



ESTIMATE OF INCOME AND EXPENDITURE FINANCIAL YEAR 2019

DRAFT BUDGET

ADOPTED BY THE ADMINISTRATIVE COUNCIL
DURING ITS SESSION ON 19 SEPTEMBER 2018



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1. INTRODUCTION

1.1. Income

1.1.1. The principle

Pursuant to Commission Regulation (EC) N° 1238/95 establishing the rules for the application of the Council Regulation, (EC) n° 2100/94 as regards the fees payable to the CPVO and as last amended by Commission Regulation (EC) n° 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
- interest on bank accounts.

1.1.2. Budgetary projections

Fee Types	Amount	(EUR)	Detail	(EUR)
Application fees - Online	1 507 500	=	3 350 Applications	x 450
Application fees - Paper	0	=	0 Applications	x 650
Examination fees	6 000 000	=	2 300 Examinations	x 2 609
Annual fees	9 570 000	=	29 000 Titles	x 330
Fees laid down by the Président	30 000	=	750 Taxes	x 40
Report fees	400 000	=	1 250 Reports	x 320
Sales of reports	120 000	=	375 Reports	x 320
Total	17 627 500			

The total forecast for income amounts to 18.475.000 euros. This figure is obtained as follows:

Fee Types	Amount	(EUR)
Income from taxes	17 627 500	
Deficit reserve	750 000	
Income from administrative operations	15 500	
Income from service benefits	pm	
Other income	82 000	
Multi-beneficiary program	pm	
Total	18 475 000	

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

1.2. Expenditure

The assumptions and methods of calculation on which the principal items of Title 1, Title 2 and Title 3 are based are included on the pages detailed by budget headings.

1.2.1. Title 1: Personnel

The establishment plan for 2019 foresees a total of 45 posts. These posts are broken down as follows:

The Presidency	3	AD	+	1	AST
The Technical Unit	6	AD	+	11	AST
The Administrative Unit	1	AD	+	7	AST
The Legal Unit	5	AD	+	5	AST
The Human Resources service				5	AST
The Audit Service	1	AD			

Expenditure registered under Title 1 amounts to 7.785.000 euros representing an increase of 3,80% compared to 2018.

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

1.2.2. Title2: Building, equipment, various administrative expenditure

The forecast of expenditure on Title 2 amounts to 1.870.000 euros representing an increase of 12,65% compared to 2018.

1.2.3. Title3: Operational expenditure

Appropriations registered under Title 3 amount to 9.950.000 euros representing an increase of 11,67% compared to 2018.

1.2.4. Total Expenditure

The total expenditure forecast for 2019 amounts to 19.605.000 euros for commitment appropriations and 18.475.000 euros for payment appropriations.

1.3. Deficit Reserve

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 2019 is calculated as follows:

Total payment appropriations	18 475 000
Total income	17 725 000
Deficit reserve	750 000

1.4. Conclusions And Prospects

The total of commitment appropriations in the draft budget amounts to 19.605.000 euros.

The total of income and payment appropriations in the draft budget amounts to 18.475.000 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:

- an increase of 3,80% in personnel expenditure;
- an increase of 12,65% in administrative expenditure; and
- an increase of 11,67% in operational expenditure.

2. SUMMARY TABLE

2.1. Income by title

CHAPTER	INCOME	DRAFT BUDGET 2019 (AC 09/18)	BUDGET 2018 (AC 03/18)	EXECUTED 2017 (AC 03/18)
ARTICLE				
1	INCOME			
1000	Income from taxes	17 627 500	15 389 420	13 262 555,00
	TOTAL TITLE 1	17 627 500	15 389 420	13 262 555,00
3	RESERVE			
3000	Deficit reserve	750 000	589 580	2 130 128,24
	TOTAL TITLE 3	750 000	589 580	2 130 128,24
5	INCOME FROM ADMINISTRATIVE OPERATIONS			
5000	Income from administrative operations	15 500	112 000	96 401,00
	TOTAL TITLE 5	15 500	112 000	96 401,00
6	EXPEND. REFUNDING & PROVIDED SERV. INCOME			
6000	Income from sales of the Official Gazette	pm	pm	pm
	TOTAL TITLE 6	pm	pm	pm
9	OTHER INCOME			
9100	Interest on account	82 000	150 000	99 280,19
9200	Donation and legacy	pm	pm	pm
9300	Multi-beneficiary program	pm	pm	pm
	TOTAL TITLE 9	82 000	150 000	99 280,19
	TOTAL INCOME	18 475 000	16 241 000	15 588 364,43

