



**CPVO • OCVV**

Community Plant Variety Office  
Office Communautaire des Variétés Végétales

MV

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# ESTIMATE OF INCOME AND EXPENDITURE FINANCIAL YEAR 2024

DRAFT BUDGET

ADOPTED BY THE ADMINISTRATIVE COUNCIL DURING  
ITS SESSION ON 6th October 2023

Chairman of the Administrative Council of the  
Community Plant Variety Office  
**Marien Valstar**



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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 (EU) n° 2019/1978 of 26/11/2019, 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	Rounded Amount (EUR)		Detail	EUR
Application fees - Online	1,395,000	= 3,100	Applications	x 450
Examination fees	7,710,000	= 2,487	Examinations	x 3,100
Annual fees	12,122,000	= 31,900	Titles	x 380
Fees laid down by the President	45,000	= 900	Fees	x 50
Report fees	270,000	= 844	Reports	x 320
Sales of reports	160,000	= 500	Reports	x 320
<b>Rounded total</b>	<b>21,702,000</b>			

The total forecast for income amounts to 26,558,700.00 euros. This figure is obtained as follows:

Fee Types	Amount	EUR
Income from fees	21,702,000	
Deficit reserve	4,761,700	
Income from administrative operations	45,000	
Income from service benefits	pm	
Other income	50,000	
Multi-beneficiary program	pm	
<b>Total</b>	<b>26,558,700</b>	

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 2024 foresees a total of 51 posts. These posts are broken down as follows:

Presidency	5	AD		1	AST
Quality Audit	1	AD			
Legal and Governance Affairs Unit	5	AD	+	5	AST
People and Resources Unit	4	AD	+	6	AST
Digital Transformation Unit	6	AD	+	3	AST
Plant Variety Expertise Unit	7	AD	+	8	AST
Posts allocated	28	AD		23	AST

The CPVO has 6 contract agents (CA) post allocated in various units.

Expenditure registered under Title 1 amounts to 10,356,000.00 euros representing a decrease of 0.04% compared to 2023.

An establishment plan can be found under point 4 (page 28) of this document.

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

The forecast of expenditure on Title 2 amounts to 2,769,700.00 euros representing an increase of 47% compared to 2023.

### 1.2.3 Title 3: Operational expenditure

Commitment appropriations registered under Title 3 amount to 9,172,000.00 euros representing a decrease of 39% compared to 2023.

### 1.2.4 Total expenditure

The total expenditure forecast for 2024 amounts to 22,297,700.00 euros for commitment appropriations and 26,558,700.00 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 2024 is calculated as follows:

Total payment appropriations	26,558,700
Total income (free reserve excluded)	21,797,000
<b>Deficit reserve</b>	<b>4,761,700</b>

### 1.4 Conclusions and prospects

The total of commitment appropriations in 2024 amounts to 22,297,700.00 euros.

The total of income and payment appropriations in 2024 amounts to 26,558,700.00 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, enables it to preserve a stable and solid financial structure.

With regard to **commitments** the trends are as follows:

- a decrease of 0.04% in personnel expenditure;
- an increase 47% in administrative expenditure and,
- an increase of 39% in operational expenditure.

For the payment appropriations of the operational expenses, the increase corresponds to 28%.

**2 SUMMARY TABLE**

**2.1 Income by title**

CHAPTER	INCOME	DRAFT BUDGET	BUDGET	EXECUTED
ARTICLE		2024	2023	2022
		(AC 10/2023)	(AC 03/2023)	(AC 10/2023)
<b>1</b>	<b>INCOME</b>			
1000	Income from fees	21,702,000	20,260,000	18,318,353.00
	<b>TOTAL TITLE 1</b>	<b>21,702,000</b>	<b>20,260,000</b>	<b>18,318,353.00</b>
<b>3</b>	<b>RESERVE</b>			
3000	Deficit reserve	4,761,700	2,400,000	374,772.12
	<b>TOTAL TITLE 3</b>	<b>4,761,700</b>	<b>2,400,000</b>	<b>374,772.12</b>
<b>5</b>	<b>INCOME FROM ADMINISTRATIVE OPERATIONS</b>			
5000	Income from administrative operations	45,000	30,000	50,019.24
	<b>TOTAL TITLE 5</b>	<b>45,000</b>	<b>30,000</b>	<b>50,019.24</b>
<b>6</b>	<b>EXPEND. REFUNDING &amp; PROVIDED SERV. INCOME</b>			
6000	Income from sales of the Official Gazette	pm	pm	pm
	<b>TOTAL TITLE 6</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>
<b>9</b>	<b>OTHER INCOME</b>			
9100	Interest on account	50,000	40,000	101,610.76
9200	Donation and legacy	pm	pm	pm
9300	Multi-beneficiary program	pm	pm	
	<b>TOTAL TITLE 9</b>	<b>50,000</b>	<b>40,000</b>	<b>101,610.76</b>
	<b>TOTAL INCOME</b>	<b>26,558,700</b>	<b>22,730,000</b>	<b>18,844,755.12</b>

