



European Schools  
Office of the Secretary-General

Administration  
Accounts

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## **PRELIMINARY DRAFT BUDGET 2018**

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**Board of Governors**

Meeting in Berlin on 04, 05 and 06 April 2017

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## **1. General introductory remarks**

The preparation of the 2018 was launched with the Budget memorandum, transmitted to the schools on 29 November 2015, where the Schools were communicated the various parameters for the drawing up of the 2018 preliminary draft budgets and in particular the salary adjustments for 2016 (3.3 %) and 2017 (1.8%). In this memorandum, the need to prepare rigorous and realistic estimates was underlined in particular, taking into account the number of secondments as declared by Member States and a realistic projection of the student population.

The Schools submitted their preliminary estimates for the 2018 budget to the members of the Administrative Boards of which the total was 322.9 million EURO. Following discussions of the Administrative Boards between January 13<sup>th</sup> and February 3<sup>rd</sup>, the consolidated preliminary budget estimates **for the Schools' budgets** resulted in a total amount of 313.4 million EURO, including the estimates for the Office of the Secretary General.

This Budget proposal was transmitted to the Budgetary Committee and was 2.5% higher than the 2017 Budget including Draft Amending Budget 1/2017. When compared to the 2016 final Budget, the increase is of 5.3%. The Budgetary Committee agreed to introduce a number of modifications to the proposed Budget (see point 4 below).

Given that the bulk of expenditure in the Budget of the European Schools relates to staff expenditure, the afore-mentioned salary increases constitute the main reason behind the Budget increase. This Budget proposal amounts to a total of 315.3 million EURO, 3.2% higher than the 2017 Budget.

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## **2. Development of revenue**

**2.1 The contributions of the Member States** in the form of national salaries will continue declining as a result of the lower number of secondments. Compared with the actual contributions collected of 52.3 million EURO in 2016, a sum of 49.2 million EURO is budgeted for 2018. This decline corresponds to a projected decrease in the number of secondments of about 35.

The special contributions from Germany and Italy will amount to 1.0 million EURO in 2018, the same amount as was collected in 2016 and budgeted in 2017.

In relation to the total budget, the proportion of budget funding accounted for by the Member States will be 15.6%, down from 17.4% in 2017 and from 17.6% which was collected in 2016

**2.2 The contribution from the EU Budget** to the Schools' budget and to that of the General Secretariat is 199.7 million EURO, which represents an increase of 6.2 % with respect to 2017. The proportion of funding contributed to the budget by the EU Budget will rise to 63.3%, which represents a slight increase with respect to 2017, when it is foreseen at 61.6%.

**2.3 The contribution of the European Patent Organisation (EPO)** to the Munich School's budget will amount to 22.9 million EURO and is up by 1.4 million EURO (= 6.5%) with respect to the 2017 figure of 21.5 million.

**2.4 Revenue from financing agreements** with public sector institutions and private sector companies continues to decline. For 2018, 11.9 million EURO are foreseen, as compared to 12.6 million EURO in 2017 (-5.2%).

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**2.5 Revenue from E.I.B. Group and European Stability Mechanism (ESM).** These two institutions will continue contributing to the Budget of the two European Schools of Luxembourg. Their combined contribution amounts to some 6.0 million EURO in 2018, up from 5.3 million EURO in 2017.

**2.6** The revenue generated by **Parents contributions**, including school fees is foreseen to slightly increase in 2018 with respect to the 2017 Budget from 18.4 million EURO in 2017 to 19.3 million in 2018. In 2016, 20.3 million EURO was actually collected. The number of category III pupils is foreseen to decline by some 300 with respect to October 2016. This confirms the downward trend which has been observed since the beginning of the 2006-2007 school year.

**2.7** Revenue from the imposition of a levy on basic salaries is estimated at €2.3 million EURO in 2018.

### **3. Development of expenditure**

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**3.1** The overall level of appropriations under **Article 1.1 (Expenditure related to staff)** represents an increase with respect to previous years. In 2018, it will amount to 271.8 million EURO, as compared to 266.7 million EURO in 2017 and to 254.9 which were implemented in 2016. The main reason for this increase is the salary adjustment of 3.3% in 2016 and 1.8% in 2017.

Additionally, the continued shortage of secondments in relation to needs, and the resulting increase in the appropriations foreseen for locally recruited teachers imply a further increase in the appropriations for this chapter:

3.1.1 The appropriations foreseen for **seconded teachers** amount to 150.2 million EURO and represents a decrease in absolute terms of 8.1 million EURO (-5.0%) with respect to 2017. In relation to 2016 implementation (147.7 million EURO), and taking into account the salary increases over two years (3.3% and 1.8%), the amount budgeted for 2018 represents a decrease in real terms of some 5 million EURO. Recent data on secondments would indicate that the Budget for 2017 would be overestimated.