2.2. Expenditure

2.2.1 Table 1 - Title 1: Staff expenses, staff working within the CPVO

CHAPTER ARTICLE	EXPENSES - TITLE 1	DRAFT BUDGET 2019 (AC 09/18)	BUDGET 2018 (AC 03/18)	EXECUTED 2017 (AC 03/18)
11	Staff in active employment			
1100	Expenditure related to staff employed	7 290 000	7 020 000	6 009 209,63
	TOTAL CHAPTER 11	7 290 000	7 020 000	6 009 209,63
12	Further professional training			
1200	Further professional training	90 000	90 000	75 753,04
	TOTAL CHAPTER 12	90 000	90 000	75 753,04
13	Missions and duty travels			
1300	Missions and travel expenses	280 000	270 000	254 000,00
	TOTAL CHAPTER 13	280 000	270 000	254 000,00
14	Supplementary services			
1400	Interim staff, administrative and technical assistance	80 000	80 000	173 027,84
	TOTAL CHAPTER 14	80 000	80 000	173 027,84
15	Social welfare			
1500	Special assistance grants, other welfare expenditure	35 000	30 000	28 761,86
	TOTAL CHAPTER 15	35 000	30 000	28 761,86
17	Entertainment and representation expenses			
1700	Entertainment and representation expenses	10 000	10 000	10 231,53
	TOTAL CHAPTER 17	10 000	10 000	10 231,53
	EXPENSE TOTAL - TITLE 1	7 785 000	7 500 000	6 550 983,90

2.2.2 Table 2 - Title 2: Building, equipment, administrative expenditure

CHAPTER ARTICLE	EXPENSES - TITLE 2	DRAFT BUDGET 2019 (AC 09/18)	BUDGET 2018 (AC 03/18)	EXECUTED 2017 (AC 03/18)
20	Investments in immovable property			
2000	Property related costs	340 000	350 000	268 555,49
	TOTAL CHAPTER 20	340 000	350 000	268 555,49
21	Data processing			
2100	Equipment, software and other external services	800 000	620 000	605 368,02
	TOTAL CHAPTER 21	800 000	620 000	605 368,02
22	Movable property and associated costs			
2200	Office furniture, transport, technical & library equipment	70 000	60 000	65 275,41
	TOTAL CHAPTER 22	70 000	60 000	65 275,41
23	General administrative expenditure			
2300	General administrative expenditure	65 000	70 000	39 770,51
	TOTAL CHAPTER 23	65 000	70 000	39 770,51
24	Postal charges and Telecommunications			
2400	Postage and Telecommunications charges	85 000	90 000	62 526,55
	TOTAL CHAPTER 24	85 000	90 000	62 526,55
25	Expenditure on formal and other meetings			
2500	Meetings and notices	360 000	380 000	246 798,07
	TOTAL CHAPTER 25	360 000	380 000	246 798,07
26	Audits and Evaluations			
2600	Audits and Evaluations	150 000	90 000	94 349,02
	TOTAL CHAPTER 26	150 000	90 000	94 349,02
	EXPENSE TOTAL - TITLE 2	1 870 000	1 660 000	1 382 643,07

