8	39	18	–	18	57
3 2 2 0 Equipment, operating expenses and services relating to the electronic network	85	379	(12)	452	66	–	66	518
3 2 4 0 Exchanges	411	–	121	532	32	62	94	626
3 2 5 0 Co-operation with non-member states	10	–	(6)	4	50	–	50	55
3 2 7 0 Implementation of Strategic Training Needs Assessment (STNA) and Training Needs Assessment (TNA)	200	–	(129)	71	7	–	7	78
Total Chapter 3 2	736	379	(17)	1 098	172	62	234	1 333
3 5 1 0 Network related missions	150	9	79	238	2	–	2	240
Total Chapter 3 5	150	9	79	238	2	–	2	240
3 7 0 0 Communications	110	–	(4)	106	56	–	56	161
3 7 0 1 Other outsourced services	–	158	42	200	–	–	–	200
Total Chapter 3 7	110	158	37	305	56	–	56	361
Total Title 3	4 911	982	4	5 897	855	98	953	6 850

5.2.4. Breakdown & changes in payment appropriations - Title 4

EUR '000

Item	Initial budget adopted	Budget appropriations			Final adopted budget	Additional appropriations			Total approp. available
		Amending budgets	Transfers			Carry-overs	Assigned revenue	Total	
	1	2	3		4=1+2+3	5	6	7=5+6	8=4+7
4 1 1 1 Technical staff	-	-	-		-	-	30	30	30
4 1 2 1 Short term expert fees	-	-	-		-	-	41	41	41
4 1 3 1 Abroad (staff assigned to the project)	-	-	-		-	-	65	65	65
4 1 3 3 Seminar/conference participants	-	-	-		-	-	84	84	84
Total Chapter 4 1	-	-	-		-	-	220	220	220
4 2 1 1 International travel	-	-	-		-	-	55	55	55
4 2 1 2 Local transportation	-	-	-		-	-	25	25	25
Total Chapter 4 2	-	-	-		-	-	80	80	80
4 3 1 2 Furniture, computer equipment	-	-	-		-	-	1	1	1
Total Chapter 4 3	-	-	-		-	-	1	1	1
4 4 1 4 Other services (tel/fax, electricity, heating, maintenance)	-	-	-		-	-	6	6	6
Total Chapter 4 4	-	-	-		-	-	6	6	6
4 5 1 5 Translation, interpreters	-	-	-		-	-	27	27	27
4 5 1 7 Costs of conferences / seminars	-	-	-		-	-	6	6	6
4 5 1 8 Visibility actions	-	-	-		-	-	11	11	11
Total Chapter 4 5	-	-	-		-	-	44	44	44
Total Title 4	-	-	-		-	-	351	351	351

5.2.5. Breakdown & changes in payment appropriations - Title 5

EUR '000

Item	Initial budget adopted	Budget appropriations			Final adopted budget	Additional appropriations			Total appropri- available
		Amending budgets	Transfers			Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
5 1 0 0 EU/MENA CTT training partnership 2	–	–	–	–	–	1 946	1 946	1 946	
Total Chapter 5 1	–	–	–	–	–	1 946	1 946	1 946	
5 2 0 0 Financial investigation in-service training programme Western Balkans	–	–	–	–	–	1 217	1 217	1 217	
Total Chapter 5 2	–	–	–	–	–	1 217	1 217	1 217	
Total Title 5	–	–	–	–	–	3 163	3 163	3 163	
GRAND TOTAL	9 217	1 200	0	10 417	1 213	3 673	4 887	15 303	

5.3. Implementation in commitment appropriations

5.3.1. Implementation in commitment appropriations - Title 1

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made		Total	%	Appropriations carried over to 2019			Appropriations lapsing			
			from carry-overs	from assign. revenue			Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1 1 0 0 Salaries and allowances	3 038	3 029	–	2	3 031	100 %	–	–	–	8	–	–	8
Total Chapter 1 1	3 038	3 029	–	2	3 031	100 %	–	–	–	8	–	–	8
1 2 0 0 Expenditure on recruitment	60	60	–	–	60	100 %	–	–	–	–	–	–	–
Total Chapter 1 2	60	60	–	–	60	100 %	–	–	–	–	–	–	–
1 3 0 0 Mission expenses & travel expenses & incidental expenditure for administrative missions	33	33	–	–	33	100 %	–	–	–	–	–	–	–
Total Chapter 1 3	33	33	–	–	33	100 %	–	–	–	–	–	–	–
1 4 1 0 Medical expenses	2	1	–	–	1	48 %	–	–	–	1	–	–	1
1 4 3 0 Schooling and nursery	452	422	–	–	422	93 %	2	–	2	28	–	–	28
Total Chapter 1 4	454	423	–	–	423	93 %	2	–	2	28	–	–	28
1 5 0 0 Further training & language courses & retraining for staff	31	20	–	6	26	83 %	5	–	5	0	–	–	0
Total Chapter 1 5	31	20	–	6	26	83 %	5	–	5	0	–	–	0
1 6 0 1 Payment for admin assistance from Community institutions	106	106	–	–	106	100 %	–	–	–	–	–	–	–
1 6 0 2 Other services and work to be contracted	247	205	–	39	244	99 %	–	–	–	3	–	–	3