3.1.2 The appropriations for salaries of **locally recruited teachers** amount to 68.9 million EURO in 2018, a substantial increase from 60.0 million EURO budgeted for 2017 (+14.8%). However, when compared to 2016 implementation (61.4 million EURO) and taking into account salary increases, the real increase over two years is limited to some 4 million EURO. This increase compensates the shortage of secondments and is necessary in order to satisfy the increasing need due to a greater student population. Concerning the 2017 Budget, and in the light of recent figures it would appear insufficient in relation to needs.

3.1.3 For **administrative staff**, the budget increases to 41.3 million EURO, up from 38.2 million in the 2017 Budget and 5.8 million more than the 2016 implementation. The increase is explained by the salary adjustments, the additional steps which have to be delivered according to the staff regulation and to the 18 new posts requested for 2018 in the schools and in the Office of the Secretary General.

3.1.4 Concerning remunerations for educational support, the 2018 Budget foresees € 11.3 million which represents an increase of about 1 million EURO with respect to the amount budgeted for in 2017 and to the budget consumed in 2016.

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**3.2 Article 1.2: Other administrative expenditure.** The appropriations requested amount to 36.0 million EURO in 2018, which represents an increase with respect to the 2016 Budget of 4.3 million EURO (+13.4%) but of only 3.3 million EURO (10.2%) in relation to the 2016 implementation.

With regard to Buildings-related expenditure, where **security expenses** are included, it is worth noting that the 2018 Budget includes the additional 2.1 million which were agreed by the Budgetary Committee on 7-8 March 2017 (see point 4 below). The total expenditure for buildings will thus be 25.1 million EURO, 1.3 million more than the 2016 implementation which includes the amending Budget for security (3.5 million). The 2017 Budget does not include additional appropriations for security. Given that the alert level in Brussels continues to be 'yellow', the level of security guards which was established in 2016 is foreseen to be maintained in the 2018 Budget. In this regard, the European Commission's Security Directorate recommended and commissioned security studies in all schools. At the time of the drafting of this Preliminary Draft Budget, only some reports have been made available. Following the analysis of security needs which are expected from those reports, and once the 2016 surplus will be officially transmitted, an amending budget will be proposed.

In addition, an increase in ICT expenditure is foreseen in 2018 with respect to the initial Budget 2017. This increase is explained mainly by additional needs identified in the OSG, mainly in relation to additional developments foreseen in the accountancy software SAP in relation to the centralisation of the Accounting Officer and Authorising Officer functions.

Miscellaneous administrative expenditure for 2018 is foreseen at 4.8 million EURO, representing an increase of 6.7 % with respect to the 2017 Budget.

**3.3 Chapter 2: Operational expenditure** is composed of Pedagogical expenditure and Educational support. Both items combined amount to 7.5 million EURO, up from 7.2 million in 2017.

#### **4. BUDGETARY COMMITTEE**

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Before the Budgetary Committee of 7-8 March, the expert of the Directorate Security of the European Commission who had visited all European Schools met with the Secretary General and the Commission's Head of the Unit in charge of the European Schools. Needs were clearly identified for schools in Belgium and revealed that additional urgent investments are necessary in some of these schools. A modest need for the school of Alicante was also indicated. Some other needs were also identified in schools based in other countries but were not considered so urgent and could wait for the financial year 2018. For some schools the report on the visits was and is not yet available.

An information note was distributed to the Budgetary Committee showing the additional needs for these schools for 2017 and 2018. The Budgetary Committee agreed to finance the 2017 security-related needs by means of an Amending Budget of 999 373 EURO which will be financed from the 2016 surplus.

The Budgetary Committee agreed also that the needs for 2018 of 2 112 979 EURO would be included in the Budget proposal which would be presented to the Board of Governors.

This Budget proposal includes the additional security needs, as agreed by the Budgetary Committee. The following tables present a summary of these security needs in 2017 and 2018:

**Table 1: Additional security investments needed in 2017 Budget**

<i>School</i>	<i>Definition</i>	<i>EURO</i>
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Brussels I	Completing type I works which began in 2016, mainly the Internal control access system	236.306
Brussels II	Completing type I works which began in 2016, mainly the IDS base installations	156.359
Brussels IV	Completing type I works which began in 2016, mainly the IDS base installations	97.332
Alicante		38.376
Mol	Security guards 24h/24h 7d/7d with one dog leader	471.000
<b>Total</b>		<b>999.373</b>

**Table 2: Additional security investments needed in 2018 Budget**

<i>School</i>	<i>Definition</i>	<i>EURO</i>
Brussels II	Internal access control, Preparation of perimeter, CCTV and video	920.909
Brussels IV	Public adress system	308.355
Luxembourg I	Extension of alarm system	42.715
Luxembourg II	Public adress system, Panic buttons and extension of anti-intrusion system	420.000
Mol	Security guards 24h/24h 7d/7d with one dog leader	421.000
<b>Total</b>		<b>2.112.979</b>

Other adjustments included with respect to the Budget proposal which was made to the Budgetary Committee are:



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- The adjustment of the contribution of the European School Munich to the Office of the Secretary General (188 415 EURO)
  - The European Arts Festival in the European School of Frankfurt (18 000 EURO)
  - Other minor corrections, detected by the Budget Committee, in the estimated costs of some requested costs (- 34 234)

The total variation of this Budget proposal with respect to the version which was discussed at the Budgetary Committee is 2 285 516 EURO.