2.2.3 Table 3 - Title 3: Operational expenditure

CHAPTER ARTICLE	EXPENSES - TITLE 3	DRAFT BUDGET 2019 (AC 09/18)		BUDGET 2018 (AC 03/18)		EXECUTED 2017 (AC 03/18)	
		Commitment	Payments	Commitment	Payments	Commitment	Payments
30	Fees payable to the examination offices						
3000	Fees for the examination offices (E.U. and others)	8 700 000	7 570 000	7 600 000	6 400 000	8 597 294,00	6 293 996,61
	TOTAL CHAPTER 30	8 700 000	7 570 000	7 600 000	6 400 000	8 597 294,00	6 293 996,61
31	Maintenance of reference collections						
3100	Expend.for relevant organisms (E.U. and others)	pm	pm	pm	pm	pm	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	400 000	400 000	440 000	480 000	395 440,00	341 040,00
	TOTAL CHAPTER 32	400 000	400 000	440 000	480 000	395 440,00	341 040,00
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	150 000	150 000	170 000	150 000	71 406,65	71 659,24
	TOTAL CHAPTER 34	150 000	150 000	170 000	150 000	71 406,65	71 659,24
35	Technical studies, surveys, consultations						
3500	Technical studies	500 000	500 000	500 000	530 000	318 124,07	194 419,66
	TOTAL CHAPTER 35	500 000	500 000	500 000	530 000	318 124,07	194 419,66
36	Special advisers						
3600	Special advisers	200 000	200 000	200 000	200 000	98 219,38	100 431,12
	TOTAL CHAPTER 36	200 000	200 000	200 000	200 000	98 219,38	100 431,12
37	Multi-beneficiary program						
3700	Actions in the frame of the multi-beneficiary program	pm	0,00	pm	pm	0,00	0,00
	TOTAL CHAPTER 37	pm	pm	pm	0	pm	0,00
	TOTAL TITLE 3	9 950 000	8 820 000	8 910 000	7 760 000	9 480 484,10	7 001 546,63
	TOTAL EXPENDITURE	19 605 000	18 475 000	18 070 000	16 920 000	17 414 111,07	14 935 173,60

3. DETAIL BY BUDGET HEADINGS

3.1. Income

3.1.1. Item 1000: Fees

Budget	2019	Budget	2018	Outturn	2017
	17 627 500		15 389 420		13 262 555,00

Comments:

Council Regulation (EC) N° 2100/94 of 27 July 1994 instituting a Community protection system for new plant varieties (OJ n° L 227 of 01.09.1994, p.1) as last amended by Council Regulation (EC) n° 15/2008 (OJ n° L 8 of 11.01.2008).

This income of the Office comprises the fees paid by applicants for Community Plant Variety Rights and other parties involved in proceedings. Commission Regulation (EC) N° 1238/95 of 31 May 1995 establishing implementing rules for the application of Council Regulation (EC) N° 2100/94 as regards the fees payable to the Community Plant Variety Office, as last amended by Regulation (EC) n° 572/2008 (OJ n° L 161 of 20/06/2008).

Evaluation of income

1) Working assumptions

The forecasts regarding fees are based on the following assumptions:

- Number of applications expected	3 350
- Number of examinations invoiced	2 300
- Number of annual fees invoiced based on the title in force	29 000

2) Estimation of appropriations

The following income is estimated on the fees levels in force since 01.01.2016

Fees types	Amount
Application fees	1 507 500
Examination fees	6 000 000
Annual fees	9 570 000
Specific requests fee	pm
Appeal fee	pm
Fees laid down by the President	30 000
Report fees	400 000
Sales of reports	120 000
total	17 627 500

3.1.2. Item 3000 : Deficit Reserve

Budget	2019	Budget	2018	Outturn	2017
	750 000		589 580		2 130 128,24

Comments:

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

Evaluation of income

Total payment appropriations	18 475 000
Total income	17 725 000
Deficit reserve	750 000

3.1.3. Item 5000 : Income generated from administrative operations

Budget	2019	Budget	2018	Outturn	2017
	15 500		112 000		96 401,00

Evaluation of income

Income from valuable administrative services and/or reimbursement of expenses	15 500
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3.1.4. Item 6000: Income generated from the sales of the Official Gazette

Budget	2019	Budget	2018	Outturn	2017
	pm		pm		pm

Comments:

Contributions to Community programmes, expenditure refunding and income from services provided subject to payment.

Evaluation of income

Per memoria	pm
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3.1.5. Item 9100: Interest on account

Budget	2019	Budget	2018	Outturn	2017
	82 000		150 000		99 280,19

Comments:

Income generated from interest on account and from financial investments.

Evaluation of income

Interests	18 500 000	X	0,45% =	83 250
			Rounded total	82 000

3.1.6. Item 9200: Donation and legacy

Budget	2019	Budget	2018	Outturn	2017
	pm		pm		pm

Evaluation of income

Per memoria	pm
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3.1.7. Item 9300: Multi-beneficiary program

Budget	2019	Budget	2018	Outturn	2017
	pm		pm		pm

Comments:

This item will host contributions awarded by the European Commission to the European Agencies participating in the program in order to implement actions to contribute to an easier adhesion of certain countries to the European Union. In the particular case of the Office it is intended to promote the participation of these countries to work in the field of plant variety protection.