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made		Total	%	Appropriations carried over to 2019			Appropriations lapsing			
			from carry-overs	from assign. revenue			Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
out													
Total Chapter 1 6	353	311	–	39	350	99 %	–	–	–	3	–	–	3
1 7 0 0 Entertainment and representation expenses	9	2	–	7	9	100 %	–	–	–	–	–	–	–
Total Chapter 1 7	9	2	–	7	9	100 %	–	–	–	–	–	–	–
1 8 1 0 Social contacts between staff	7	5	–	–	5	70 %	–	–	–	2	–	–	2
Total Chapter 1 8	7	5	–	–	5	70 %	–	–	–	2	–	–	2
Total Title 1	3 984	3 882	–	53	3 935	99 %	7	–	7	41	–	–	41

5.3.2. Implementation in commitment appropriations - Title 2

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made		Total	%	Appropriations carried over to 2019			Appropriations lapsing			
			from carry-overs	from assign. revenue			Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2 0 0 3 Cost of renting office space (parkings)	18	17	-	-	17	99 %	-	-	-	0	-	-	0
2 0 1 0 Insurance	2	2	-	-	2	100 %	-	-	-	-	-	-	-
2 0 4 0 Fitting-out of premises	2	2	-	-	2	99 %	-	-	-	0	-	-	0
Total Chapter 2 0	22	22	-	-	22	99 %	-	-	-	0	-	-	0
2 1 0 0 Acquisition of equipment and software	335	333	-	-	333	99 %	-	-	-	3	-	-	3
2 1 0 2 ICT maintenance of equipment and software, technical support and assistance	95	93	-	-	93	98 %	-	-	-	2	-	-	2
2 1 0 4 Telecommunications	54	47	-	-	47	88 %	-	-	-	6	-	-	6
2 1 0 5 Commission IT systems	44	39	-	-	39	89 %	-	-	-	5	-	-	5
Total Chapter 2 1	528	512	-	-	512	97 %	-	-	-	16	-	-	16
2 2 0 0 Purchase and replacement of office machinery	3	3	-	-	3	100 %	-	-	-	-	-	-	-
2 2 1 0 Purchase and replacement of furniture	1	1	-	-	1	100 %	-	-	-	-	-	-	-
2 2 5 0 Purchase of books & other works in hard copy & in electronic form	1	1	-	-	1	100 %	-	-	-	-	-	-	-
Total Chapter 2 2	5	5	-	-	5	100 %	-	-	-	-	-	-	-
2 3 0 0 Stationery	17	15	-	-	15	89 %	-	-	-	2	-	-	2
2 3 3 0 Legal expenses	3	2	-	0	3	100 %	-	-	-	-	-	-	-
2 3 5 0 Miscellaneous insurance	2	1	-	-	1	37 %	-	-	-	1	-	-	1
2 3 5 4 Consultancy services	12	6	-	-	6	54 %	-	-	-	6	-	-	6
2 3 5 5 Translations	4	4	-	-	4	100 %	-	-	-	-	-	-	-

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made		Total	%	Appropriations carried over to 2019			Appropriations lapsing			
			from carry-overs	from assign. revenue			Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total Chapter 2 3	38	29	-	0	29	77 %	-	-	-	8	-	-	8
2 4 0 0 Postal and delivery charges	4	4	-	-	4	100 %	-	-	-	-	-	-	-
Total Chapter 2 4	4	4	-	-	4	100 %	-	-	-	-	-	-	-
Total Title 2	597	572	-	0	572	96 %	-	-	-	24	-	-	24