## **5. PROPOSAL**

The Board of Governors is requested to adopt the preliminary draft budgets of the Schools and of the General Secretariat for 2018.

**TABLE 1 : School population per category**

	15/10/2014				15/10/2015				15/10/2016				15/10/2017			
	1	2	3	Total	1	2	3	Total	1	2	3	Total	1	2	3	Total
<b>Alicante</b>	615		392	<b>1007</b>	624		356	<b>980</b>	650	2	358	<b>1010</b>	685	0	340	1025
<b>Bergen</b>	131	1	420	<b>552</b>	124		413	<b>537</b>	121		405	<b>526</b>	124	0	416	540
<b>Bruxelles I</b>	3116	39	123	<b>3278</b>	3275	36	83	<b>3394</b>	3236	32	76	<b>3344</b>	3347	32	65	3444
<b>Bruxelles I(Berkendael)</b>									154			<b>154</b>	321	0	0	321
<b>Bruxelles II</b>	2814	67	77	<b>2958</b>	2872	62	64	<b>2998</b>	2944	50	62	<b>3056</b>	2945	50	61	3056
<b>Bruxelles III</b>	2782	38	86	<b>2906</b>	2880	38	71	<b>2989</b>	2943	35	63	<b>3041</b>	2888	37	63	2988
<b>Bruxelles IV</b>	2191	30	40	<b>2261</b>	2408	40	50	<b>2498</b>	2598	45	60	<b>2703</b>	2748	49	61	2858
<b>Culham</b>	43	25	469	<b>537</b>	36	21	402	<b>459</b>	30	18	342	<b>390</b>	0	0	0	0
<b>Frankfurt</b>	1118	89	217	<b>1424</b>	1196	77	179	<b>1452</b>	1241	73	151	<b>1465</b>	1292	65	147	1504
<b>Karlsruhe</b>	186	216	461	<b>863</b>	167	188	458	<b>813</b>	172	195	470	<b>837</b>	163	192	475	830
<b>Luxembourg I</b>	2461	94	420	<b>2975</b>	2510	87	484	<b>3081</b>	2640	100	520	<b>3260</b>	2684	89	527	3300
<b>Luxembourg II</b>	1614	200	429	<b>2243</b>	1668	193	487	<b>2348</b>	1750	216	565	<b>2531</b>	1884	233	609	2726
<b>Mol</b>	163	8	551	<b>722</b>	157	4	561	<b>722</b>	157	5	578	<b>740</b>	173	6	579	758
<b>München</b>	1768	150	319	<b>2237</b>	1815	154	292	<b>2261</b>	1882	148	283	<b>2313</b>	1890	148	282	2320
<b>Varese</b>	821	185	416	<b>1422</b>	798	185	388	<b>1371</b>	792	158	371	<b>1321</b>	797	155	371	1323
<b>TOTAL</b>	<b>1982</b> 3	<b>114</b> 2	<b>442</b> 0	<b>2538</b> 5	<b>2053</b> 0	<b>108</b> 5	<b>428</b> 8	<b>2590</b> 3	<b>2131</b> 0	<b>107</b> 7	<b>430</b> 4	<b>2669</b> 1	<b>2194</b> 1	<b>105</b> 6	<b>399</b> 6	<b>2699</b> 3

**TABLE 2 : Organigramme Seconded Staff**

		Organigramme 1.01.2017	Effectif 1.01.2017	Organigramme 1.09.2017
1.1	Direction			
	Secrétaire général des EE	1	1	1
	Adjoint au Secrétaire général des EE	1	1	1
	Accounting Officer	1	0	1
	Assistant principal du Secrétaire général des EE	1	1	1
	Contrôleur financier	1	1	1
	Contrôleur financier subordonné	1	1	1
	Chef de l'Unité informatique	1	1	1
	Chef de l'Unité Ressources humaines	1	1	1
	Chef de l'Unité Baccalauréat	1	1	1
	Chef de l'Unité Pédagogique	1	0	1
	Directeur de l'école (barème 1)	14	14	13
	Directeur adjoint de l'école secondaire (bar.2)	14	14	13
	Directeur adjoint de l'école primaire (bar. 3)	15	15	14
1.2	Personnel enseignant			
	Ecole maternelle	0	0	0
	Institutrice maternelle titulaire d'une classe (bar. 7)	72	60	70

	Institutrice maternelle non titulaire d'une classe (bar.7)	23	21	21
	Ecole primaire	0	0	0
	Instituteur titulaire d'une classe (bar.7)	416	396	422
	Enseignants non titulaires d'une classe (bar.7)	5	5	5
	Ecole secondaire	0	0	0
	Professeurs (bar.6)	4	4	3
	Professeurs (bar.3)	838	736	816
	Bibliothécaire (bar.7)	5	4	5
1.3	Conseiller d'éducation			
	Conseiller d'éducation principal (bar.5)	7	6	7
	Conseiller d'éducation avec titre pédagogique (bar.7)	64	53	54
	Conseiller d'éducation sans titre pédagogique (bar.9)	0	0	0
		0	0	0
1.4	Econome (bar.4)	9	9	9
	<b>TOTAL</b>	<b>1495</b>	<b>1345</b>	<b>1461</b>