Evaluation of income

Appropriations from the European Community to the <i>Multi-beneficiary program</i>	pm
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3.2 Expenditure title 1

3.2.1. Item 1100: Exenditure related to staff in active employment

Appropriation 2019	Appropriation 2018	Outturn 2017
7 290 000	7 020 000	6 009 209,63

Comments:

In accordance with the Staff Regulations of officials of the European Communities and the Establishment plan found under point 4 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, canteens and meals;
- 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 maintenance 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;
- salaries of contract agent ;
- 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 and other education expenditure (crèches, day-care centres, schools);
- miscellaneous recruitment 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

Breakdown	EUR
Basic salaries	5 000 000
Other staff	465 000
Socio-medical infrastructure	20 000
Employer's social security contributions, pension scheme	1 000 000
Miscellaneous allowances and grants	285 000
Child care	30 000
Exchange of officials and experts	pm
Entering-leaving the service expenses-transfer	pm
Salary weightings	490 000
Total	7 290 000

3.2.2. Item 1200: Further training, language courses, retraining and information for staff

Appropriation 2019	Appropriation 2018	Outturn 2017
90 000	90 000	75 753,04

Comments:

In accordance with the Staff Regulations of officials of the European Communities, the appropriations are intended to cover, notably the organisation of language courses, introductory training, further professional training, professional re-orientation, courses on the use of modern techniques, seminars, etc.

It also covers the purchase of equipment and documentation and the hiring of professional organisational experts.

Evaluation of appropriations

Breakdown	EUR
Further training, language courses, retraining and information for staff	90 000

3.2.3. Item 1300: Mission expenses, travel expenses and other incidental expenditure

Appropriation 2019	Appropriation 2018	Outturn 2017
280 000	270 000	254 000,00

Comments:

In accordance with the Staff Regulations of officials of the European Communities, the appropriations are intended to cover, notably, transport costs, payment of daily subsistence allowances on mission and ancillary or special costs associated with missions, for office staff employed under the Staff Regulations and for experts and national or international officials seconded to the Office.

Evaluation of appropriations

Breakdown	EUR
Mission expenses, travel expenses and other incidental expenditure	280 000

3.2.4. Item 1400: Interim staff

Appropriation	2019	Appropriation 2018	Outturn	2017
	80 000	80 000		173 027,84

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.

Evaluation of appropriations

Breakdown	EUR
Interim staff	80 000
Administrative and technical assistance for miscellaneous activities	pm
Total	80 000

3.2.5. Item 1500: Special assistance grants-Social contacts between staff-Other welfare expenditure

Appropriation	2019	Appropriation 2018	Outturn 2017
	35 000	30 000	28 761,86

Comments:

In accordance with the Staff Regulations of officials of the European Communities, article 76, the appropriations are intended to cover, notably:

- expenditure on assistance grants which may be granted to an official, a former official or descendants of an official, finding themselves in a particularly difficult situation (when they cannot be granted a loan or an advance on their salary because of their financial situation).
- social, cultural and artistic events (reserved for cultural, artistic and social aspects);
- subsidies for sporting clubs and cultural associations;
- additional family assistance (assistance in the integration of family members of new officials or temporary agents such as language courses, etc.);
- miscellaneous subsidies;
- special aid for disabled persons;

- family assistance;
- reception of new staff; and,
- legal aid.

Evaluation of appropriations

Breakdown	EUR
Special assistance grants	pm
Social contact between staff	20 000
Other welfare expenditure	10 000
Total	30 000

3.2.6. Item 1700: Entertainment and representation expenses

Appropriation	2019	Appropriation	2018	Outturn	2017
10 000		10 000		10 231,53	

Comments:

The appropriations cover the reimbursement of costs incurred by authorised officials in meeting the Community Plant Variety Office's obligations in respect of entertainment or representation in the interests of the service.

