



# ESTIMATE OF INCOME AND EXPENDITURE FINANCIAL YEAR 2010

- SUPPLEMENTARY RECTIFYING BUDGET -

ADOPTED BY THE ADMINISTRATIVE COUNCIL DURING ITS SESSION ON 10 AND 11 MARCH 2010

\*

**COMMUNITY PLANT VARIETY OFFICE** 

# **CONTENTS**

1.	INT	RODUCTION	
	1.3	Income Expenditure Deficit Reserve Conclusion and Prospects	5 6 9
2.	SUM	MARY TABLE	
	2.1 2.2	Income Expenditure	13 13
3.	SHE	ETS DETAILED BY BUDGET HEADINGS	
	3.1 3.2	Income Expenditure Title 1 – Staff	19 23 25
4.	EST	ABLISHMENT PLAN	29

# 1. INTRODUCTION

- 1.1. INCOME
- 1.2. EXPENDITURE
- 1.3. DEFICIT RESERVE
- 1.4. PROSPECTS

## 1. INTRODUCTION

As a consequence of the annual salary adjustment following the rule laid down in the Staff Regulations, the European Commission proposed to increase the salaries of officials and other servants of the European Union by 3.7%.

To partly compensate this increase, the Office considers a decrease of EUR 90,000 in item 1400 "Interim staff, administrative and technical assistance".

Following the retirement of one agent it is proposed to reclassify one post from "AST 9 Officials" to "AD 6 temporary agents" with effect from 1st April 2010 onwards.

The Administrative Council is hereby requested to adopt this Supplementary Rectifying Budget 2010.

#### 1.1. INCOME

## 1.1.1. The principle

Pursuant to Commission Regulation (EC)  $N^{\circ}$  1238/95 establishing the rules for the application of the Council Regulation, (EC)  $n^{\circ}$  2100/94 as regards the fees payable to the CPVO and as last amended by Commission Regulation (EC)  $n^{\circ}$  572/2008, income is essentially generated from the following:

- fees paid by applicants for community plant variety protection;
- proceeds from the sales of the Official Gazette and the Annual Report of the Office;
- interest on bank accounts.

#### 1.1.2. Budgetary projections

The six main types of fees have been estimated as follows:

Type of fee	Amount ( EUR )	Comments			
Application fees	2,520,000	(i.e.	2800 applications	х	900 €)
Examination fees	3,480,000	(i.e.	2400 examinations	х	1450 €)
Annual fees	5,400,000	(i.e.	18000 titles	х	300 €)
Fees laid down by President	15,000	(i.e.	375 taxes	х	40 €)
Report fees	288,000	(i.e.	1200 reports	х	240 €)
Sale of report fees	84,000	(i.e.	350 reports	х	240 €)
Total	11,787,000				

The total forecast for income amounts to 13.147.000 euros. This figure is obtained as follows:

Income generated from fees	11,787,000
Deficit reserve	960,000
Income generated from administrative operations	12,000
Income from service benefits	pm
Other income	188,000
Multi-beneficiary program	200,000

Total 13,147,000

More details about income generated from fees may be found under point 3.1 under Income.

## 1.2. EXPENDITURE

#### 1.2.1. Title 1: Personnel

The establishment plan for 2010 foresees a total of 46 posts. These posts are broken down as follows:

- President (1 AD);
- Vice-President (1 AD);
- Technical Unit (3 AD and 13 AST);
- Finance and Administration Unit (2 AD and 12 AST);
- Legal Service (1 AD and 2 AST);
- Personnel Service (2 AST);
- I.T. Service (5 AST);
- Audit Service (1 AD and 1 AST);
- Secretary of the President (1 AST); and,
- Secretary of the Vice-President (1 AST).

Expenditure registered under Title 1 amounts to 5.532.000 euros representing an increase of 4,0 % compared to 2009.

The assumptions and methods of calculation on which the principal items of Title 1 are based are included on the pages detailed by budget headings.

An establishment plan can be found under point 4 of this document.

