

ESTIMATE OF INCOME AND
EXPENDITURE FINANCIAL YEAR 2021

RECTIFYING BUDGET N°1

ADOPTION BY THE ADMINISTRATIVE COUNCIL
BY WRITEN PROCEDURE

Chairman of the Administrative Council of the
Community Plant Variety Office

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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	Rounded Amount (EUR)		Detail	EUR
Application fees - Online	1 410 000	= 3 140	Applications	x 450
Examination fees	7 000 000	= 2 170	Examinations	x 3 225
Annual fees	9 900 000	= 30 010	Titles	x 330
Fees laid down by the President	30 000	= 750	Fees	x 40
Report fees	430 000	= 1 344	Reports	x 320
Sales of reports	140 000	= 438	Reports	x 320
Rounded total	18 910 000			

The total forecast for income amounts to 19.323.000 euros. This figure is obtained as follows:

Fee Types	Amount	EUR
Income from fees	18 910 000	
Deficit reserve	263 000	
Income from administrative operations	20 000	
Income from service benefits	pm	
Other income	130 000	
Multi-beneficiary program	pm	
Total	19 323 000	

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 2021 foresees a total of 45 posts. These posts are broken down as follows:

The President	3	AD	+	1	AST
Vice-Presidency	4	AD	+	5	AST
The Technical Unit	7	AD	+	10	AST
The Administrative Unit and Human Resources	2	AD	+	6	AST
The IT Unit	3	AD	+	3	AST
The Audit Service	1	AD			

The CPVO has 6 contract agents in various sectors.

Expenditure registered under Title 1 amounts to 8.787.000 euros representing an increase of 5,36% compared to 2020.

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 1.916.000 euros representing a decrease of 2,04% compared to 2020.

1.2.3 Title3: Operational expenditure

Commitment appropriations registered under Title 3 amount to 9.335.000 euros representing a decrease of 8,57% compared to 2020.

1.2.4 Total Expenditure

The total expenditure forecast for 2021 amounts to 20.038.000 euros for commitment appropriations and 19.323.000 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 2021 is calculated as follows:

Total payment appropriations	19 323 000
Total income (free reserve excluded)	19 060 000
Deficit reserve	263 000

1.4 Conclusions And Prospects

The total of commitment appropriations in the draft budget amounts to 20.038.000 euros.

The total of income and payment appropriations in the draft budget amounts to 19.323.000 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, enables it to preserve a stable and solid financial structure.

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

- an increase of 5,36% in personnel expenditure;
- a decrease of 2,04% in administrative expenditure; and,
- an increase of 8,57% in operational expenditure.

For the **payment appropriation** of the operational expenses, the decrease corresponds to -11,04%.

2 SUMMARY TABLE

2.1 Income by title

CHAPTER	INCOME	DRAFT BUDGET 2021 (AC 09/2020)	BUDGET 2020 (AC 09/2019)	EXECUTED 2019 (AC 09/2020)
ARTICLE				
1	INCOME			
1000	Income from fees	18 910 000	19 130 000	17 671 918,00
	TOTAL TITLE 1	18 910 000	19 130 000	17 671 918,00
3	RESERVE			
3000	Deficit reserve	263 000	756 000	-1 348 900,89
	TOTAL TITLE 3	263 000	756 000	-1 348 900,89
5	INCOME FROM ADMINISTRATIVE OPERATIONS			
5000	Income from administrative operations	20 000	20 000	23 992,37
	TOTAL TITLE 5	20 000	20 000	23 992,37
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	130 000	80 000	28 799,87
9200	Donation and legacy	pm	pm	pm
9300	Multi-beneficiary program	pm	pm	
	TOTAL TITLE 9	130 000	80 000	28 799,87
	TOTAL INCOME	19 323 000	19 986 000	16 375 809,35