## 2.2 Expenditure

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

CHAPTER	EXPENSES - TITLE 1	DRAFT BUDGET 2,024 (AC 10/2023)	BUDGET 2,023 (AC 03/2023)	EXECUTED 2,022 (AC 10/2023)
ARTICLE				
<b>11</b>	<b>Staff in active employment</b>			
1100	Expenditure related to staff employed	10,018,000	10,035,000	8,219,077.04
	<b>TOTAL CHAPTER 11</b>	<b>10,018,000</b>	<b>10,035,000</b>	<b>8,219,077.04</b>
<b>12</b>	<b>Further professional training</b>			
1200	Further professional training	150,000	85,000	65,252.56
	<b>TOTAL CHAPTER 12</b>	<b>150,000</b>	<b>85,000</b>	<b>65,252.56</b>
<b>13</b>	<b>Missions and duty travels</b>			
1300	Missions and travel expenses	155,000	200,000	128,207.86
	<b>TOTAL CHAPTER 13</b>	<b>155,000</b>	<b>200,000</b>	<b>128,207.86</b>
<b>14</b>	<b>Supplementary services</b>			
1400	Interim staff, administrative and technical assistance	pm	pm	35,807.72
	<b>TOTAL CHAPTER 14</b>	<b>0</b>	<b>0</b>	<b>35,807.72</b>
<b>15</b>	<b>Social welfare</b>			
1500	Special assistance grants, other welfare expenditure	31,000	35,000	13,900.38
	<b>TOTAL CHAPTER 15</b>	<b>31,000</b>	<b>35,000</b>	<b>13,900.38</b>
<b>17</b>	<b>Entertainment and representation expenses</b>			
1700	Entertainment and representation expenses	2,000	5,000	1,068.69
	<b>TOTAL CHAPTER 17</b>	<b>2,000</b>	<b>5,000</b>	<b>1,068.69</b>
	<b>EXPENSE TOTAL - TITLE 1</b>	<b>10,356,000</b>	<b>10,360,000</b>	<b>8,463,314.25</b>

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

CHAPTER	EXPENSES - TITLE 2	DRAFT BUDGET 2024 (AC 10/2023)	BUDGET 2023 (AC 03/2023)	EXECUTED 2022 (AC 10/2023)
ARTICLE				
<b>20</b>	<b>Investments in immovable property</b>			
2000	Property related costs	1,068,000	336,000	298,154.30
	<b>TOTAL CHAPTER 20</b>	<b>1,068,000</b>	<b>336,000</b>	<b>298,154.30</b>
<b>21</b>	<b>Data processing</b>			
2100	Equipment, software and other external services	1,220,000	1,160,000	1,032,529.33
	<b>TOTAL CHAPTER 21</b>	<b>1,220,000</b>	<b>1,160,000</b>	<b>1,032,529.33</b>
<b>22</b>	<b>Movable property and associated costs</b>			
2200	Office furniture, transport, technical & library equipment	16,700	24,000	25,674.66
	<b>TOTAL CHAPTER 22</b>	<b>16,700</b>	<b>24,000</b>	<b>25,674.66</b>
<b>23</b>	<b>General administrative expenditure</b>			
2300	General administrative expenditure	48,000	50,000	51,325.46
	<b>TOTAL CHAPTER 23</b>	<b>48,000</b>	<b>50,000</b>	<b>51,325.46</b>
<b>24</b>	<b>Postal charges and Telecommunications</b>			
2400	Postage and Telecommunications charges	75,000	75,000	61,522.58
	<b>TOTAL CHAPTER 24</b>	<b>75,000</b>	<b>75,000</b>	<b>61,522.58</b>
<b>25</b>	<b>Expenditure on formal and other meetings</b>			
2500	Meetings and notices	217,000	140,000	192,698.71
	<b>TOTAL CHAPTER 25</b>	<b>217,000</b>	<b>140,000</b>	<b>192,698.71</b>
<b>26</b>	<b>Audits and Evaluations</b>			
2600	Audits and Evaluations	125,000	105,000	158,966.25
	<b>TOTAL CHAPTER 26</b>	<b>125,000</b>	<b>105,000</b>	<b>158,966.25</b>
	<b>EXPENSE TOTAL - TITLE 2</b>	<b>2,769,700</b>	<b>1,890,000</b>	<b>1,820,871.29</b>