Evaluation of appropriations

Breakdown	EUR
The appropriations are estimated at	10 000

3.3. Expenditure Title 2

3.3.1. Item 2000: Property related costs

Appropriation	2019	Appropriation 2018	Outturn 2017
340 000		350 000	268 555,49

Comments:

The appropriations are intended to cover, notably:

- rent and co-ownership expenses for the premises occupied by the Office and the hire of conference halls, storage space, archive space, sanitary facilities, kitchens, garages and car parks;
- insurance premiums payable under the insurance policies taken out for the premises occupied by the Office;
- expenses incurred in the consumption of water, gas, electricity and heating;
- maintenance costs, in accordance with the contracts in force (premises, lifts, central heating, air-conditioning equipment, etc.); cleaning costs (regular cleaning, purchase of cleaning products, washing, laundry & dry-cleaning products, etc.) and repainting, repairs and supplies required by the maintenance workshops;
- the purchase of equipment and the fitting-out and repair of buildings, e.g. alterations to partitioning, adjustments to technical installations and other specialised work (locks, electricity, sanitary installations, paintwork, redecorating, floor coverings, joinery, masonry, etc.);
- various expenses related to the security of persons, buildings and goods, particularly security surveillance contracts, the purchase, hire and maintenance of fire-fighting equipment, the replacement of equipment for officials and staff, first-aid equipment, the costs of checks required by law;
- the purchase or lease-purchase of buildings and technical assistance expenses incurred in the framework of major conversion works;
- financial and technical survey fees, prior to the acquisition or the construction of buildings and expertise advice relating to major conversion works;
- expenditure on buildings such as management fees for multiple occupancy of buildings, the costs of surveys of premises, taxes for general utilities (road charges, refuse collection, etc.) and associated costs.

Evaluation of appropriations

Breakdown	EUR
Rent	10 000
Insurance	10 000
Water, electricity, gas, and heating	56 000
Cleaning and maintenance	84 000
Fitting-out of premises	pm
Fire safety and surveillance of premises	100 000
Acquisition of immovable property	pm
Construction of building	pm
Other expenditure incurred with a view to the acquisition of immovable property or construction of building	pm
Other expenditure on building	80 000
Total	340 000

3.3.2. Item 2100: Equipment, software and external services

Appropriation	2019	Appropriation 2018	Outturn 2017
	800 000	620 000	605 368,02

Comments:

The appropriations are intended to cover, notably:

- the purchase, hire, appropriation lease and maintenance of software packages, miscellaneous computer consumables and other data-processing equipment. It also covers the costs of maintenance, operating and repairs;

- the costs of data processing companies and expert advice regarding costs of services such as:

- maintenance of existing equipment;
- installation of new equipment and the expansion of existing equipment (feasibility studies, analysis, programming, implementation etc.);
- purchase, hire and maintenance of all programmes and software, etc.;

- external data processing experts (operators, I.T. experts, system-engineers, data-entry staff, etc.).

Evaluation of appropriations

Breakdown	EUR
I.T. hardware	30 000
Software development	490 000
Other external services	pm
Licenses and maintenances	280 000
Total	800 000

3.3.3. Item 2200: Office furniture, technical installations, vehicles and library stocks

Appropriation	2019	Appropriation 2018	Outturn	2017
	70 000	60 000		65 275,41

Comments:

The appropriations are intended to cover, notably:

- expenditure on the purchase, renewal, replacement, occasional hiring, repairs and maintenance of office equipment, in particular, audio-visual, reproduction, archive, library and interpreting equipment such as booths, headsets and switching units for simultaneous interpreting facilities and various tools for maintenance workshops of the buildings;
- the purchase, rental, maintenance and repairs of technical equipment and installations such as fax machines, photocopiers, etc.;
- expenditure on the purchase, hire, installation and maintenance of electronic office equipment such as typewriters, calculators, word processors, etc. and expenditure relating to documentation, office supplies, etc.;
- office furniture requirements including new purchases, renewal, replacement, occasional rental, repairs and maintenance of existing furniture;
- the purchase, renewal, rental and maintenance of transport vehicles to meet the needs of the Office and vehicle operating and maintenance costs such as insurance, fuel, spare parts and all repair bills;
- special journeys (taxi or car hire) for which other means of transport are impossible;
- purchase of specialist books, directories, dictionaries, documents and other specialised non periodical publications in printed or electronic format (CD-ROM) and includes upgrading of existing volumes;
- purchase of special equipment for the Office library (catalogues, shelving, catalogue storage units, furniture, microfiche readers, CD-ROM readers, etc.);
- subscriptions to newspapers, specific periodicals, daily newspapers of the Member States, official journals, parliamentary records, foreign trade statistics, various bulletins and other special publications;
- binding and other costs essential for the upkeep of books and periodicals.