2.2 Expenditure

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

CHAPTER ARTICLE	EXPENSES - TITLE 1	DRAFT BUDGET 2 021 (AC 09/2020)	BUDGET 2 020 (AC 09/2019)	EXECUTED 2 019 (AC 09/2020)
11	Staff in active employment			
1100	Expenditure related to staff employed	8 302 000	7 830 000	7 052 270,89
	TOTAL CHAPTER 11	8 302 000	7 830 000	7 052 270,89
12	Further professional training			
1200	Further professional training	110 000	90 000	112 908,48
	TOTAL CHAPTER 12	110 000	90 000	112 908,48
13	Missions and duty travels			
1300	Missions and travel expenses	250 000	290 000	225 531,82
	TOTAL CHAPTER 13	250 000	290 000	225 531,82
14	Supplementary services			
1400	Interim staff, administrative and technical assistance	80 000	80 000	97 388,46
	TOTAL CHAPTER 14	80 000	80 000	97 388,46
15	Social welfare			
1500	Special assistance grants, other welfare expenditure	40 000	40 000	27 176,08
	TOTAL CHAPTER 15	40 000	40 000	27 176,08
17	Entertainment and representation expenses			
1700	Entertainment and representation expenses	5 000	10 000	3 959,09
	TOTAL CHAPTER 17	5 000	10 000	3 959,09
	EXPENSE TOTAL - TITLE 1	8 787 000	8 340 000	7 519 234,82

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

CHAPTER ARTICLE	EXPENSES - TITLE 2	DRAFT BUDGET 2021 (AC 09/2020)	BUDGET 2020 (AC 09/2019)	EXECUTED 2019 (AC 09/2020)
20	Investments in immovable property			
2000	Property related costs	356 000	370 000	293 469,46
	TOTAL CHAPTER 20	356 000	370 000	293 469,46
21	Data processing			
2100	Equipment, software and other external services	800 000	800 000	472 881,15
	TOTAL CHAPTER 21	800 000	800 000	472 881,15
22	Movable property and associated costs			
2200	Office furniture, transport, technical & library equipment	55 000	60 000	19 541,40
	TOTAL CHAPTER 22	55 000	60 000	19 541,40
23	General administrative expenditure			
2300	General administrative expenditure	58 000	66 000	16 971,43
	TOTAL CHAPTER 23	58 000	66 000	16 971,43
24	Postal charges and Telecommunications			
2400	Postage and Telecommunications charges	92 000	95 000	69 835,21
	TOTAL CHAPTER 24	92 000	95 000	69 835,21
25	Expenditure on formal and other meetings			
2500	Meetings and notices	345 000	395 000	251 923,28
	TOTAL CHAPTER 25	345 000	395 000	251 923,28
26	Audits and Evaluations			
2600	Audits and Evaluations	210 000	170 000	163 844,36
	TOTAL CHAPTER 26	210 000	170 000	163 844,36
	EXPENSE TOTAL - TITLE 2	1 916 000	1 956 000	1 288 466,29

CHAPTER ARTICLE	EXPENSES - TITLE 3	DRAFT BUDGET 2021 (AC 09/2020)		BUDGET 2020 (AC 09/2019)		EXECUTED 2019 (AC 09/2020)	
		Commitment	Payments	Commitment	Payments	Commitment	Payments
30	Fees payable to the examination offices						
3000	Fees for the examination offices (E.U. and others)	8 055 000	7 500 000	9 000 000	8 400 000	8 690 992,50	6 881 065,25
	TOTAL CHAPTER 30	8 055 000	7 500 000	9 000 000	8 400 000	8 690 992,50	6 881 065,25
31	Maintenance of reference collections						
3100	Expend.for relevant organisms (E.U. and others)	pm	pm	pm	pm	pm	pm
	TOTAL CHAPTER 31	pm	pm	pm	pm	pm	pm
32	Procurement of other examination reports						
3200	Procurement of other exam.reports	460 000	420 000	460 000	440 000	460 256,00	441 936,00
	TOTAL CHAPTER 32	460 000	420 000	460 000	440 000	460 256,00	441 936,00
33	Examination of denominations						
3300	Expend.for examination of denominations	pm	pm	pm	pm	pm	pm
	TOTAL CHAPTER 33	pm	pm	pm	pm	0,00	0,00
34	Publications and translations						
3400	Official, general and promotional publications	120 000	80 000	150 000	150 000	49 537,00	35 659,27
	TOTAL CHAPTER 34	120 000	80 000	150 000	150 000	49 537,00	35 659,27
35	Technical studies, surveys, consultations						
3500	Technical studies	500 000	420 000	400 000	500 000	493 643,00	167 252,48
	TOTAL CHAPTER 35	500 000	420 000	400 000	500 000	493 643,00	167 252,48
36	Special advisers						
3600	Special advisers	200 000	200 000	200 000	200 000	114 022,19	42 195,24
	TOTAL CHAPTER 36	200 000	200 000	200 000	200 000	114 022,19	42 195,24
37	Multi-beneficiary program						
3700	Actions in the frame of the multi-beneficiary program	pm	pm	pm	pm	pm	pm
	TOTAL CHAPTER 37	pm	pm	pm	pm	pm	pm
	TOTAL TITLE 3	9 335 000	8 620 000	10 210 000	9 690 000	9 808 450,69	7 568 108,24
	TOTAL EXPENDITURE	20 038 000	19 323 000	20 506 000	19 986 000	18 616 151,80	16 375 809,35