2.2.3 Table 2 - Title 3: Operational expenditure

CHAPTER ARTICLE	EXPENSES - TITLE 3	DRAFT BUDGET 2024 (AC 10/2023)		BUDGET 2023 (AC 03/2023)		EXECUTED 2022 (AC 10/2023)	
		Commitment	Payment	Commitment	Payment	Commitment	Payment
<b>30</b>	<b>Fees payable to the examination offices</b>						
3000	Fees for the examination offices (E.U. and others)	8,400,000	8,073,000	9,100,000	7,970,000	7,623,483.00	7,718,949.75
	<b>TOTAL CHAPTER 30</b>	<b>8,400,000</b>	<b>8,073,000</b>	<b>9,100,000</b>	<b>7,970,000</b>	<b>7,623,483.00</b>	<b>7,718,949.75</b>
<b>31</b>	<b>Maintenance of reference collections</b>						
3100	Expend.for relevant organisms (E.U. and others)	pm	pm	pm	pm	pm	pm
	<b>TOTAL CHAPTER 31</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>
<b>32</b>	<b>Procurement of other examination reports</b>						
3200	Procurement of other exam.reports	450,000	475,000	450,000	460,000	440,640.00	410,640.00
	<b>TOTAL CHAPTER 32</b>	<b>450,000</b>	<b>475,000</b>	<b>450,000</b>	<b>460,000</b>	<b>440,640.00</b>	<b>410,640.00</b>
<b>33</b>	<b>Examination of denominations</b>						
3300	Expend.for examination of denominations	pm	pm	pm	pm	pm	pm
	<b>TOTAL CHAPTER 33</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>0.00</b>	<b>0.00</b>
<b>34</b>	<b>Publications and translations</b>						
3400	Official, general and promotional publications	42,000	42,000	40,000	40,000	12,861.02	13,981.02
	<b>TOTAL CHAPTER 34</b>	<b>42,000</b>	<b>42,000</b>	<b>40,000</b>	<b>40,000</b>	<b>12,861.02</b>	<b>13,981.02</b>
<b>35</b>	<b>Technical studies, surveys, consultations</b>						
3500	Technical studies	115,000	145,000	pm	750,000	368,560.00	306,839.80
	<b>TOTAL CHAPTER 35</b>	<b>115,000</b>	<b>145,000</b>	<b>0</b>	<b>750,000</b>	<b>368,560.00</b>	<b>306,839.80</b>
<b>36</b>	<b>Special advisers</b>						
3600	Special advisers	165,000	165,000	80,000	60,000	139,668.40	110,159.01
	<b>TOTAL CHAPTER 36</b>	<b>165,000</b>	<b>165,000</b>	<b>80,000</b>	<b>60,000</b>	<b>139,668.40</b>	<b>110,159.01</b>
<b>37</b>	<b>Multi-beneficiary program</b>						
3700	Actions in the frame of the multi-beneficiary program	pm	pm	pm	pm	pm	pm
	<b>TOTAL CHAPTER 37</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>
<b>38</b>	<b>Building purchase</b>						
3800	Building purchase	pm	4,533,000	5,300,000	1,200,000	pm	pm
	<b>TOTAL CHAPTER 38</b>	<b>pm</b>	<b>4,533,000</b>	<b>5,300,000</b>	<b>1,200,000</b>	<b>pm</b>	<b>pm</b>
	<b>TOTAL TITLE 3</b>	<b>9,172,000</b>	<b>13,433,000</b>	<b>14,970,000</b>	<b>10,480,000</b>	<b>8,585,212.42</b>	<b>8,560,569.58</b>
	<b>TOTAL EXPENDITURE</b>	<b>22,297,700</b>	<b>26,558,700</b>	<b>27,220,000</b>	<b>22,730,000</b>	<b>18,869,397.96</b>	<b>18,844,755.12</b>