#### 1.2.2. Title 2: Building, equipment, various administrative expenditure

The forecast of expenditure on Title 2 amounts to 1.487.000 euros, representing a decrease of 18,8 % compared to 2009.

The assumptions and calculation methods on which the principal items of Title 2 are based are included on the pages detailed by budget headings.

## 1.2.3. Title 3: Operational expenditure

Appropriations registered under Title 3 amount to 6.328.000 euros, representing a decrease of 1,6 % compared to 2009.

The assumptions and calculation methods on which the principal items of Title 3 are based are included on the pages detailed by budget headings.

### 1.2.4. Total Expenditure

The total expenditure forecast for 2010 amounts to 13.347.000 euros for commitment appropriations and 13.147.000 euros for payment appropriations.

#### 1.3. DEFICIT RESERVE

1.4.

euros.

The Budget shows an income title called "Deficit Reserve" to provide a balance between income and payment appropriations.

The amount which is necessary to balance the deficit in 2010 is calculated as follows:

 Total payment appropriations
 13,147,000 EUR

 Total income
 12,187,000 EUR

 Deficit Reserve
 960,000 EUR

**CONCLUSIONS AND PROSPECTS** 

The total of commitment appropriations in the *Supplementary Rectifying Budget 2010* amounts to 13.347.000

The total of income and payment appropriations in the *Supplementary Rectifying Budget 2010* amounts to 13.147.000 euros.

With regard to *income*, the annual number of applications for protection reaching the Office as well as the number of titles granted and fees collected subsequently enable it to preserve a stable and solid financial structure.

With regard to *expenditure*, the trends are as follows:

- a modest increase in *personnel expenditure* is expected;
- a sharp decrease in **administrative expenditure**; and,
- lastly, a modest decrease in operational expenditure.

# 2. SUMMARY TABLE

- 2.1. INCOME
- 2.2. EXPENDITURE

## 2. TABLEAU DE SYNTHESE / SUMMARY TABLE

## 2.1. RECETTES / INCOME

TITRE/TITLE	HEADINGS	BUDGET	BUDGET	OUTTURN
ART.	INCOME	SRB 2010 Income	SRB 2009 Income	2008 Income
POSTE/ITEM				
		(C.A. 03/10 A.C.)	(C.A. 03/09 A.C.)	(C.A. 03/09 A.C.)
1	INCOME			
1000	Income generated from fees	11,787,000	11,469,000	9,647,944.64
	TOTAL TITLE 1	11,787,000	11,469,000	9,647,944.64
3	RESERVE			
3000	Deficit Reserve	960,000	1,355,000	1,112,383.88
	TOTAL TITLE 1	960,000	1,355,000	1,112,383.88
5	INCOME FROM ADMIN.OPERATIONS			
5000	Income from administrative operations	12,000	12,000	39,539.33
	TOTAL TITLE 5	12,000	12,000	39,539.33
6	Expend.REFUNDING + PROVIDED SERV.income			
6000	Income from the sales of the Official Gazette	pm	15,000	15,456.00
	TOTAL TITLE 6	pm	15,000	15,456.00
9	OTHER INCOME			
9100	Interest on account	188,000	188,000	746,224.94
9200	Donation & legacy	pm	pm	0.00
9300	Multi-beneficiary program	200,000	200,000	173,037.60
	TOTAL TITLE 9	388,000	388,000	919,262.54
	TOTAL OF INCOME	13,147,000	13,239,000	11,734,586.39