5.3.3. Implementation in commitment appropriations - Title 3

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made		Total	%	Appropriations carried over to 2019			Appropriations lapsing			
			from carry-overs	from assign. revenue			Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3 0 0 0 Governance meetings	66	66	-	-	66	100 %	-	-	-	0	-	-	0
3 0 2 0 Network meetings	62	62	-	-	62	100 %	-	-	-	-	-	-	-
Total Chapter 3 0	128	128	-	-	128	100 %	-	-	-	0	-	-	0
3 1 0 0 Training activities	2 340	2 263	-	17	2 279	97 %	16	-	16	44	-	-	44
3 1 0 5 Cyber trainings	425	390	-	-	390	92 %	-	-	-	34	-	-	34
3 1 1 1 Reimbursement of travel expenses - participants	1 146	1 130	-	-	1 130	99 %	4	-	4	12	-	-	12
3 1 3 0 E-Learning modules	254	254	-	-	254	100 %	-	-	-	0	-	-	0
Total Chapter 3 1	4 164	4 037	-	17	4 054	97 %	20	-	20	91	-	-	91
3 2 1 0 Research and science events	39	39	-	-	39	100 %	-	-	-	-	-	-	-
3 2 2 0 Equipment, operating expenses and services relating to the electronic network	452	451	-	-	451	100 %	-	-	-	1	-	-	1
3 2 4 0 Exchanges	593	532	-	61	593	100 %	1	-	1	-	-	-	-
3 2 5 0 Co-operation with non-member states	4	4	-	-	4	100 %	-	-	-	-	-	-	-
3 2 7 0 Implementation of Strategic Training Needs Assessment (STNA) and Training Needs Assessment (TNA)	71	71	-	-	71	100 %	-	-	-	-	-	-	-
Total Chapter 3 2	1 160	1 097	-	61	1 158	100 %	1	-	1	1	-	-	1

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made		Total	%	Appropriations carried over to 2019			Appropriations lapsing			
			from carry-overs	from assign. revenue			Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3 5 1 0 Network related missions	238	238	-	-	238	100 %	-	-	-	-	-	-	-
Total Chapter 3 5	238	238	-	-	238	100 %	-	-	-	-	-	-	-
3 7 0 0 Communications	106	96	-	-	96	91 %	-	-	-	10	-	-	10
3 7 0 1 Other outsourced services	200	155	-	-	155	78 %	-	-	-	44	-	-	44
Total Chapter 3 7	305	251	-	-	251	82 %	-	-	-	54	-	-	54
Total Title 3	5 996	5 752	-	78	5 829	97 %	21	-	21	146	-	-	146

5.3.4. Implementation in commitment appropriations - Title 4

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made			Total	%	Appropriations carried over to 2019			Appropriations lapsing			
			from carry-overs	from assign. revenue				Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1		7	8	9=7+8	10	11	12	13=10+11+12
4 1 1 1 Technical staff	17	-	-	-	-	0 %		17	-	17	-	-	-	-
4 1 2 1 Short term expert fees	41	-	-	-	-	0 %		41	-	41	-	-	-	-
4 1 3 1 Abroad (staff assigned to the project)	65	-	-	-	-	0 %		65	-	65	-	-	-	-
4 1 3 3 Seminar/conference participants	84	-	-	-	-	0 %		84	-	84	-	-	-	-
Total Chapter 4 1	207	-	-	-	-	0 %		207	-	207	-	-	-	-
4 2 1 1 International travel	55	-	-	-	-	0 %		55	-	55	-	-	-	-
4 2 1 2 Local transportation	25	-	-	-	-	0 %		25	-	25	-	-	-	-
Total Chapter 4 2	80	-	-	-	-	0 %		80	-	80	-	-	-	-
4 3 1 2 Furniture, computer equipment	0	-	-	-	-	0 %		0	-	0	-	-	-	-
Total Chapter 4 3	0	-	-	-	-	0 %		0	-	0	-	-	-	-
4 4 1 4 Other services (tel/fax, electricity, heating, maintenance)	6	-	-	-	-	0 %		6	-	6	-	-	-	-
Total Chapter 4 4	6	-	-	-	-	0 %		6	-	6	-	-	-	-
4 5 1 5 Translation, interpreters	27	-	-	-	-	0 %		27	-	27	-	-	-	-
4 5 1 7 Costs of conferences / seminars	6	-	-	-	-	0 %		6	-	6	-	-	-	-
4 5 1 8 Visibility actions	11	-	-	-	-	0 %		11	-	11	-	-	-	-
Total Chapter 4 5	44	-	-	-	-	0 %		44	-	44	-	-	-	-
Total Title 4	337	-	-	-	-	0 %		337	-	337	-	-	-	-