Evaluation of appropriations

Breakdown	EUR
Technical installations and equipment	41 000
Furniture	20 000
Vehicles-fuel-taxi	1 000
Documentation and library expenditure	8 000
Total	70 000

3.3.4. Item 2300: General administrative expenditure

Appropriation	2019	Appropriation	2018	Outturn	2017
	65 000		70 000		39 770,51

Comments:

The appropriations are intended to cover, notably:

- the purchase of paper, envelopes and office supplies, external printing, photocopying costs and the purchase of products for reproduction equipment;
- bank charges and the cost of connection to the interbank telecommunications network;
- exchange rate losses incurred by the Office in the course of the management of its budget, provided they are not offset by exchange rate gains;
- costs of bank guarantees with third parties, in order to fulfil contractual clauses;
- damages and the costs of settling claims against the Office (civil liability);
- various kinds of insurance (in particular civil liability insurance, theft, pecuniary liability of accounting officers, imprest administrators, and insurance for staff shops and restaurants);
- refreshments and meals served during internal meetings;
- office removals and the general handling of equipment, furniture and office supplies inside the building;
- payments for service benefits provided to the Office by Community institutions or bodies, in particular, interpretation for the sessions of the Administrative Council.

Evaluation of appropriations

Breakdown	EUR
Stationery and office supplies	25 000
Financial charges	5 000
Damages	pm
Other administrative expenditure	5 000
Administration aid provided by the Commission (interpretation, salary calculation, etc.,)	30 000
Others	pm
Total	65 000

3.3.5. Item 2400: Postal and telecommunications charges

Appropriation	2019	Appropriation 2018	Outturn	2017
	85 000	90 000		62 526,55

Comments:

The appropriations are intended to cover, notably:

- expenditure on postal and delivery charges for ordinary mail, for reports and publications, on postal and other packages sent by air or surface mail and on the Office's internal mail;
- telephone rentals and calls (official calls only, as private calls are billed), faxes, videoconferences, data transmission and the purchase of directories;
- expenditure on telecommunications equipment, including cables: purchase, hire, installation, maintenance, documentation, etc.

Evaluation of appropriations

Postage and delivery charges	40 000
Telephone subscriptions	45 000
Total	85 000

3.3.6. Item 2500: Expenditure on formal and other meetings

Appropriation	2019	Appropriation	2018	Outturn	2017
	360 000		380 000		246 798,07

Comments:

The appropriations are intended to cover, notably:

- travelling, subsistence and incidental expenses of experts and others, in particular members of the Administrative Council called to participate in subcommittees, study and work groups. This item also covers costs associated with the holding of meetings, provided they are not covered by the existing infrastructure;
- actions with countries affected by the enlargement of the European Union;
- expenditure relating to the organisation of conferences, congresses, seminars, fairs and meetings, with the exception of expenses on the existing infrastructure and the remuneration of conference interpreters;
- expenditure on free-lance translators, agency staff, drafting and other external services, in particular, the Translation Centre in Luxembourg.

Evaluation of appropriations

Breakdown	EUR
Meeting and notices	250 000
Miscellaneous expenditure for meetings (seminars, faires; etc.)	110 000
Total	360 000

3.3.7. Item 2600: Audits and Evaluations

Appropriation	2019	Appropriation 2018	Outturn 2017
	150 000	90 000	94 349,02

Comments:

The appropriations are intended to cover expenditure on internal audits, evaluations and management consultancy.

Evaluation of appropriations

Breakdown	EUR
Internal audit	90 000
Evaluation and management consulting	20 000
Audit of examination offices	40 000
Total	150 000

3.4. Expenditure Title 3

3.4.1. Item 3000: Fees payable to the competent organisations acting as examination offices

Financial Figures (Differentiated appropriations)

Appropriation 2019		Appropriation 2018		Outturn 2017	
Commitment	Payment	Commitment	Payment	Commitment	Payment
8 700 000	7 570 000	7 600 000	6 400 000	8 597 294,00	6 293 996,61

Comments:

The appropriations are intended to cover, notably:

- fees payable to the offices entrusted by the Office with the technical examination of plant varieties;
- fees payable to the offices entrusted with technical verification after the grant of protection by the Office.