### 3 DETAIL BY BUDGET HEADINGS

#### 3.1 Income

##### 3.1.1 Item 1000 : Fees

Budget	2024	Budget	2023	Outturn	2022
	21,702,000		20,260,000		18,318,353.00

#### 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	3,100
- Number of examinations invoiced	2,487
- Number of annual fees invoiced based on the title in force	31,900

##### 2) Estimation of appropriations

The following income is estimated on the new fees levels in force on 01.07.2023

Fees types	Amount
Application fees	1,395,000
Examination fees	7,710,000
Annual fees	12,122,000
Specific requests fee	pm
Appeal fee	pm
Fees laid down by the President	45,000
Report fees	270,000
Sales of reports	160,000
<b>total</b>	<b>21,702,000</b>
<b>Rounded total</b>	<b>21,702,000</b>

### 3.1.2 Item 3000 : Deficit Reserve

Budget	2024	Budget	2023	Outturn	2022
	4,761,700		2,400,000		374,772.12

#### Comments:

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

#### Evaluation of income

Total payment appropriations (a)	26,558,700
Total income (b)	21,797,000
<b>Deficit reserve (a) - (b)</b>	<b>4,761,700</b>

### 3.1.3 Item 5000 : Income generated from administrative operations

Budget	2024	Budget	2023	Outturn	2022
	45,000		30,000		50,019.24

#### Evaluation of income

Income from valuable administrative services and/or reimbursement of expenses	45,000
Royalties	
Audit fees	pm
<b>total</b>	<b>45,000</b>

### 3.1.4 Item 6000: Income generated from the sales of the Official Gazette

Budget	2024	Budget	2023	Outturn	2022
	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	2024	Budget	2023	Outturn	2,022
	50,000		40,000		101,610.76

#### Comments:

Income generated from interests on account.

#### Evaluation of income

Interests on investments	20,000,000	X	0.25%	=	50,000
Interests on bank account					pm
<b>Rounded total</b>					<b>50,000</b>

### 3.1.6 Item 9200: Donation and legacy

Budget	2024	Budget	2023	Outturn	2,022
	pm		pm		pm

#### Evaluation of income

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

Budget	2024	Budget	2023	Outturn	2,022
	pm		pm		0

#### 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: Expenditure related to staff in active employment

Appropriation 2024	Appropriation 2023	Outturn 2022
10,018,000	10,035,000	8,219,077.04

#### 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 AST;
- 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 agents ;
- 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 grade AST;
- 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
Administrative charges	140,000
Management allowance	1,000
Coffee and canteen	5,000
Travel installation and removal	50,000
Interviews and publications	pm
Medical expenses	30,000
Pensions and related charges FP/TF	1,196,000
Pensions and related charges CA	62,000
Salaries for FP/TF	7,974,000
Salaries for CA	413,000
Schools and creches	42,000
Seconded national expert	pm
Trainee expenses	105,000
<b>Total</b>	<b>10,018,000</b>

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

Appropriation	2024	Appropriation	2023	Outturn	2022
	150,000		85,000		65,252.56

#### 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
IT training	pm
Language training	pm
SLA with DR HR	pm
Other trainings	150,000
<b>Total</b>	<b>150,000</b>

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

Appropriation	2024	Appropriation	2023	Outturn	2022
	155,000		200,000		128,207.86

#### 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

Mission expenses, travel expenses and other incidental expenditure	<b>155,000</b>
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### 3.2.4 Item 1400: Interim staff

Appropriation 2024	Appropriation 2023	Outturn 2022
pm	pm	35,807.72

#### 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	pm
Administrative and technical assistance for miscellaneous activities	
<b>Total</b>	<b>0</b>

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

Appropriation 2024	Appropriation 2023	Outturn 2022
31,000	35,000	13,900.38

#### 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
CEZAM cards	1,000
Christmas party	5,000
Family languages trainings	6,000
Other events	5,000
Social days	9,000
Special assistance	pm
Health and Wellbeing	5,000
<b>Total</b>	<b>31,000</b>