5.3.5. Implementation in commitment appropriations - Title 5

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made		Total	%	Appropriations carried over to 2019			Appropriations lapsing			
			from carry-overs	from assign. revenue			Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
5 1 0 0 EU/MENA CTT training partnership 2	1 946	-	-	1 880	1 880	97 %	66	-	66	-	-	-	-
Total Chapter 5 1	1 946	-	-	1 880	1 880	97 %	66	-	66	-	-	-	-
5 2 0 0 Financial investigation in-service training programme Western Balkans	1 217	-	-	1 185	1 185	97 %	32	-	32	-	-	-	-
Total Chapter 5 2	1 217	-	-	1 185	1 185	97 %	32	-	32	-	-	-	-
Total Title 5	3 163	-	-	3 065	3 065	97 %	98	-	98	-	-	-	-
GRAND TOTAL	14 076	10 206	-	3 197	13 403	95 %	462	-	462	211	-	-	211

5.4. Implementation of payment appropriations

5.4.1. Implementation of payment appropriations - Title 1

EUR '000

Item	Total approp. availab.	from final adopt. budget	Payments made			Total	%	Appropriations carried over to 2019				Appropriations lapsing			
			from carry-overs	from assign. revenue				Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1		7	8	9	10=7+8+9	11	12	13	14=11+12+13
1 1 0 0 Salaries and allowances	3 038	3 029	–	2	3 031	100 %	–	–	–	–	–	8	–	–	8
Total chapter 1 1	3 038	3 029	–	2	3 031	100 %	–	–	–	–	–	8	–	–	8
1 2 0 0 Expenditure on recruitment	77	55	16	–	71	92 %	5	–	–	–	5	–	1	–	1
Total chapter 1 2	77	55	16	–	71	92 %	5	–	–	–	5	–	1	–	1
1 3 0 0 Mission expenses & travel expenses & incidental expenditure for administrative missions	36	30	2	–	32	87 %	3	–	–	–	3	–	2	–	2
Total chapter 1 3	36	30	2	–	32	87 %	3	–	–	–	3	–	2	–	2
1 4 1 0 Medical expenses	2	0	–	–	0	21 %	0	–	–	–	0	1	–	–	1
1 4 3 0 Schooling and nursery	454	415	2	–	417	92 %	8	–	–	2	10	28	0	–	28
Total chapter 1 4	456	415	2	–	417	92 %	8	–	–	2	10	28	0	–	28
1 5 0 0 Further training & language courses & retraining for staff	32	16	0	6	23	70 %	4	–	–	5	9	0	1	–	1
Total chapter 1 5	32	16	0	6	23	70 %	4	–	–	5	9	0	1	–	1
1 6 0 1 Payment for admin assistance from Community institutions	118	88	11	–	99	84 %	19	–	–	–	19	–	–	–	–
1 6 0 2 Other services and work to be contracted out	443	181	196	39	416	94 %	24	–	–	–	24	3	–	–	3
Total chapter 1 6	561	269	207	39	515	92 %	43	–	–	–	43	3	–	–	3
1 7 0 0 Entertainment and representation expenses	9	1	1	7	9	95 %	0	–	–	–	0	–	0	–	0
Total chapter 1 7	9	1	1	7	9	95 %	0	–	–	–	0	–	0	–	0
1 8 1 0 Social contacts between staff	7	5	–	–	5	70 %	–	–	–	–	–	2	–	–	2
Total chapter 1 8	7	5	–	–	5	70 %	–	–	–	–	–	2	–	–	2
Total Title 1	4 216	3 820	228	53	4 102	97 %	62	–	–	7	69	41	4	–	45

