



European Schools
Office of the Secretary-General

Administration
Accounts

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PRELIMINARY DRAFT BUDGET 2017

Board of Governors

Meeting in Copenhagen on 12-14 April 2016

1. General introductory remarks

A memorandum was transmitted to the schools on 27 November 2015, where the Schools were communicated the various parameters for the drawing up of the 2017 preliminary draft budgets, and in particular the salary adjustments for 2015 and 2016. In this memorandum, the need to prepare rigorous and realistic estimates was underlined. In particular, account had to be taken of the number of secondments as declared by Member States and of a realistic projection of the student population.

The Schools submitted their preliminary estimates for the 2017 budget to the members of the Administrative Boards before the meetings. Consolidation of the preliminary budget estimates **for the Schools' budgets** resulted in a total amount of €315 374 829, including the estimates for the Bureau of the Secretary General.

Between 14 January and 5 February 2016, the Administrative Boards of the 14 European Schools examined their respective budget estimates and drew up the preliminary draft budgets for the financial year 2017.

After the discussions of the Administrative Boards, the total amount of the preliminary draft budgets of the Schools amounts to € 305 128 271, which is € 11 747 406 higher than the 2016 Budget including Draft Amending Budget 1/2015 which has been proposed to the Budgetary Committee, or an increase of 4.0%.

2. Development of revenue

2.1 The **contributions of the Member States** in the form of national salaries will decline slightly. Compared with the appropriations of €53 415 856 estimated in 2016, a sum of €53 074 606 is budgeted for 2017. This decline corresponds to a slightly lower number of secondments foreseen in September 2016.

The special contributions from Germany and Italy will amount to €1 003 200 in 2017, exactly the same amount as in 2016. In relation to the total budget, the proportion of budget funding accounted for by the Member States will be 17.7%, down from 18.6% in 2016.

2.2 The **contribution from the EU Budget** to the Schools' budget and to that of the General Secretariat is € 188 027 018, up by €7 744 552 with respect to 2016. The proportion of funding contributed to the budget by the EU Budget is rather constant and rises to 61.6%, which represents a very slight increase with respect to 2016, when it is foreseen at 61.4%.

2.3 The **contribution of the European Patent Organisation** (EPO) to the Munich School's budget will amount to €21 498 075 and is up by €452 130 (= 2.1%) with respect to the 2014 figure of €21 045 945.

2.4 Revenue from financing agreements with public sector institutions and private sector companies continues to decline. For 2017, €12 607 223 are foreseen, as compared to 13 143 855 in 2015 (-4.1%)

2.5 Revenue from E.I.B. Group and European Stability Mechanism (ESM). These two institutions will begin contributing to the Budget of the two European Schools of Luxembourg. Their contributions amount to €5 172 931 and €87 506 respectively.

2.6 The revenue generated by **Parents contributions**, including school fees is foreseen to decline. In 2017, they will amount to €19 228 758, compared to €19 697 548 in 2016. The number of category III pupils is foreseen to slightly decline by 52 or 1.2% in 2017. 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 €2 390 601 in 2017.

3. Development of expenditure

3.1 The overall level of appropriations under **Article 1.1 (Expenditure related to staff)** represents an increase with respect to previous years. In 2017, it will amount to €266 693 910, as compared to €256 093 203 in 2016 and to €248 444 851 which were implemented in 2014. The main reason for this increase is the salary adjustment of 2.4% in 2015 and 2.1% in 2016.

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 €158 244 257 represents an increase in absolute terms of 1.2%. Given the salary increases foreseen for 2016 of 2.1%, this amount represents an effective decline in real terms.

3.1.2 The appropriations for salaries of **locally recruited teachers** amount to €59 900 851, increasing from €54 129 881 budgeted for 2016 (+10.7%). This increase compensates the shortage of secondments and is necessary in order to satisfy the increasing need due to a greater student population of an additional number of 822 pupils with respect to 2016 (+3.2%).