## 2.2. DEPENSES / EXPENDITURE

TITRE/TITLE CHAP.	HEADINGS	BUDGET	BUDGET	OUTTURN
ART. POSTE/ITEM	EXPENDITURE - TITLE 1	SRB 2010 Appropriations	SRB 2009 Appropriations	2008 Appropriations
		(C.A. 03/10 A.C.)	(C.A. 03/09 A.C.)	(C.A. 03/09 A.C.)
		EXPENDITURE - TITLE 1		
1	STAFF WORKING WITHIN THE CPVO			
11	Staff in active employment			
1100	Expenditure related to staff employed	5,200,000	4,897,000	4,432,906.02
	TOTAL CHAPTER 11	5,200,000	4,897,000	4,432,906.02
12	Further Professional training			
1200	Further Professional training	80,000	80,000	80,000.00
	TOTAL CHAPTER 12	80,000	80,000	80,000.00
13	Missions and duty travels			
1300	Missions and travel expenses	210,000	210,000	197,622.87
	TOTAL CHAPTER 13	210,000	210,000	197,622.87
14	Supplementary services			
1400	Interim staff, administrative and technical assistance	10,000	95,000	46,109.94
	TOTAL CHAPTER 14	10,000	95,000	46,109.94
15	Social welfare			
1500	Special assistance grants, other welfare expenditure	15,000	20,000	14,188.21
	TOTAL CHAPTER 15	15,000	20,000	14,188.21
17	Entertainment and representation expenses			
1700	Entertainment and representation expenses	17,000	17,000	9,402.27
	TOTAL CHAPTER 17	17,000	17,000	9,402.27
	TOTAL EXPENDITURE - TITLE 1	5,532,000	5,319,000	4,780,229.31

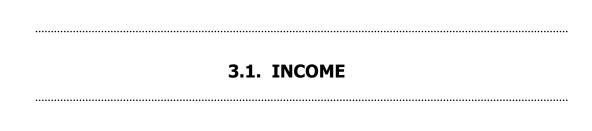
## 2.2. DEPENSES / EXPENDITURE

				1
TITRE/TITLE	HEADINGS	BUDGET	BUDGET	OUTTURN
CHAP.				
ART.	EXPENDITURE - TITLE 2	SRB 2010	SRB 2009	2008
POSTE/ITEM	EXPENDITORE - TITLE 2	Appropriations	Appropriations	Appropriations
		(C.A. 03/10 A.C.)	(C.A. 03/09 A.C.)	(C.A. 03/09 A.C.)
		EXPENDITURE - TITLE 2		
2	BUILDINGS, EQUIPMENT, ADMIN. EXPENDITURE			
20	Investments in immovable property			
2000	Property related costs	300,000	400,000	712,430.26
	TOTAL CHAPTER 20	300,000	400,000	712,430.26
21	Data processing			
2100	Equipment, software and other external services	350,000	400,000	520,817.00
	TOTAL CHAPTER 21	350,000	400,000	520,817.00
22	Movable property and associated costs			
2200	Office furniture, transport, technical & library equipment	100,000	220,000	202,665.13
	TOTAL CHAPTER 22	100,000	220,000	202,665.13
23	General administrative expenditure			
2300	General administrative expenditure	192,000	192,000	188,744.34
	TOTAL CHAPTER 23	192,000	192,000	188,744.34
24	Postal charges and Telecommunications			
2400	Postage and Telecommunications charges	100,000	100,000	96,081.96
	TOTAL CHAPTER 24	100,000	100,000	96,081.96
25	Expenditure on formal and other meetings			
2500	Meetings and notices	300,000	300,000	311,322.64
	TOTAL CHAPTER 25	300,000	300,000	311,322.64
26	Audits and Evaluations			
2600	Audits and Evaluations	145,000	220,000	115,400.00
	TOTAL CHAPTER 26	145,000	220,000	115,400.00
	TOTAL EXPENDITURE - TITLE 2	1,487,000	1,832,000	2,147,461.33