5.4.2. Implementation of payment appropriations - Title 2

EUR '000

Item	Total approp. availab.	from final adopt. budget	Payments made		Total	%	Appropriations carried over to 2019				from final adopt. budget	Appropriations lapsing		
			from carry-overs	from assign. revenue			Autom. carry-overs	By decision	Assigned rev.	Total		from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2 0 0 3 Cost of renting office space (parkings)	18	17	-	-	17	99 %	-	-	-	-	0	-	-	0
2 0 1 0 Insurance	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
2 0 4 0 Fitting-out of premises	2	2	-	-	2	65 %	0	-	-	0	0	0	-	0
Total chapter 2 0	22	21	-	-	21	95 %	0	-	-	0	0	0	-	1
2 1 0 0 Acquisition of equipment and software	418	23	82	-	106	25 %	310	-	-	310	3	0	-	3
2 1 0 2 ICT maintenance of equipment and software, technical support and assistance	101	68	6	-	74	74 %	25	-	-	25	2	-	-	2
2 1 0 4 Telecommunications	62	33	6	-	38	62 %	14	-	-	14	6	3	-	9
2 1 0 5 Commission IT systems	54	39	10	-	49	91 %	-	-	-	-	5	-	-	5
Total chapter 2 1	635	163	104	-	267	42 %	349	-	-	349	16	3	-	18
2 2 0 0 Purchase and replacement of office machinery	3	2	0	-	3	93 %	0	-	-	0	-	0	-	0
2 2 1 0 Purchase and replacement of furniture	14	1	12	-	14	100 %	-	-	-	-	-	0	-	0
2 2 5 0 Purchase of books & other works in hard copy & in electronic form	2	1	1	-	2	79 %	0	-	-	0	-	0	-	0
Total chapter 2 2	19	5	13	-	18	97 %	1	-	-	1	-	0	-	0
2 3 0 0 Stationery	21	13	3	-	16	75 %	2	-	-	2	2	1	-	3
2 3 3 0 Legal expenses	3	2	-	0	3	100 %	-	-	-	-	-	-	-	-
2 3 5 0 Miscellaneous insurance	2	1	-	-	1	37 %	-	-	-	-	1	0	-	1
2 3 5 4 Consultancy services	13	1	1	-	2	14 %	6	-	-	6	6	-	-	6
2 3 5 5 Translations	4	4	-	-	4	100 %	-	-	-	-	-	-	-	-
Total chapter 2 3	43	21	4	0	25	59 %	8	-	-	8	8	1	-	9
2 4 0 0 Postal and delivery charges	5	3	0	-	3	77 %	1	-	-	1	-	0	-	0
Total chapter 2 4	5	3	0	-	3	77 %	1	-	-	1	-	0	-	0
Total Title 2	723	213	122	0	335	46 %	359	-	-	359	24	4	-	29

5.4.3. Implementation of payment appropriations - Title 3

EUR '000

Item	Total approp. availab.	from final adopt. budget	Payments made		Total	%	Appropriations carried over to 2019				Appropriations lapsing			
			from carry-overs	from assign. revenue			Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
3 0 0 0 Governance meetings	72	48	5	–	53	74 %	17	–	–	17	0	1	–	1
3 0 2 0 Network meetings	64	62	1	–	63	99 %	–	–	–	–	–	1	–	1
Total chapter 3 0	135	111	5	–	116	86 %	17	–	–	17	0	1	–	1
3 1 0 0 Training activities	2 801	1 747	386	17	2 150	77 %	516	–	16	532	44	75	–	119
3 1 0 5 Cyber trainings	425	–	–	–	–	0 %	390	–	–	390	34	–	–	34
3 1 1 1 Reimbursement of travel expenses - participants	1 212	1 089	52	–	1 141	94 %	41	–	4	45	12	14	–	25
3 1 3 0 E-Learning modules	345	129	88	–	217	63 %	125	–	–	125	0	3	–	3
Total chapter 3 1	4 782	2 964	527	17	3 508	73 %	1 072	–	20	1 092	91	91	–	182
3 2 1 0 Research and science events	57	31	18	–	49	87 %	8	–	–	8	–	0	–	0
3 2 2 0 Equipment, operating expenses and services relating to the electronic network	518	19	66	–	85	16 %	432	–	–	432	1	–	–	1
3 2 4 0 Exchanges	626	502	26	61	588	94 %	30	–	1	31	–	7	–	7
3 2 5 0 Co-operation with non-member states	55	4	50	–	54	100 %	0	–	–	0	–	0	–	0
3 2 7 0 Implementation of Strategic Training Needs Assessment (STNA) and Training Needs Assessment (TNA)	78	51	7	–	57	74 %	20	–	–	20	–	–	–	–
Total chapter 3 2	1 333	607	166	61	834	63 %	490	–	1	491	1	7	–	8
3 5 1 0 Network related missions	240	211	1	–	212	88 %	27	–	–	27	–	0	–	0
Total chapter 3 5	240	211	1	–	212	88 %	27	–	–	27	–	0	–	0
3 7 0 0 Communications	161	45	47	–	92	57 %	51	–	–	51	10	9	–	18
3 7 0 1 Other outsourced services	200	–	–	–	–	0 %	155	–	–	155	44	–	–	44
Total chapter 3 7	361	45	47	–	92	25 %	207	–	–	207	54	9	–	62
Total Title 3	6 850	3 938	746	78	4 762	70 %	1 814	–	21	1 835	146	108	–	254