**TABLE 4 : Organigramme du PAS**

		Organigramme 01.01.2017	Effectif 01.01.2017	Organigramme 01.01.2018
<b>1. Pédagogique</b>				
	Bibliothécaire	16,5	14,5	16
	Préparteur informatique	28,5	26,5	30,5
	Préparateur	44,9	42,5	44,9
	Aide préparateur	0,5	0,5	0
	Assistante maternelle	81,26	76,44	84,26
	Assistance SEN	69,52	69,41	69,41
<b>2. Administratif</b>				
	Assistant informatiques auprès du BSG	2	2	2
	Assistant informaticiens	5	5	9
	Assistant Contrôleur financier	2	1	5
	Assistant du Secrétaire général	6	5,8	7
	Assistant juriste du Secrétaire général	1	1	1
	Assistant d'un Chef d'Unité	10,5	9,7	12
	Greffier de la Chambre de Recours	1	1	1
	Assistant Greffier	1	0,8	1
	Administrateur Econome (PAS)	6	6	5,5
	Secrétaire de direction	15	14	14
	Comptable principal	13,45	13,45	13,45
	Comptable	38,4	38,5	40,9
	Aide comptable	16	16	15
	Secrétaire	81,16	81,41	82,16
	Steno dactylo	1	1	0

3. Santé				
	Infirmière	19,76	19,26	21,26
	Psychologue	7,5	7,5	7,5
4. Service		0	0	0
	Technicien	24,8	23,8	25,8
	Technicien spécialisé	9	9	9
	Safety and Security Officer	2	1	6
	Concierge	18	18	17
	Aide concierge	1	1	0
	Commis/ouvrier	47,4	46,9	47,4
	Receptionniste	3,6	3,6	3,6
	<b>TOTAL =</b>	<b>573,75</b>	<b>556,57</b>	<b>591,64</b>

Summary - Revenues Budget - 2018

Site / Class / Chapter / Article		2018			2017			2016		
		Budget	Budget Difference 2017	%	Initial Budget	Budget Change S/R	Total Budget	Budget I +S/R	Final Budget	Actuals
<b>Chapter I</b>										
70 1 1	Regular contributions from member states	49,179,865	-3,894,741	-7%	53,074,606	0	53,074,606	51,800,403	51,800,403	52,329,978
70 1 2	Extraordinary contributions from member states	998,538	-4,662	0%	1,003,200	0	1,003,200	1,003,200	1,003,200	1,009,909
<b>70 1</b>	<b>CONTRIBUTIONS FROM MEMBER STATES</b>	<b>50,178,403</b>	<b>-3,899,403</b>	<b>-7.21%</b>	<b>54,077,806</b>	<b>0</b>	<b>54,077,806</b>	<b>52,803,603</b>	<b>52,803,603</b>	<b>53,339,887</b>
<b>Chapter II</b>										
70 2 1	Subventions, contributions from institutions	241,659,821	13,367,393	6%	228,292,428	0	228,292,428	217,026,928	217,026,928	216,599,040
<b>70 2</b>	<b>SUBVENTIONS, CONTRIBUTIONS FROM INSTITUTIONS</b>	<b>241,659,821</b>	<b>13,367,393</b>	<b>5.86%</b>	<b>228,292,428</b>	<b>0</b>	<b>228,292,428</b>	<b>217,026,928</b>	<b>217,026,928</b>	<b>216,599,040</b>
<b>Chapter III</b>										
70 3 1	Parent's contributions	20,020,782	792,024	4%	19,228,758	0	19,228,758	20,790,931	20,790,931	21,035,048
70 3 2	Other contributions and miscellaneous revenue	3,450,757	-11,219	0%	3,461,976	0	3,461,976	3,580,016	3,580,016	3,590,243
70 3 3	Surplus	0	-605,750	-100%	0	605,750	605,750	3,505,505	3,505,505	2,808,046
<b>70 3</b>	<b>OTHER CONTRIBUTIONS</b>	<b>23,471,539</b>	<b>175,055</b>	<b>0.75%</b>	<b>22,690,734</b>	<b>605,750</b>	<b>23,296,484</b>	<b>27,876,452</b>	<b>27,876,452</b>	<b>27,433,337</b>
<b>70</b>	<b>Revenues</b>	<b>315,309,763</b>	<b>9,643,045</b>	<b>3.15%</b>	<b>305,060,968</b>	<b>605,750</b>	<b>305,666,718</b>	<b>297,706,983</b>	<b>297,706,983</b>	<b>297,372,264</b>