3 DETAIL BY BUDGET HEADINGS

3.1 Income

3.1.1 Item 1000 : Fees

Budget	2021	Budget	2020	Outturn	2019
	18 910 000		19 130 000		17 671 918,00

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	3 140
- Number of examinations invoiced	2 170
- Number of annual fees invoiced based on the title in force	30 010

2) Estimation of appropriations

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

Fees types	Amount
Application fees	1 410 000
Examination fees	7 000 000
Annual fees	9 900 000
Specific requests fee	pm
Appeal fee	pm
Fees laid down by the President	30 000
Report fees	430 000
Sales of reports	140 000
total	18 910 000
Rounded total	18 910 000

3.1.2 Item 3000 : Deficit Reserve

Budget	2021	Budget	2020	Outturn	2019
	263 000		756 000		-1 348 900,89

Comments:

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

Evaluation of income

Total payment appropriations (a)	19 323 000
Total income (b)	19 060 000
Deficit reserve (a) - (b)	263 000

3.1.3 Item 5000 : Income generated from administrative operations

Budget	2021	Budget	2020	Outturn	2019
	20 000		20 000		23 992,37

Evaluation of income

Income from valuable administrative services and/or reimbursement of expenses	20 000
Royalties	
Audit fees	pm
total	20 000

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

Budget	2021	Budget	2020	Outturn	2019
	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 2021	Budget 2020	Outturn 2 019
130 000	80 000	28 799,87

Comments:

Income generated from interests on account.

Evaluation of income

Interests on investments	20 500 000	X	0,62%	=	127 100
Interests on bank account					pm
Rounded total					130 000

3.1.6 Item 9200: Donation and legacy

Budget 2021	Budget 2020	Outturn 2 019
pm	pm	pm

Evaluation of income

Per memoria	pm
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3.1.7 Item 9300: Multi-beneficiary program

Budget 2021	Budget 2020	Outturn 2 019
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 2021	Appropriation 2020	Outturn 2019
8 302 000	7 830 000	7 052 270,89

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 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 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
Administrative charges	110 000
Management allowance	1 000
Coffee and canteen (lunch allowance)	35 000
Travel installation and removal	30 000
Interviews and publications	45 000
Medical expenses	25 000
Pensions and related charges FP/TF	799 000
Pensions and related charges CA	55 000
Salaries for FP/TF	6 660 000
Salaries for CA	410 000
Schools and creches	32 000
Seconded national expert	pm
Trainee expenses	100 000
Total	8 302 000

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

Appropriation 2021	Appropriation 2020	Outturn 2019
110 000	90 000	112 908,48

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	30 000
Language training	40 000
SLA with DR HR	8 000
Other trainings	32 000
Total	110 000

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

Appropriation 2021	Appropriation 2020	Outturn 2019
250 000	290 000	225 531,82

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	250 000
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3.2.4 Item 1400: Interim staff

Appropriation 2021	Appropriation 2020	Outturn 2019
80 000	80 000	97 388,46

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	
Total	80 000

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

Appropriation 2021	Appropriation 2020	Outturn 2019
40 000	40 000	27 176,08

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	1 500
Christmas party	7 000
Family languages trainings	13 000
Other events	4 500
Social days	8 000
Special assistance	pm
Health and Wellbeing	6 000
Total	40 000

3.2.6 Item 1700: Entertainment and representation expenses

Appropriation	2021	Appropriation	2020	Outturn	2019
	5 000		10 000		3 959,09

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	5 000
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3.3 Expenditure Title 2