5.4.4. Implementation of payment appropriations - Title 4

EUR '000

Item	Total approp. availab.	from final adopt. budget	Payments made			Total	%	Appropriations carried over to 2019				Appropriations lapsing			
			from carry-overs	from assign. revenue				Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1		7	8	9	10=7+8+9	11	12	13	14=11+12+13
4 1 1 1 Technical staff	30	-	-	13	13	43 %		-	-	17	17	-	-	-	-
4 1 2 1 Short term expert fees	41	-	-	-	-	0 %		-	-	41	41	-	-	-	-
4 1 3 1 Abroad (staff assigned to the project)	65	-	-	1	1	1 %		-	-	65	65	-	-	-	-
4 1 3 3 Seminar/conference participants	84	-	-	-	-	0 %		-	-	84	84	-	-	-	-
Total chapter 4 1	220	-	-	14	14	6 %		-	-	207	207	-	-	-	-
4 2 1 1 International travel	55	-	-	-	-	0 %		-	-	55	55	-	-	-	-
4 2 1 2 Local transportation	25	-	-	-	-	0 %		-	-	25	25	-	-	-	-
Total chapter 4 2	80	-	-	-	-	0 %		-	-	80	80	-	-	-	-
4 3 1 2 Furniture, computer equipment	1	-	-	1	1	72 %		-	-	0	0	-	-	-	-
Total chapter 4 3	1	-	-	1	1	72 %		-	-	0	0	-	-	-	-
4 4 1 4 Other services (tel/fax, electricity, heating, maintenance)	6	-	-	0	0	5 %		-	-	6	6	-	-	-	-
Total chapter 4 4	6	-	-	0	0	5 %		-	-	6	6	-	-	-	-
4 5 1 5 Translation, interpreters	27	-	-	-	-	0 %		-	-	27	27	-	-	-	-
4 5 1 7 Costs of conferences / seminars	6	-	-	-	-	0 %		-	-	6	6	-	-	-	-
4 5 1 8 Visibility actions	11	-	-	-	-	0 %		-	-	11	11	-	-	-	-
Total chapter 4 5	44	-	-	-	-	0 %		-	-	44	44	-	-	-	-
Total Title 4	351	-	-	14	14	4 %		-	-	337	337	-	-	-	-

5.4.5. Implementation of payment appropriations - Title 5

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2019				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
Item		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
5 1 0 0	EU/MENA CTT training partnership 2	1 946	–	–	900	900	46 %	–	–	1 046	1 046	–	–	–	–
Total chapter 5 1		1 946	–	–	900	900	46 %	–	–	1 046	1 046	–	–	–	–
5 2 0 0	Financial investigation in-service training programme Western Balkans	1 217	–	–	599	599	49 %	–	–	618	618	–	–	–	–
Total chapter 5 2		1 217	–	–	599	599	49 %	–	–	618	618	–	–	–	–
Total Title 5		3 163	–	–	1 500	1 500	47 %	–	–	1 664	1 664	–	–	–	–
GRAND TOTAL		15 303	7 970	1 097	1 646	10 712	70 %	2 235	–	2 028	4 263	211	117	–	328

6. COMMITMENTS OUTSTANDING

6.1. Commitments outstanding - Title 1

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the year				
	Commitm. carried forward from previous year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	Total commitm. outstand-ing at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1 1 0 0 Salaries and allowances	-	-	-	-	3 031	3 031	-	-	-
Total chapter 1 1	-	-	-	-	3 031	3 031	-	-	-
1 2 0 0 Expenditure on recruitment	17	(1)	16	-	60	55	-	5	5
Total chapter 1 2	17	(1)	16	-	60	55	-	5	5
1 3 0 0 Mission expenses & travel expenses & incidental expenditure for administrative missions	4	(2)	2	-	33	30	-	3	3
Total chapter 1 3	4	(2)	2	-	33	30	-	3	3
1 4 1 0 Medical expenses	-	-	-	-	1	0	-	0	0
1 4 3 0 Schooling and nursery	2	(0)	2	-	422	415	-	8	8
Total chapter 1 4	2	(0)	2	-	423	415	-	8	8
1 5 0 0 Further training & language courses & retraining for staff	1	(1)	0	-	26	22	-	4	4
Total chapter 1 5	1	(1)	0	-	26	22	-	4	4
1 6 0 1 Payment for admin assistance from Community institutions	11	-	11	-	106	88	-	19	19
1 6 0 2 Other services and work to be contracted out	196	-	196	-	244	220	-	24	24