Summary - Expenditures Budget - 2018

Site / Class / Chapter / Article	2018			2017			2016			
	Budget	Budget Difference 2017	%	Initial Budget	Budget Change S/R	Total Budget	Budget I +S/R	Final Budget	Actuals	
<b>Chapter I</b>										
60 1 1	Expenditure related to staff	271,799,957	5,076,600	2%	266,582,607	140,750	266,723,357	256,974,207	257,202,337	254,876,864
60 1 2	Other administrative expenditure	36,013,150	4,264,347	13%	31,283,803	465,000	31,748,803	33,217,179	33,150,248	32,669,184
<b>60 1</b>	<b>ADMINISTRATIVE EXPENDITURE</b>	<b>307,813,107</b>	<b>9,340,947</b>	<b>3.13%</b>	<b>297,866,410</b>	<b>605,750</b>	<b>298,472,160</b>	<b>290,191,386</b>	<b>290,352,585</b>	<b>287,546,048</b>
<b>Chapter II</b>										
60 2 1	Pedagogical expenditure	7,420,589	294,893	4%	7,125,696	0	7,125,696	7,428,240	7,274,392	7,087,294
60 2 2	Educational support	76,067	7,205	10%	68,862	0	68,862	87,357	80,006	59,721
<b>60 2</b>	<b>OPERATIONAL EXPENDITURE</b>	<b>7,496,656</b>	<b>302,098</b>	<b>4.20%</b>	<b>7,194,558</b>	<b>0</b>	<b>7,194,558</b>	<b>7,515,597</b>	<b>7,354,398</b>	<b>7,147,015</b>
<b>60</b>	<b>Expenditures</b>	<b>315,309,763</b>	<b>9,643,045</b>	<b>3.15%</b>	<b>305,060,968</b>	<b>605,750</b>	<b>305,666,718</b>	<b>297,706,983</b>	<b>297,706,983</b>	<b>294,693,063</b>



Revenues budget 2018

Site / Class / Chapter / Article / Item		2018	2017			2016		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
70 1 1 0100	Germany	11,285,988	11,595,950	0	11,595,950	11,692,983	11,692,983	11,608,819
70 1 1 0200	Belgium	8,042,282	9,648,325	0	9,648,325	8,071,735	8,071,735	8,963,457
70 1 1 0300	Denmark	1,713,457	1,635,031	0	1,635,031	1,661,781	1,661,781	1,773,967
70 1 1 0400	Spain	2,740,582	2,795,841	0	2,795,841	2,846,269	2,846,269	2,882,006
70 1 1 0500	France	5,821,181	6,118,461	0	6,118,461	5,927,066	5,927,066	5,884,078
70 1 1 0600	Greece	736,039	762,930	0	762,930	819,857	819,857	643,343
70 1 1 0700	Ireland	3,074,938	2,923,525	0	2,923,525	3,000,627	3,000,627	2,978,293
70 1 1 0800	Italy	2,917,380	2,666,362	0	2,666,362	2,973,062	2,973,062	2,837,275
70 1 1 0900	Luxembourg	1,359,139	1,330,982	0	1,330,982	1,367,297	1,367,297	1,229,309
70 1 1 1000	Netherlands	3,083,168	3,256,922	0	3,256,922	3,250,720	3,250,720	3,654,553
70 1 1 1100	Portugal	808,236	744,690	0	744,690	784,282	784,282	780,609
70 1 1 1200	United Kingdom	2,738,340	4,735,443	0	4,735,443	4,793,346	4,793,346	4,391,641
70 1 1 1300	Austria	962,067	910,195	0	910,195	787,324	787,324	950,797
70 1 1 1400	Finland	1,125,462	1,201,711	0	1,201,711	1,190,000	1,190,000	1,171,057
70 1 1 1500	Sweden	1,603,817	1,670,252	0	1,670,252	1,621,999	1,621,999	1,527,174

Revenues budget 2018

Site / Class / Chapter / Article / Item		2018	2017			2016		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
70 1 1 1600	Cyprus	22,915	0	0	0	0	0	6,429
70 1 1 1700	Estonia	86,539	106,621	0	106,621	103,717	103,717	105,473
70 1 1 1800	Hungary	102,577	119,238	0	119,238	116,314	116,314	101,993
70 1 1 1900	Latvia	19,314	22,570	0	22,570	13,114	13,114	13,042
70 1 1 2000	Lithuania	81,078	55,285	0	55,285	48,746	48,746	58,876
70 1 1 2100	Malta	114,032	116,310	0	116,310	103,493	103,493	114,231
70 1 1 2200	Poland	270,079	230,687	0	230,687	221,869	221,869	230,607
70 1 1 2300	Slovakia	106,873	103,832	0	103,832	84,560	84,560	85,683
70 1 1 2400	Slovenia	92,572	75,098	0	75,098	90,022	90,022	83,260
70 1 1 2500	Czech Republic	181,770	184,153	0	184,153	158,443	158,443	178,411
70 1 1 2600	Bulgaria	52,584	46,596	0	46,596	29,822	29,822	39,492
70 1 1 2700	Romania	35,139	17,596	0	17,596	41,955	41,955	33,872
70 1 1 2800	Croatia	2,317	0	0	0	0	0	2,232
<b>70 1 1</b>	<b>Regular contributions from member states</b>	<b>49,179,865</b>	<b>53,074,606</b>	<b>0</b>	<b>53,074,606</b>	<b>51,800,403</b>	<b>51,800,403</b>	<b>52,329,979</b>
70 1 2 0100	Extraordinary contribution Germany	710,200	710,200	0	710,200	710,200	710,200	716,909