Evaluation of appropriations

Breakdown	
1) Fees payable for carrying out the technical examination of plant varieties	
Number of applications requiring a commitment over one or several years:	2 933
Average cost of the examinations (€)	2 966
Total of perennial commitments (€)	8 700 000
2) Fees for technical checking of plant varieties (€)	
	pm
Total	8 700 000
Rounded up total	8 700 000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments				
			2019	2020	2021	2022	> 2022
Pre 2019 commitments still outstanding		4 200 000	3 000 000				
Appropriation	2018	7 600 000	2 800 000	2 500 000	1 200 000		
Appropriation	2019	8 700 000	1 770 000	2 500 000	960 000	750 000	
Total		20 500 000	7 570 000	5 000 000	2 160 000	750 000	

3.4.2. Item 3100: Expenditure for the maintenance of reference collections of varieties at the examination offices

Financial Figures (Differentiated appropriations)

Appropriation	2019	Appropriation	2018	Outturn	2017
Commitment	<i>Payment</i>	Commitment	<i>Payment</i>	Commitment	<i>Payment</i>
pm	pm	pm	pm	pm	0,00

3.4.3. Item 3200: Expenditure on the procurement of other examination reports available on the basis of an agreement between the Office and a competent authority within the Member States

Financial Figures (Differentiated appropriations)

Appropriation	2019	Appropriation	2018	Outturn	2017
Commitment	<i>Payment</i>	Commitment	<i>Payment</i>	Commitment	<i>Payment</i>
400 000	400 000	440 000	480 000	395 440,00	341 040,00

Comments:

The appropriations are intended to cover, notably costs incurred by the competent organisations of the Member States, in maintaining reference collections of the plant varieties as a basis for technical examination and/or verification requested by the Office.

Evaluation of appropriations

At the moment, fees are set at 320 € per examination report. The total expenditure amount for this item can be calculated as follows:

Breakdown				EUR
Requests to be made within the year for the taking over	1 250	applications	320 €	400 000
Safety margin for the entire item	0%			0
Total (€):			Total (€):	400 000

Rounded up total 400 000

The financial forecast for payments relating to commitments is presented as follows:

Commitment		Payments				
		2019	2020	2021	2022	> 2022
Pre 2019 commitments still outstanding	80 000	72 000				
Appropriation	2018	440 000	135 000	200 000		
Appropriation	2019	400 000	193 000	160 000	60 000	
Total	920 000	400 000	360 000	60 000		

3.4.4. Item 3300: Expenditure on the examination of variety denominations

Financial Figures (Differentiated appropriations)

Appropriation 2019		Appropriation 2018		Outturn 2017	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	pm	0,00	0,00

Comments:

Examination of proposed variety denominations (Article 54 paragraph 1 of Regulation (EC) n° 2100/94, last modified by Regulation (EC) n° 2506/95.

3.4.5. Item 3400: Official, general and promotional publications translation services

Financial Figures (Differentiated appropriations)

Appropriation 2019		Appropriation 2018		Outturn 2017	
Commitment	Payment	Commitment	Payment	Commitment	Payment
150 000	150 000	170 000	150 000	71 406,65	71 659,24

Comments:

The appropriations are intended to cover, notably:

- publications such as the Official Journal of the Office and other official publications;
- other publication costs relating to other Office publications, (brochures and publications for the dissemination of technical and economic knowledge relevant to the activities of the Office. This appropriation also covers publications deriving from seminars, symposiums, etc.);
- expenditure on Office publicity and promotional publications in order to advertise its activities to the economic sectors and public authorities concerned;
- freelance translators or agency staff, drafting and other work sent out and in particular, services provided by the Translation Centre in Luxembourg.