### 3.2.6 Item 1700: Entertainment and representation expenses

Appropriation 2024	Appropriation 2023	Outturn 2022
2,000	5,000	1,068.69

#### 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

The appropriations are estimated at	<b>2,000</b>
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### 3.3 Expenditure Title 2

#### 3.3.1 Item 2000: Property related costs

Appropriation 2024	Appropriation 2023	Outturn 2022
1,068,000	336,000	298,154.30

#### 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
Cleaning and maintenance	58,000
Co-ownership fees	21,000
Electricity	50,000
Fixtures and fittings	pm
Garden maintenance Flower Decoration	17,000
Gas	30,000
Insurance (buildings and IT)	15,000
Buildings maintenance (annual and ad hoc)	65,000
Parkings (HBM and Public)	5,000
Property purchase	pm
Urgent building costs	pm
Recycling	2,000
Refurbishment (renovation works)	pm
Security (Télésurveillance/Guards/Fire extinguishers/Access control) including maintenance	70,000
Buildings taxes (Taxe foncière/Habitation)	pm
Water	3,000
Expenditures linked to property purchase or renovation (notary/architect/etc)	732,000
<b>Total</b>	<b>1,068,000</b>

### 3.3.2 Item 2100: Equipment, software and external services

Appropriation 2024	Appropriation 2023	Outturn 2022
1,220,000	1,160,000	1,032,529.33

#### 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, IT experts, system-engineers, data-entry staff, etc.).

### Evaluation of appropriations

Breakdown	EUR
Development and assistance (extra-muros)	635,000
Hardware	34,000
Licenses and maintenances	447,000
External services providers (intra-muros)	101,000
Others costs	3,000
<b>Total</b>	<b>1,220,000</b>

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

Appropriation 2024	Appropriation 2023	Outturn 2022
16,700	24,000	25,674.66

#### 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
Books and subscriptions	3,000
Car Insurance and expenses linked to vehicles	pm
Rent for Coffee and water machine and supplies for canteen	1,200
Furniture (tables, chairs, cupboards, lamps, etc)	3,000
Office equipment	1,000
Copiers and scanners	7,500
Postage, Franking machine and balance	pm
Urgent expense for furniture, technical installations, vehicle and library stocks	1,000
Telephone - maintenance switchboard	pm
<b>Total</b>	<b>16,700</b>

### 3.3.4 Item 2300: General administrative expenditure

Appropriation 2024	Appropriation 2023	Outturn 2022
48,000	50,000	51,325.46

#### 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;
- legal advice, 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
Agencies Permanent Secretariat	3,000
Financial charges	3,000
Administration aid provided by the Commission (interpretation, salary calculation, etc.)	pm
Outsourced reception	3,000
Stationery and office supplies	15,000
Other administrative expenditure	2,000
Damages to property and vehicle	pm
Archives (paper destruction/outsourcing)	2,000
Legal costs	20,000
<b>Total</b>	<b>48,000</b>

### 3.3.5 Item 2400: Postal and telecommunications charges

Appropriation 2024	Appropriation 2023	Outturn 2022
75,000	75,000	61,522.58

#### 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

Breakdown	EUR
Express deliveries	2,000
Postage and franking expenses	13,000
Other postal charges	pm
Phone subscriptions and internet	60,000
<b>Total</b>	<b>75,000</b>

### 3.3.6 Item 2500: Expenditure on formal and other meetings

Appropriation 2024	Appropriation 2023	Outturn 2022
217,000	140,000	192,698.71

#### 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
Other meetings (Administrative/IT/with Commission/etc)	15,000
Administrative Council Meetings	60,000
Meetings with breeders organisations	pm
EOs and technical experts Meetings	55,000
Fairs and exhibitions	25,000
Legal meetings and legal working groups	pm
Management Team Meetings	2,000
International collaboration Outside EU (present and future)	pm
Provisional Meeting costs	5,000
QAS Meetings	pm
Meetings linked to Research and Developpement projects	pm
PVR and enforcement Seminars	45,000
UPOV meetings	pm
Promotional items	10,000
<b>Total</b>	<b>217,000</b>