Revenues budget 2018

Site / Class / Chapter / Article / Item		2018	2017			2016		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
70 1 2 0300	Extraordinary contribution Italy	288,338	293,000	0	293,000	293,000	293,000	293,000
<b>70 1 2</b>	<b>Extraordinary contributions from member states</b>	<b>998,538</b>	<b>1,003,200</b>	<b>0</b>	<b>1,003,200</b>	<b>1,003,200</b>	<b>1,003,200</b>	<b>1,009,909</b>
<b>70 1</b>	<b>CONTRIBUTIONS FROM MEMBER STATES</b>	<b>50,178,403</b>	<b>54,077,806</b>	<b>0</b>	<b>54,077,806</b>	<b>52,803,603</b>	<b>52,803,603</b>	<b>53,339,888</b>
70 2 1 0100	European Commission	199,717,518	187,988,785	0	187,988,785	177,802,110	177,802,110	177,859,779
70 2 1 0200	European Patent Office	22,861,320	21,469,005	0	21,469,005	21,045,945	21,045,945	21,045,000
70 2 1 0300	European Southern Observatory (ESO)	865,650	1,095,730	0	1,095,730	914,885	914,885	912,816
70 2 1 0400	Eurocontrol	1,442,607	1,593,848	0	1,593,848	1,695,526	1,695,526	1,449,301
70 2 1 0500	Other financing agreement	9,634,510	9,917,645	0	9,917,645	9,818,894	9,818,894	9,611,448
70 2 1 0600	European School of Munich	1,158,414	966,978	0	966,978	907,922	907,922	907,922
70 2 1 0700	E.I.B. Group	5,717,196	5,172,931	0	5,172,931	4,841,646	4,841,646	4,602,245
70 2 1 0800	European Stability Mechanism (E.S.M.)	262,606	87,506	0	87,506	0	0	210,529
<b>70 2 1</b>	<b>Subventions, contributions from institutions</b>	<b>241,659,821</b>	<b>228,292,428</b>	<b>0</b>	<b>228,292,428</b>	<b>217,026,928</b>	<b>217,026,928</b>	<b>216,599,040</b>
<b>70 2</b>	<b>SUBVENTIONS, CONTRIBUTIONS FROM INSTITUTIONS</b>	<b>241,659,821</b>	<b>228,292,428</b>	<b>0</b>	<b>228,292,428</b>	<b>217,026,928</b>	<b>217,026,928</b>	<b>216,599,040</b>
70 3 1 0100	School fees	19,277,347	18,401,286	0	18,401,286	20,028,057	20,028,057	20,294,965
70 3 1 0200	Other contributions from parents	743,435	827,472	0	827,472	762,874	762,874	740,083

Revenues budget 2018

Site / Class / Chapter / Article / Item		2018	2017			2016		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
<b>70 3 1</b>	<b>Parent's contributions</b>	<b>20,020,782</b>	<b>19,228,758</b>	<b>0</b>	<b>19,228,758</b>	<b>20,790,931</b>	<b>20,790,931</b>	<b>21,035,048</b>
70 3 2 0100	Temporary contributions	2,298,981	2,390,601	0	2,390,601	2,431,944	2,431,944	2,277,970
70 3 2 0200	Miscellaneous revenue	1,151,776	1,071,375	0	1,071,375	1,148,072	1,148,072	1,312,273
<b>70 3 2</b>	<b>Other contributions and miscellaneous revenue</b>	<b>3,450,757</b>	<b>3,461,976</b>	<b>0</b>	<b>3,461,976</b>	<b>3,580,016</b>	<b>3,580,016</b>	<b>3,590,243</b>
70 3 3 0100	Surplus year n-1	0	0	605,750	605,750	3,505,505	3,505,505	2,808,046
<b>70 3 3</b>	<b>Surplus</b>	<b>0</b>	<b>0</b>	<b>605,750</b>	<b>605,750</b>	<b>3,505,505</b>	<b>3,505,505</b>	<b>2,808,046</b>
<b>70 3</b>	<b>OTHER CONTRIBUTIONS</b>	<b>23,471,539</b>	<b>22,690,734</b>	<b>605,750</b>	<b>23,296,484</b>	<b>27,876,452</b>	<b>27,876,452</b>	<b>27,433,337</b>
<b>70</b>	<b>Revenues</b>	<b>315,309,763</b>	<b>305,060,968</b>	<b>605,750</b>	<b>305,666,718</b>	<b>297,706,983</b>	<b>297,706,983</b>	<b>297,372,265</b>