Evaluation of appropriations

Breakdown	EUR
Official publications	30 000
Miscellaneous publications	20 000
Translation service benefits	100 000
Total	150 000
<i>Rounded up total</i>	150 000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments			
			2019	2020	2021	2022 > 2022
Pre 2019 commitments still outstanding						
Appropriation	2018	170 000	108 000			
Appropriation	2019	150 000	42 000	108 000		
Total		320 000	150 000	108 000		

3.4.6. Item 3500: Technical studies

Financial Figures (Differentiated appropriations)

Appropriation	2019	Appropriation	2018	Outturn	2017
Commitment	<i>Payment</i>	Commitment	<i>Payment</i>	Commitment	<i>Payment</i>
500 000	500 000	500 000	530 000	318 124,07	194 419,66

Comments:

The appropriations are intended to cover the costs of specialised technical studies (technical studies, research and development, etc.).

Evaluation of appropriations

Breakdown	EUR
The appropriations are estimated at	500 000
Total (€):	500 000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments				
			2019	2020	2021	2022	> 2022
Pre 2019 commitments still outstanding		90 000	80 000				
Appropriation	2018	500 000	190 000				
Appropriation	2019	500 000	230 000	100 000	90 000		
Total		1 090 000	500 000	100 000	90 000		

3.4.7. Item 3600: Special Advisers

Financial Figures (Differentiated appropriations)

Appropriation	2019	Appropriation	2018	Outturn	2017
Commitment	<i>Payment</i>	Commitment	<i>Payment</i>	Commitment	<i>Payment</i>
200 000	200 000	200 000	200 000	98 219,38	100 431,12

Comments:

The appropriations are intended to cover, notably:

- the remuneration, travelling expenses and subsistence expenses of members of the Board of Appeal;
- preliminary legal costs and the services of lawyers or other experts called in to advise the Office. It also covers expenses incurred before the Court of Justice and other courts.

Evaluation of appropriations

Breakdown	EUR
Remuneration of members of the Board of appeal	100 000
Other works	100 000
Legal expenses	pm
Total (€):	Total (€): 200 000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			<i>Payments</i>				
			2019	2020	2021	2022	> 2022
Pre 2019 commitments still outstanding							
Appropriation	2018	200 000	pm				
Appropriation	2019	200 000	200 000				
Total		400 000	200 000				

3.4.8. Item 3700: Actions in the frame of the Multi-beneficiary program

Financial Figures (Differentiated appropriations)

Appropriation	2019	Appropriation	2018	Outturn	2017
Commitment	<i>Payment</i>	Commitment	<i>Payment</i>	Commitment	<i>Payment</i>
pm	0	pm	pm	0	0,00

Comments:

The creation of this item is justified by the participation of the Office in the Multi-beneficiary program in favour of certain countries launched by the European Community. The appropriations will be awarded by the European Commission and are intended, as far as the Office is concerned, to promote the participation of these countries to work in the field of plant variety protection.

Evaluation of appropriations

Breakdown	EUR
The appropriations are estimated at	pm
Total (€):	pm

The financial forecast for payments relating to commitments is presented as follows:

Commitment		<i>Payments</i>				
		2019	2020	2021	2022	> 2022
Pre 2019 commitments still outstanding	pm					
Appropriation	2018	pm	pm	pm		
Appropriation	2019	pm	pm	pm		
Total		0	0	0	0	

4. ESTABLISHMENT PLAN

Category and grade	Posts 2018		Posts 2019	
	Officials	Temporary Agents	Officials	Temporary Agents
AD 16	-	-	-	-
AD 15	-	1	-	1
AD 14	1	-	1	-
AD 13	-	-	1	-
AD 12	1	2	-	2
AD 11	-	-	-	-
AD 10	2	-	2	1
AD 9	1	1	1	1
AD 8	-	2	-	2
AD 7	-	1	-	-
AD 6	-	4	-	4
AD 5	-	-	-	-
TOTAL	5	11	5	11
AST 11	-	-	-	-
AST 10	2	3	2	3
AST 9	-	3	-	3
AST 8	-	1	-	2
AST 7	1	2	2	4
AST 6	1	8	-	9
AST 5	-	6	-	2
AST 4	-	1	-	1
AST 3	-	1	-	1
AST 2	-	-	-	-
AST 1	-	-	-	-
TOTAL	4	25	4	25
TOTAL GENERAL	9	36	9	36
<i>Total for the CPVO</i>		<i>45</i>		<i>45</i>