### 3.3.7 Item 2600: Audits and Evaluations

Appropriation 2024	Appropriation 2023	Outturn 2022
125,000	105,000	158,966.25

#### Comments:

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

### Evaluation of appropriations

Breakdown	EUR
Consulting	10,000
Evaluation and other audits	pm
Internal Audit	75,000
Quality Audits	40,000
Other expenses (DPO)	pm
<b>Total</b>	<b>125,000</b>

### 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 2024		Appropriation 2023		Outturn 2022	
Commitment	Payment	Commitment	Payment	Commitment	Payment
8,400,000	8,073,000	9,100,000	7,970,000	7,623,483.00	7,718,949.75

#### 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		EUR
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 - rounded amount		2,864
<b>Total of perennial commitments</b>		<b>8,400,000</b>
2) Fees for technical checking of plant varieties		
		pm
	<b>Total</b>	<b>8,400,000</b>
<b>Rounded total</b>		<b>8,400,000</b>

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

Commitment			Payments budget				
			2024	2025	2026	2027	> 2027
Pre 2024 commitments still outstanding	4,473,000		4,473,000				
Appropriation 2023	9,100,000		3,100,000	3,500,000	1,400,000	600,000	500,000
Appropriation 2024	8,400,000		500,000	2,800,000	3,200,000	1,300,000	600,000
<b>Total</b>	<b>21,973,000</b>		<b>8,073,000</b>	<b>6,300,000</b>	<b>4,600,000</b>	<b>1,900,000</b>	<b>1,100,000</b>

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

#### Financial Figures (Differentiated appropriations)

Appropriation 2024		Appropriation 2023		Outturn 2022	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	pm	pm	pm

#### 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.

### 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 2024		Appropriation 2023		Outturn 2022	
Commitment	Payment	Commitment	Payment	Commitment	Payment
450,000	475,000	450,000	460,000	440,640.00	410,640.00

#### Comments:

The appropriations are intended to cover, notably costs of fees payable to the offices for purchases of take over reports.

#### 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	1,406	applications	320 €	450,000
Safety margin for the entire item	0%			0
<b>Total</b>				<b>450,000</b>
<b>Rounded total</b>				<b>450,000</b>

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

Commitment	Payments - Budget				
	2024	2025	2026	2027	> 2027
Pre 2024 commitments still outstanding	440,000	155,500			
Appropriation 2023	256,500	126,000	90,000	22,500	18,000
Appropriation 2024	450,000	193,500	126,000	90,000	22,500
<b>Total</b>	<b>1,146,500</b>	<b>475,000</b>	<b>216,000</b>	<b>112,500</b>	<b>40,500</b>



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

#### Financial Figures (Differentiated appropriations)

Appropriation 2024		Appropriation 2023		Outturn 2022	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	pm	pm	pm

#### 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 2024		Appropriation 2023		Outturn 2022	
Commitment	Payment	Commitment	Payment	Commitment	Payment
42,000	42,000	40,000	40,000	12,861.02	13,981.02

#### 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	2,000
Miscellaneous publications	10,000
Translation service benefits	30,000
<b>Total</b>	<b>42,000</b>
<b>Rounded total</b>	<b>42,000</b>

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

Commitment	Payments - Budget				
	2024	2025	2026	2027	> 2027
Pre 2024 commitments still outstanding					
Appropriation 2023	10,000				
Appropriation 2024	42,000	32,000	10,000		
<b>Total</b>	<b>52,000</b>	<b>42,000</b>	<b>10,000</b>		

### 3.4.6 Item 3500: Technical studies - Research and development

#### Financial Figures (Differentiated appropriations)

Appropriation 2024		Appropriation 2023		Outturn	2022
Commitment	Payment	Commitment	Payment	Commitment	Payment
115,000	145,000	pm	750,000	368,560.00	306,839.80

#### Comments:

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

#### Evaluation of appropriations

Breakdown	EUR
Technical studies - Research and development	115,000
<b>Total</b>	<b>115,000</b>

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

Commitment			Payments - Budget				
			2024	2025	2026	2027	> 2027
Pre 2024 commitments still outstanding		125,000	145,000				
Appropriation	2023	pm	pm	pm	pm		
Appropriation	2024	115,000	pm	115,000	pm	pm	
<b>Total</b>		<b>240,000</b>	<b>145,000</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	