## Expenditures budget 2018

Site / Class / Chapter / Article / Item		2018	2017			2016		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
60 1 1 0100	Expenditure related to seconded staff	150,182,906	158,244,257	21,500	158,265,757	153,771,388	149,175,275	147,669,199
60 1 1 0200	Expenditure related to locally recruited teachers,	68,948,580	59,986,846	0	59,986,846	57,262,229	61,735,895	61,431,514
60 1 1 0300	Expenditure related to Administrative and ancillar	41,374,305	38,091,437	119,250	38,210,687	35,998,049	35,892,750	35,542,375
60 1 1 0400	Remunerations relating to educational support	11,294,166	10,260,067	0	10,260,067	9,942,541	10,398,418	10,233,777
<b>60 1 1</b>	<b>Expenditure related to staff</b>	<b>271,799,957</b>	<b>266,582,607</b>	<b>140,750</b>	<b>266,723,357</b>	<b>256,974,207</b>	<b>257,202,338</b>	<b>254,876,865</b>
60 1 2 0100	Buildings	25,108,028	21,752,661	0	21,752,661	24,093,845	24,097,854	23,814,588
60 1 2 0200	ICT	2,471,030	1,658,595	465,000	2,123,595	1,773,936	1,829,049	1,773,420
60 1 2 0300	BSGEE	3,603,000	3,379,000	0	3,379,000	2,911,500	2,876,370	2,833,393
60 1 2 0400	Miscellaneous administrative expenditure	4,831,092	4,493,547	0	4,493,547	4,437,898	4,346,974	4,247,783
<b>60 1 2</b>	<b>Other administrative expenditure</b>	<b>36,013,150</b>	<b>31,283,803</b>	<b>465,000</b>	<b>31,748,803</b>	<b>33,217,179</b>	<b>33,150,247</b>	<b>32,669,184</b>
<b>60 1</b>	<b>ADMINISTRATIVE EXPENDITURE</b>	<b>307,813,107</b>	<b>297,866,410</b>	<b>605,750</b>	<b>298,472,160</b>	<b>290,191,386</b>	<b>290,352,585</b>	<b>287,546,049</b>
60 2 1 0100	Pedagogical expenditure	7,420,589	7,125,696	0	7,125,696	7,428,240	7,274,392	7,087,294
<b>60 2 1</b>	<b>Pedagogical expenditure</b>	<b>7,420,589</b>	<b>7,125,696</b>	<b>0</b>	<b>7,125,696</b>	<b>7,428,240</b>	<b>7,274,392</b>	<b>7,087,294</b>
60 2 2 0100	Educational Support	76,067	68,862	0	68,862	87,357	80,006	59,721
<b>60 2 2</b>	<b>Educational support</b>	<b>76,067</b>	<b>68,862</b>	<b>0</b>	<b>68,862</b>	<b>87,357</b>	<b>80,006</b>	<b>59,721</b>

Expenditures budget 2018

Site / Class / Chapter / Article / Item		2018	2017			2016		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
<b>60 2</b>	<b>OPERATIONAL EXPENDITURE</b>	<b>7,496,656</b>	<b>7,194,558</b>	<b>0</b>	<b>7,194,558</b>	<b>7,515,597</b>	<b>7,354,398</b>	<b>7,147,015</b>
<b>60</b>	<b>Expenditures</b>	<b>315,309,763</b>	<b>305,060,968</b>	<b>605,750</b>	<b>305,666,718</b>	<b>297,706,983</b>	<b>297,706,983</b>	<b>294,693,064</b>

**Summary of Expenditures for the European Schools and the Central Bureau 2018**

Site / Class / Chapter		2018	2017	Variation	
		Budget	Total Budget	In EUR	%
AL10 60 1	ADMINISTRATIVE EXPENDITURE	12,279,789	12,129,369	150,420	1
AL10 60 2	OPERATIONAL EXPENDITURE	323,426	320,347	3,079	0
<b>AL10</b>	<b>Alicante (ES)</b>	<b>12,603,215</b>	<b>12,449,716</b>	<b>153,499</b>	<b>1.23</b>
BC10 60 1	ADMINISTRATIVE EXPENDITURE	13,778,955	12,246,539	1,532,416	12
BC10 60 2	OPERATIONAL EXPENDITURE	350,000	300,000	50,000	16
<b>BC10</b>	<b>Bureau Centrale (BE)</b>	<b>14,128,955</b>	<b>12,546,539</b>	<b>1,582,416</b>	<b>12.61</b>
BE10 60 1	ADMINISTRATIVE EXPENDITURE	8,672,026	8,732,447	-60,421	0
BE10 60 2	OPERATIONAL EXPENDITURE	210,773	193,625	17,148	8
<b>BE10</b>	<b>Bergen (NL)</b>	<b>8,882,799</b>	<b>8,926,072</b>	<b>-43,273</b>	<b>-0.48</b>
CU10 60 1	ADMINISTRATIVE EXPENDITURE	0	7,586,489	-7,586,489	-100
CU10 60 2	OPERATIONAL EXPENDITURE	0	88,921	-88,921	-100
<b>CU10</b>	<b>Culham (GB)</b>	<b>0</b>	<b>7,675,410</b>	<b>-7,675,410</b>	<b>-100</b>
FF10 60 1	ADMINISTRATIVE EXPENDITURE	16,392,217	14,405,526	1,986,691	13
FF10 60 2	OPERATIONAL EXPENDITURE	420,390	363,465	56,925	15
<b>FF10</b>	<b>Frankfurt (DE)</b>	<b>16,812,607</b>	<b>14,768,991</b>	<b>2,043,616</b>	<b>13.84</b>