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the year				
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	Total commitm. outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
Total chapter 1 6	207	–	207	–	350	308	–	43	43
1 7 0 0 Entertainment and representation expenses	1	(0)	1	–	9	8	–	0	0
Total chapter 1 7	1	(0)	1	–	9	8	–	0	0
1 8 1 0 Social contacts between staff	–	–	–	–	5	5	–	–	–
Total chapter 1 8	–	–	–	–	5	5	–	–	–
Total Title 1	232	(4)	228	–	3 935	3 873	–	62	62

6.2. Commitments outstanding - Title 2

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the year				
	Item	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2 0 0 3	Cost of renting office space (parkings)	–	–	–	–	17	17	–	–	–
2 0 1 0	Insurance	–	–	–	–	2	2	–	–	–
2 0 4 0	Fitting-out of premises	0	(0)	–	–	2	2	–	0	0
Total chapter 2 0		0	(0)	–	–	22	21	–	0	0
2 1 0 0	Acquisition of equipment and software	83	(0)	82	–	333	23	–	310	310
2 1 0 2	ICT maintenance of equipment and software, technical support and assistance	6	–	6	–	93	68	–	25	25
2 1 0 4	Telecommunications	8	(3)	6	–	47	33	–	14	14
2 1 0 5	Commission IT systems	10	–	10	–	39	39	–	–	–
Total chapter 2 1		107	(3)	104	–	512	163	–	349	349
2 2 0 0	Purchase and replacement of office machinery	1	(0)	0	–	3	2	–	0	0
2 2 1 0	Purchase and replacement of furniture	12	(0)	12	–	1	1	–	–	–
2 2 5 0	Purchase of books & other works in hard copy & in electronic form	1	(0)	1	–	1	1	–	0	0
Total chapter 2 2		14	(0)	13	–	5	5	–	1	1
2 3 0 0	Stationery	4	(1)	3	–	15	13	–	2	2

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the year				
		Commitm. carried forward from previous year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitm. outstanding at year-end
Item		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2 3 3 0	Legal expenses	–	–	–	–	3	3	–	–	–
2 3 5 0	Miscellaneous insurance	0	(0)	–	–	1	1	–	–	–
2 3 5 4	Consultancy services	1	–	1	–	6	1	–	6	6
2 3 5 5	Translations	–	–	–	–	4	4	–	–	–
Total chapter 2 3		5	(1)	4	–	29	21	–	8	8
2 4 0 0	Postal and delivery charges	1	(0)	0	–	4	3	–	1	1
Total chapter 2 4		1	(0)	0	–	4	3	–	1	1
Total Title 2		126	(4)	122	–	572	213	–	359	359

6.3. Commitments outstanding - Title 3

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the year				
Item		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3 0 0 0	Governance meetings	6	(1)	5	–	66	48	–	17	17
3 0 2 0	Network meetings	1	(1)	1	–	62	62	–	–	–
Total chapter 3 0		7	(1)	5	–	128	111	–	17	17
3 1 0 0	Training activities	461	(75)	386	–	2 279	1 764	–	516	516
3 1 0 5	Cyber trainings	–	–	–	–	390	–	–	390	390
3 1 1 1	Reimbursement of travel expenses - participants	66	(14)	52	–	1 130	1 089	–	41	41
3 1 3 0	E-Learning modules	91	(3)	88	–	254	129	–	125	125
Total chapter 3 1		618	(91)	527	–	4 054	2 981	–	1 072	1 072
3 2 1 0	Research and science events	18	(0)	18	–	39	31	–	8	8
3 2 2 0	Equipment, operating expenses and services relating to the electronic network	66	–	66	–	451	19	–	432	432
3 2 4 0	Exchanges	32	(7)	26	–	593	562	–	30	30
3 2 5 0	Co-operation with non-member states	50	(0)	50	–	4	4	–	0	0
3 2 7 0	Implementation of Strategic Training Needs Assessment (STNA) and Training Needs Assessment (TNA)	7	–	7	–	71	51	–	20	20
Total chapter 3 2		172	(7)	166	–	1 158	668	–	490	490
3 5 1 0	Network related missions	2	(0)	1	–	238	211	–	27	27

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the year				
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commitments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitm. outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3 0 0 0 Governance meetings	6	(1)	5	–	66	48	–	17	17
3 0 2 0 Network meetings	1	(1)	1	–	62	62	–	–	–
Total chapter 3 0	7	(1)	5	–	128	111	–	17	17
3 1 0 0 Training activities	461	(75)	386	–	2 279	1 764	–	516	516
Total chapter 3 5	2	(0)	1	–	238	211	–	27	27
3 7 0 0 Communications	56	(9)	47	–	96	45	–	51	51
3 7 0 1 Other outsourced services	–	–	–	–	155	–	–	155	155
Total chapter 3 7	56	(9)	47	–	251	45	–	207	207
Total Title 3	855	(108)	746	–	5 829	4 015	–	1 814	1 814