3.3.1 Item 2000: Property related costs

Appropriation	2021	Appropriation 2020	Outturn 2019
	356 000	370 000	293 469,46

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	41 000
Co-ownership fees	10 000
Electricity	49 000
Fixtures and fittings	1 000
Garden maintenance Flower Decoration	17 000
Gas	30 000
Insurance (buildings and IT)	10 000
Buildings maintenance (annual and ad hoc)	40 000
Parkings (HBM and Public)	pm
Property purchase	pm
Urgent building costs	pm
Recycling	6 000
Refurbishment (renovation works)	40 000
Security (Télésurveillance/Guards/Fire extinguishers/Access control) including maintenance	101 000
Buildings taxes (Taxe foncière/Habitation)	6 000
Water	5 000
Expenditures linked to property purchase or renovation (notary/architect/etc)	pm
Total	356 000

3.3.2 Item 2100: Equipment, software and external services

Appropriation	2021	Appropriation	2020	Outturn	2019
	800 000		800 000		472 881,15

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)	490 000
Hardware	30 000
Licenses and maintenances	280 000
External services providers (intra-muros)	pm
Others costs	pm
Total	800 000

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

Appropriation	2021	Appropriation 2020	Outturn	2019
	55 000	60 000		19 541,40

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	5 000
Car Insurance and expenses linked to vehicles	2 000
Rent for Coffee and water machine and supplies for canteen	2 000
Furniture (tables, chairs, cupboards, lamps, etc)	10 000
Office equipment	1 000
Copiers and scanners	31 000
Franking machine and balance	2 000
Urgent expense for furniture, technical installations, vehicle and library stocks	2 000
Telephone - maintenance switchboard	pm
Total	55 000

3.3.4 Item 2300: General administrative expenditure

Appropriation	2021	Appropriation	2020	Outturn	2019
	58 000		66 000		16 971,43

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	1 000
Financial charges	5 000
Administration aid provided by the Commission (interpretation, salary calculation, etc.,)	22 000
Outsourced reception	5 000
Stationery and office supplies	24 000
Other administrative expenditure	1 000
Damages to property and vehicle	pm
Archives (paper destruction/outsourcing)	pm
Legal costs	pm
Total	58 000

3.3.5 Item 2400: Postal and telecommunications charges

Appropriation	2021	Appropriation	2020	Outturn	2019
	92 000		95 000		69 835,21

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	6 000
Postage and franking expenses	32 000
Other postal charges	pm
Phone subscriptions and internet	54 000
Total	92 000

3.3.6 Item 2500: Expenditure on formal and other meetings

Appropriation	2021	Appropriation	2020	Outturn	2019
	345 000		395 000		251 923,28

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)	pm
Administrative Council Meetings	150 000
Meetings with breeders organisations	pm
EOs and technical experts Meetings (including denomination s meeting)	113 000
Fairs and exhibitions	26 000
Legal meetings and legal working groups	pm
Management Team Meetings	pm
International collaboration Outside EU (present and future)	4 000
Provisional Meeting costs	20 000
QAS Meetings	pm
Meetings linked to Research and Developpement projects	5 000
PVR and enforcement Seminars	23 000
UPOV meetings	pm
Promotional items	4 000
Total	345 000

3.3.7 Item 2600: Audits and Evaluations

Appropriation	2021	Appropriation	2020	Outturn	2019
	210 000		170 000		163 844,36

Comments:

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

Evaluation of appropriations

Breakdown	EUR
Consulting	pm
Evaluation and other audits	50 000
Internal Audit	110 000
Quality Audits	50 000
Total	210 000

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 2021		Appropriation 2020		Outturn 2019	
Commitment	Payment	Commitment	Payment	Commitment	Payment
8 055 000	7 500 000	9 000 000	8 400 000	8 690 992,50	6 881 065,25

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	2 746
Total of perennial commitments	8 055 000
2) Fees for technical checking of plant varieties	pm
Total	8 055 000
Rounded total	8 055 000

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

Commitment			Payments				
			2021	2022	2023	2024	> 2024
Pre 2021 commitments still outstanding		7 000 000	3 650 000				
Appropriation	2020	9 000 000	3 250 000	2 050 000	1 300 000	500 000	400 000
Appropriation	2021	8 055 000	600 000	3 200 000	3 100 000	1 220 000	450 000
Total		24 055 000	7 500 000	5 250 000	4 400 000	1 720 000	850 000

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

Financial Figures (Differentiated appropriations)

Appropriation 2021		Appropriation 2020		Outturn 2019	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	pm	pm	pm

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

Financial Figures (Differentiated appropriations)