**Summary of Expenditures for the European Schools and the Central Bureau 2018**

Site / Class / Chapter		2018	2017	Variation	
		Budget	Total Budget	In EUR	%
IX10 60 1	ADMINISTRATIVE EXPENDITURE	31,500,137	31,157,106	343,031	1
IX10 60 2	OPERATIONAL EXPENDITURE	688,000	718,500	-30,500	-4
<b>IX10</b>	<b>Ixelles (BE)</b>	<b>32,188,137</b>	<b>31,875,606</b>	<b>312,531</b>	<b>0.98</b>
KA10 60 1	ADMINISTRATIVE EXPENDITURE	11,635,000	11,280,034	354,966	3
KA10 60 2	OPERATIONAL EXPENDITURE	380,000	323,600	56,400	17
<b>KA10</b>	<b>Karlsruhe (DE)</b>	<b>12,015,000</b>	<b>11,603,634</b>	<b>411,366</b>	<b>3.55</b>
LA10 60 1	ADMINISTRATIVE EXPENDITURE	26,615,136	21,105,348	5,509,788	26
LA10 60 2	OPERATIONAL EXPENDITURE	704,916	819,095	-114,178	-13
<b>LA10</b>	<b>Laken (BE)</b>	<b>27,320,052</b>	<b>21,924,443</b>	<b>5,395,609</b>	<b>24.61</b>
LU10 60 1	ADMINISTRATIVE EXPENDITURE	31,068,974	30,843,992	224,982	0
LU10 60 2	OPERATIONAL EXPENDITURE	815,977	555,000	260,977	47
<b>LU10</b>	<b>Luxemburg</b>	<b>31,884,951</b>	<b>31,398,992</b>	<b>485,959</b>	<b>1.55</b>
MA10 60 1	ADMINISTRATIVE EXPENDITURE	26,516,288	25,857,381	658,907	2
MA10 60 2	OPERATIONAL EXPENDITURE	625,125	554,909	70,216	12
<b>MA10</b>	<b>Luxemburg II (Mamer)</b>	<b>27,141,413</b>	<b>26,412,290</b>	<b>729,123</b>	<b>2.76</b>



**Summary of Expenditures for the European Schools and the Central Bureau 2018**

Site / Class / Chapter		2018	2017	Variation	
		Budget	Total Budget	In EUR	%
MO10 60 1	ADMINISTRATIVE EXPENDITURE	11,582,169	11,469,619	112,550	0
MO10 60 2	OPERATIONAL EXPENDITURE	255,092	195,228	59,864	30
<b>MO10</b>	<b>MoI (BE)</b>	<b>11,837,261</b>	<b>11,664,847</b>	<b>172,414</b>	<b>1.48</b>
MU10 60 1	ADMINISTRATIVE EXPENDITURE	25,946,720	24,875,360	1,071,360	4
MU10 60 2	OPERATIONAL EXPENDITURE	687,525	683,000	4,525	0
<b>MU10</b>	<b>Munich (GER)</b>	<b>26,634,245</b>	<b>25,558,360</b>	<b>1,075,885</b>	<b>4.21</b>
UC10 60 1	ADMINISTRATIVE EXPENDITURE	38,939,460	36,279,403	2,660,057	7
UC10 60 2	OPERATIONAL EXPENDITURE	915,256	894,922	20,334	2
<b>UC10</b>	<b>Uccle (BE)</b>	<b>39,854,716</b>	<b>37,174,325</b>	<b>2,680,391</b>	<b>7.21</b>
VA10 60 1	ADMINISTRATIVE EXPENDITURE	18,742,511	18,402,243	340,268	1
VA10 60 2	OPERATIONAL EXPENDITURE	441,000	446,000	-5,000	-1
<b>VA10</b>	<b>Varese (IT)</b>	<b>19,183,511</b>	<b>18,848,243</b>	<b>335,268</b>	<b>1.78</b>
WO10 60 1	ADMINISTRATIVE EXPENDITURE	34,143,724	32,101,304	2,042,420	6
WO10 60 2	OPERATIONAL EXPENDITURE	679,176	737,946	-58,770	-7
<b>WO10</b>	<b>Woluwe (BE)</b>	<b>34,822,900</b>	<b>32,839,250</b>	<b>1,983,650</b>	<b>6.04</b>