### 3.4.7 Item 3600: Special Advisers

#### Financial Figures (Differentiated appropriations)

Appropriation 2024		Appropriation 2023		Outturn 2022	
Commitment	Payment	Commitment	Payment	Commitment	Payment
165,000	165,000	80,000	60,000	139,668.40	110,159.01

#### Comments:

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	110,000
Other works	15,000
Legal expenses	40,000
<b>Total</b>	<b>165,000</b>

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

Commitment	Payments - Budget				
	2024	2025	2026	2027	> 2027
Pre 2024 commitments still outstanding					
Appropriation 2023 50,000	12,000	38,000			
Appropriation 2024 165,000	153,000	12,000	pm		
<b>Total 215,000</b>	<b>165,000</b>	<b>50,000</b>	<b>0</b>		

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

#### Financial Figures (Differentiated appropriations)

Appropriation 2024		Appropriation 2023		Outturn 2022	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	pm	pm	pm

#### 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
<b>Total</b>	<b>pm</b>

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

Commitment		Payments - Budget				
		2024	2025	2026	2027	> 2027
Pre 2024 commitments still outstanding	pm					
Appropriation 2023	pm	pm	pm			
Appropriation 2024	pm	pm	pm			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 3.4.9 Item 3800: Building purchase

#### Financial Figures (Differentiated appropriations)

Appropriation 2024		Appropriation 2023		Outturn 2022	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	4,532,375	5,300,000	1,200,000	pm	pm

#### Comments:

The creation of this item is justified to cover projects for building purchase which will be paid over 3 years after the signature of the contract.

#### Evaluation of appropriations

Breakdown	EUR
The appropriations are estimated at	pm
<b>Total</b>	<b>pm</b>

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

Commitment	Payments - Budget				
	2024	2025	2026	2027	> 2027
Pre 2024 commitments still outstanding	pm				
Appropriation 2023	5,043,875	4,532,375	511,500		
Appropriation 2024	pm	pm	pm		
<b>Total</b>	<b>5,043,875</b>	<b>4,532,375</b>	<b>511,500</b>		

This project includes the building and architect services.

#### 4 ESTABLISHMENT PLAN

Category and grade	Posts authorised for 2024		Posts authorised for 2023		Posts actually filled 2022	
	Officials	Temporary Agents	Officials	Temporary Agents	Officials	Temporary Agents
AD 16	-	-	-	-	-	-
AD 15	-	-	-	-	-	-
AD 14	2	1	2	1	1	1
AD 13	-	1	-	1	1	-
AD 12	1	1	-	1	-	1
AD 11	1	1	2	1	1	-
AD 10	-	4	-	3	1	2
AD 9	-	2	-	2	-	4
AD 8	-	2	-	1	-	1
AD 7	-	5	-	6	-	4
AD 6	-	4	-	6	-	5
AD 5	1	2	1	-	-	-
<b>TOTAL</b>	<b>5</b>	<b>23</b>	<b>5</b>	<b>22</b>	<b>4</b>	<b>18</b>
AST 11	-	2	-	1	-	-
AST 10	-	1	-	2	-	2
AST 9	-	4	-	3	1	3
AST 8	1	3	1	4	-	3
AST 7	-	8	-	9	1	8
AST 6	-	1	-	-	-	3
AST 5	-	3	-	4	-	4
AST 4	-	-	-	-	-	-
AST 3	-	-	-	-	-	-
AST 2	-	-	-	-	-	-
AST 1	-	-	-	-	-	-
<b>TOTAL</b>	<b>1</b>	<b>22</b>	<b>1</b>	<b>23</b>	<b>2</b>	<b>23</b>
<b>TOTAL GENERAL</b>	<b>6</b>	<b>45</b>	<b>6</b>	<b>45</b>	<b>6</b>	<b>41</b>

**Total for the CPVO** **51** **51** **47**

*One official on "leave on personal grounds", not covered by the establishment plan*

Contract staff posts	2024	2023	2022
FG IV	3	3	2
FG III	3	3	3
FG II	-	-	-
FG I	-	-	-
<b>Total FG</b>	<b>6</b>	<b>6</b>	<b>5</b>
Seconded national experts posts	pm	1	pm
<b>Total</b>	<b>6</b>	<b>7</b>	<b>5</b>