_		-1						
TITRE/TITLE	HEADINGS	BUDGE	BUDGET BUDGET		т	OUTT	URN	
CHAP.								
ART.	EXPENDITURE - TITLE 3	SRB 20	SRB 2010		SRB 2009		2008	
POSTE/ITEM	EXPENDITORE - TITLE 3	(C.A. 03/10	0 A.C.)	(C.A. 03/09 A.C.)		(C.A. 03/09 A.C.)		
		Commitments	Payments	Commitments	Payments	Commitments	Payments	
		EXPENDITU	JRE - TITLE 3					
3	OPERATIONAL EXPENDITURE							
30	Fees payable to the examination offices							
3000	Fees for the examination offices (E.U. and others)	5,200,000	5,200,000	5,200,000	5,200,000	4,995,295.87	3,928,005.46	
	TOTAL CHAPTER 30	5,200,000	5,200,000	5,200,000	5,200,000	4,995,295.87	3,928,005.46	
31	Maintenance of reference collections							
3100	Expend.for relevant organisms (E.U. and others)	pm	pm	pm	pm	0.00	0.00	
	TOTAL CHAPTER 31	pm	pm	pm	pm	0.00	0.00	
32	Procurement of other examination reports							
3200	Procurement of other exam.reports	288,000	288,000	240,000	200,000	284,895.00	185,715.00	
	TOTAL CHAPTER 32	288,000	288,000	240,000	200,000	284,895.00	185,715.00	
33	Examination of denominations							
3300	Expend.for examination of denominations	pm	pm	pm	pm	0.00	0.00	
	TOTAL CHAPTER 33	pm	pm	pm	pm	0.00	0.00	
34	Publications and translations							
3400	Official, general and promotional publications	200,000	200,000	250,000	248,000	233,362.54	184,419.72	
	TOTAL CHAPTER 34	200,000	200,000	250,000	248,000	233,362.54	184,419.72	
35	Technical studies, surveys, consultations							
3500	Technical studies	300,000	200,000	300,000	200,000	0.00	347,590.34	
	TOTAL CHAPTER 35	300,000	200,000	300,000	200,000	0.00	347,590.34	
36	Special advisers							
3600	Special advisers	40,000	40,000	40,000	40,000	39,757.04	24,328.56	
	TOTAL CHAPTER 36	40,000	40,000	40,000	40,000	39,757.04	24,328.56	
37	Multi-beneficiary program							
3700	Actions in the frame of the multi-beneficiary program	300,000	200,000	400,000	200,000	158,476.50	136,836.67	
	TOTAL CHAPTER 37	300,000	200,000	400,000	200,000	158,476.50	136,836.67	
	TOTAL TITLE 3	6,328,000	6,128,000	6,430,000	6,088,000	5,711,786.95	4,806,895.75	
	TOTAL EXPENDITURE	13,347,000	13,147,000	13,581,000	13,239,000	12,639,477.59	11,734,586.39	

# 3. SHEETS BY BUDGET HEADINGS

- 3.1. INCOME
- 3.2. EXPENDITURE



TITLE 3 - RESERVE

## TITLE 3 - RESERVE

## ITEM 3000 - Deficit Reserve

Budget 2010	Budget 2009	Outturn 2008
960,000	1,355,000	1,112,383.88

## **Comments**:

The purpose of this item is to balance income and payment appropriations.

## **Evaluation of income:**

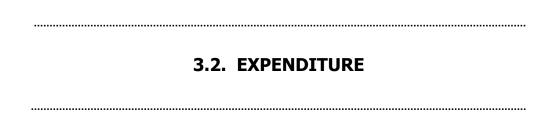
 Total payment appropriations
 13,147,000 EUR

 Total income
 12,187,000 EUR

 Deficit Reserve
 960,000 EUR

 Total:
 960,000 EUR

Community Plant Variety Office - Supplementary Rectifying Budget 2010 - Sheets by Budget Headings - Income



TITLE 1 - STAFF

## TITLE 1 - STAFF

## CHAPTER 11 - STAFF IN ACTIVE EMPLOYMENT

## ITEM 1100 - Expenditure related to staff in active employment

Appropriations 2010	Appropriations 2009	Outturn 2008	
5,200,000	4,897,000	4,432,906.02	

#### **Comments**:

In accordance with the Staff Regulations of officials of the European Communities and the Establishment plan found under point 4.1 of this document, the appropriations are intended to cover, notably:

- basic salaries;
- family allowances (household, dependant children and educational);
- expatriation and foreign residence allowances;
- fixed allowances of officials and temporary staff in grade C;
- employer's contribution to the social security scheme;
- costs relating to the running of restaurants, cafeterias and canteens;
- medical officers' fees, preventive medical care, medical consumables, the purchase of equipment and special furniture;
- employer's social security contributions for sickness insurance;
- employer's contribution towards occupational disease insurance, accidents and supplementary expenses
  resulting from the application of relevant provisions of the Staff Regulations covering those expenses not
  covered by the insurance;
- unemployment insurance for temporary staff;
- constitution and maintanence of pension rights for staff in their country of origin;
- birth grants;
- death grants;
- annual travel allowance;
- rent and/or transport allowances;
- fixed duty allowances;
- fixed local travel allowances covering cost of travel within the town perimeter of appointment location;
- redundancy and termination of contract allowances;
- overtime for officials, auxiliary staff and local staff in grades C and D;
- Office's contribution towards childminding (crèches, day-care centres);
- miscellaneous recrutement expenses;
- travelling expenses;
- installation and resettlement allowances;
- removal expenses;

- temporary daily subsistence allowances on transfer of staff;
- weightings;
- adjustments to remuneration made by the Council;
- expense coverage of national officials or other experts on secondment or temporary assignments to the Office
  or called in for short consultations, in particular to boost co-operation with the national offices and to develop
  technical protocols;
- reimbursement of additional costs to the Office relating to secondment or temporary assignment of Office officials to national or international offices under exchange agreements;
- expenditure incurred in practical administrative training for young graduates. This expenditure can include trainees' social security allowances and contributions, travel expenses at the beginning and at the end of the courses, travel expenses for travel connected with the training programme and reception or meal and documentation costs.

## **Evaluation of appropriations:**

1) Basic salaries		3,900,000 EUR
2) Other staff		10,000 EUR
3) Socio-medical infrastructure		35,000 EUR
4) Employer's social security contributions, pension scheme		600,000 EUR
5) Miscellaneous allowances and grants		40,000 EUR
6) Overtime		5,000 EUR
7) Child care		20,000 EUR
8) Exchange of officials and experts		40,000 EUR
9) Entering/leaving the service expenses/transfer		70,000 EUR
10) Salary weightings		480,000 EUR
Total		5,200,000 EUR
	Rounded up:	5,200,000 EUR

## CHAPTER 14 - EXTRA SERVICES

## ITEM 1400 - Interim staff, technical and administrative assistance

Appropriations 2010	Appropriations 2009	Outturn 2008	
10,000	95,000	46,109.94	

## **Comments:**

The appropriations are intended to cover, notably, expenses relating to:

- employment of interim staff, notably, typists, receptionists, etc.;
- personnel employed with technical and administrative subcontractors.

The phasing out of auxiliary contracts requires a strengthening of this post.

## **Evaluation of appropriations:**

1) Interim staff 10,000 EUR
2) Administrative and technical assistance for miscellaneous activities pm

Rounded up: 10,000 EUR

Community Plant Variety Office - Supplementary Rectifying Budget 2010 - Sheets by Budget Headings - Expenditure - Title I

# **4. ESTABLISHMENT PLAN**

## **ESTABLISHMENT PLAN**

## SUPPLEMENTARY RECTIFYING BUDGET 2010

Category and grade	Posts 2010		Posts 2009	
	Officials	Temporary Agents	Officials	Temporary Agents
AD 16	_	_	_	_
AD 15	-	1	-	1
AD 14	-	-	-	-
AD 13	1	1	1	1
AD 12	1	-	1	-
AD 11	-	1	-	1
AD 10	1	1	-	1
AD 9	-	-	1	-
AD 8	-	-	-	-
AD 7	-	-	-	
AD 6	-	2	-	1
AD 5	-	-	-	-
TOTAL	3	6	3	5
AST 11				
AST 10	-		_	_
AST 9	3	2	4	2
AST 8	2	3	2	2
AST 7	2	3	2	4
AST 6	-	6	-	6
AST 5	-	5	-	5
AST 4	1	5	1	5
AST 3	-	3	-	3
AST 2	-	-	-	-
AST 1		2	-	2
TOTAL	8	29	9	29
TOTAL GENERAL	11	35	12	34