6.4. Commitments outstanding - Title 4

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the year				
Item		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
4 1 1 1	Technical staff	30	(17)	13	-	-	-	-	-	-
4 1 3 1	Abroad (staff assigned to the project)	1	(0)	1	-	-	-	-	-	-
Total chapter 4 1		31	(17)	14	-	-	-	-	-	-
4 3 1 2	Furniture, computer equipment	1	-	1	-	-	-	-	-	-
Total chapter 4 3		1	-	1	-	-	-	-	-	-
4 4 1 4	Other services (tel/fax, electricity, heating, maintenance)	1	(1)	0	0	-	-	-	-	0
Total chapter 4 4		1	(1)	0	0	-	-	-	-	0
4 5 1 8	Visibility actions	0	(0)	-	-	-	-	-	-	-
Total chapter 4 5		0	(0)	-	-	-	-	-	-	-
Total Title 4		33	(19)	14	0	-	-	-	-	0

6.5. Commitments outstanding - Title 5

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the year				
Item		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	Total commitm. outstandin-g at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
5 1 0 0	EU/MENA CTT training partnership 2	-	-	-	-	1 880	900	-	980	980
Total chapter 5 1		-	-	-	-	1 880	900	-	980	980
5 2 0 0	Financial investigation in-service training programme Western Balkans	-	-	-	-	1 185	599	-	586	586
Total chapter 5 2		-	-	-	-	1 185	599	-	586	586
Total Title 5		-	-	-	-	3 065	1 500	-	1 566	1 566
GRAND TOTAL		1 246	(135)	1 111	-	13 403	9 601	-	3 801	3 801

7. GLOSSARY

ABAC

This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.

Accounting

The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.

Administrative appropriations

Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).

Adjustment

Amending budget or transfer of funds from one budget item to another.

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the Budgetary Authority. Cf. Budget.

Agencies

EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.

Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

Annuality

The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.

Appropriations

Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.

Assigned revenue External/Internal

Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union. Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium. The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21.

Authorising Officer (AO)

The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.

Budget

Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.

Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for agencies.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

Budgetary authority

Institutions with decisional powers on budgetary matters: for the EU institutions, the European Parliament and the Council of Ministers.

For the agencies and joint undertakings, their board is the budgetary authority.

Budgetary commitment

A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.

Cancellation of appropriations

Unused appropriations that may no longer be used.

Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

Commitment appropriations

Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Financial Regulation Art. 7: Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.

De-commitment

Cancellation of a reservation of appropriations.

Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Financial Regulation Art. 7: Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.

Earmarked revenue

Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)

Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

Entitlements established

Entitlements are recovery orders that the European Union must establish for collecting income.

Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.

Expenditure

Term used to describe spending the budget from all types of funds sources.

Financial regulation (FR)

Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union.

For reference, regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union.

Funds Source

Type of appropriations (e.g. C1, C2, etc.)

Grants

Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body, which pursues an aim of general European interest or has an objective forming part of an EU policy.

Implementation

Cf. Budget implementation

Income

Cf. Revenue

Joint Undertakings (JUs)

A legal EU-body established under the Treaty on the Functioning of the European Union. The term can be used to describe any collaborative structure proposed for the "efficient execution of Union research, technological development and demonstration programmes".

Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, which is represented by an appropriation.

Only for joint undertakings, as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs could be reactivated until financial year "N+3".

Legal base (basic act)

The legal base or basis is, as a general rule, a law based on an article in the Treaty on the Functioning of the European Union giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain articles from the treaty authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.

Legal commitment

A legal commitment establishes a legal obligation towards third parties.

Non-differentiated appropriations

Non-differentiated appropriations are for operations of an annual nature. (Financial Regulation Art. 9). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.

Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

Outstanding commitment

Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.

Outturn

Cf. Budget result

Payment

A payment is a cash disbursement to honour legal obligations.

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Financial Regulation Art. 7).

RAL

Sum of outstanding commitments. Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations. (Cf. Outstanding commitments)

Recovery

The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount, which is due. The entitlement is the right that the Commission has to claim the sum, which is due by a debtor, usually a beneficiary.

Result

Cf. Outturn

Revenue

Term used to describe income from all sources financing the budget.

Rules of application

Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.

Surplus

Positive difference between revenue and expenditure (Cf. Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.

Transfer

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. However they are expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The Financial Regulation identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.