Appropriation 2021		Appropriation 2020		Outturn 2019	
Commitment	Payment	Commitment	Payment	Commitment	Payment
460 000	420 000	460 000	440 000	460 256,00	441 936,00

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	1 438	applications	320 €	460 000
Safety margin for the entire item	0%			0
Total				460 000
Rounded total				460 000

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

Commitment	Payments				
	2021	2022	2023	2024	> 2024
Pre 2021 commitments still outstanding	434 000	120 000			
Appropriation 2020	460 000	90 000	88 000	20 000	7 500
Appropriation 2021	460 000	210 000	106 400	95 000	22 000
Total	1 354 000	420 000	194 400	115 000	29 500
					9 000

3.4.4 Item 3300: Expenditure on the examination of variety denominations

Financial Figures (Differentiated appropriations)

Appropriation 2021		Appropriation 2020		Outturn 2019	
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 2021		Appropriation 2020		Outturn 2019	
Commitment	Payment	Commitment	Payment	Commitment	Payment
120 000	80 000	150 000	150 000	49 537,00	35 659,27

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	70 000
Total	120 000
Rounded total	120 000

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

Commitment	Payments				
	2021	2022	2023	2024	> 2024
Pre 2021 commitments still outstanding					
Appropriation 2020	150 000	20 000			
Appropriation 2021	120 000	60 000	10 000		
Total	270 000	80 000	10 000		

3.4.6 Item 3500: Technical studies - Research and development

Financial Figures (Differentiated appropriations)

Appropriation 2021		Appropriation 2020		Outturn 2019	
Commitment	Payment	Commitment	Payment	Commitment	Payment
500 000	420 000	400 000	500 000	493 643,00	167 252,48

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	500 000
Total	500 000

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

Commitment	Payments				
	2021	2022	2023	2024	> 2024
Pre 2021 commitments still outstanding	990 000	200 000			
Appropriation 2020	400 000	77 000	300 000	23 000	
Appropriation 2021	500 000	143 000	250 000	80 000	27 000
Total	1 890 000	420 000	550 000	103 000	27 000

3.4.7 Item 3600: Special Advisers

Financial Figures (Differentiated appropriations)

Appropriation 2021		Appropriation 2020		Outturn 2019	
Commitment	Payment	Commitment	Payment	Commitment	Payment
200 000	200 000	200 000	200 000	114 022,19	42 195,24

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	25 000
Legal expenses	65 000
Total	200 000

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

Commitment	Payments				
	2021	2022	2023	2024	> 2024
Pre 2021 commitments still outstanding					
Appropriation 2020	20 000				
Appropriation 2021	180 000	20 000			
Total	200 000	20 000			

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

Financial Figures (Differentiated appropriations)

Appropriation 2021		Appropriation 2020		Outturn 2019	
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
Total	pm

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

Commitment			Payments				
			2021	2022	2023	2024	> 2024
Pre 2021 commitments still outstanding		pm					
Appropriation	2020	pm	pm	pm			
Appropriation	2021	pm	pm	pm			
Total		0	0	0	0	0	

4 ESTABLISHMENT PLAN

Category and grade	Posts 2020		Posts 2021		Posts 2021 RECTIFYING BUDGET	
	Officials	Temporary Agents	Officials	Temporary Agents	Officials	Temporary Agents
AD 16	-	-	-	-	-	-
AD 15	-	1	-	1	-	1
AD 14	1	-	1	-	1	-
AD 13	1	1	1	2	1	2
AD 12	-	1	-	-	-	-
AD 11	1	-	1	-	1	-
AD 10	1	2	1	2	1	2
AD 9		2		2		2
AD 8	-	1	-	1	-	1
AD 7	-	2	-	4	-	5
AD 6	-	4	-	3	-	3
AD 5	-	-	-	-	-	-
TOTAL	4	14	4	15	4	16
AST 11	-	-	-	-	-	-
AST 10	1	3	1	2	1	2
AST 9	-	4	-	4	-	4
AST 8	-	2	-	2	-	2
AST 7	2	6	2	7	1	7
AST 6	-	5	-	4	-	4
AST 5	-	3	-	3	-	3
AST 4	-	2	-	1	-	1
AST 3	-	-	-	-	-	-
AST 2	-		-		-	
AST 1	-	-	-	-	-	-
TOTAL	3	25	3	23	2	23
TOTAL GENERAL	7	39	7	38	6	39
<i>Total for the C</i>		46		45		45