3.1.3 For **administrative staff**, the budget increases to €38 288 735, up from €36 050 370 (+6.2). The increase is explained by the salary adjustments, the additional steps which have to be delivered according to the staff regulation and to the 15 new posts requested for 2017 in a number of schools and Office of the Secretary General.

3.1.4 Concerning remunerations for educational support, the 2016 Budget foresees € 10 260 067, representing an increase of €640 949 with respect to the amount budget for in 2016 (€9 619 118), or 6.7%.

3.2 Article 1.2: Other administrative expenditure. The appropriations requested amount to €31 283 803, which represents an increase with respect to the 2016 Budget of €1 756 380 or 6.0 %. The main component of this increase relates to the increase of security-related expenses, which can be found in the 'Buildings' items across schools. This item alone explains an increase of €1 348 572. Otherwise, the overall increase of other administrative expenditure would have been of 1.4%.

3.3 Chapter 2: Operational expenditure is composed of Pedagogical expenditure and Educational support. Both items combined amount to €7 150 558, up from €6 798 929 used in 2015.

4. Budgetary Committee

The Budgetary Committee was unanimously in favour of the proposal, taking into account:

- The document which was distributed during the session regarding the financial impact of creating six additional classes in the Berkendael site, thus bringing about additional costs of 464 000 EURO for the Budget of European School of Brussels I.
- The financial consequences of having approved point 11 of the agenda 'Service Regulation for Locally Recruited Teachers', namely savings of 334 000 EURO, to be distributed amongst all the schools.
- The financial consequences of the decision regarding the creation of new posts. The current proposal includes the financial cost of all proposed new posts. It also includes the additional discontinued ½ post of ICT technician (-11 281 EURO).

The new total Budget for 2017 when these three elements are taken into account is 305 246 990 EURO.

5. Proposal

The Board of Governors is requested to scrutinise the preliminary draft budgets of the Schools and of the General Secretariat for 2017 and adopt them.

TABLE 1 : School population per category

School	2013-11-15				2014-10-15				2015-10-15				2016-10-15			
	1	2	3	Total	1	2	3	Total	1	2	3	Total	1	2	3	Total
Alicante	606	1	435	1.042	615		392	1.007	624		356	980	664		350	1.014
Bergen	123	1	441	565	131	1	420	552	124		413	537	124		420	544
Bruxelles I	2.843	43	197	3.083	3.116	39	123	3.278	3.275	36	83	3.394	3466	31	75	3.572
Bruxelles II	2.910	81	87	3.078	2.814	67	77	2.958	2.872	62	64	2.998	2.909	50	60	3.019
Bruxelles III	2.736	44	90	2.870	2.782	38	86	2.906	2.880	38	71	2.989	3.051	38	52	3.141
Bruxelles IV	1.878	27	27	1.932	2.191	30	40	2.261	2.408	40	50	2.498	2.694	44	64	2.802
Culham	57	27	516	600	43	25	469	537	36	21	402	459	31	23	356	410
Frankfurt	903	109	235	1.247	1.118	89	217	1.424	1.196	77	179	1.452	1.196	77	180	1.453
Karlsruhe	180	247	498	925	186	216	461	863	167	188	458	813	169	186	465	820
Luxembourg I	2.352	82	352	2.786	2.461	94	420	2.975	2.510	87	484	3.081	2.625	82	493	3.200
Luxembourg II	1.526	188	387	2.101	1.614	200	429	2.243	1.668	193	487	2.348	1.787	198	499	2.484
Mol	154	11	573	738	163	8	551	722	157	4	561	722	166	10	579	755
München	1.705	139	339	2.183	1.768	150	319	2.237	1.815	154	292	2.261	1.860	180	280	2.320
Varese	791	174	432	1.397	821	185	416	1.422	798	185	388	1.371	797	195	350	1.342
Total	18.764	1.174	4.609	24.547	19.823	1.142	4.420	25.385	20.530	1.085	4.288	25.903	21.539	1.114	4.223	26.876

TABLE 2 :School population per section

	2016-Sept			TOTAL
	<i>Maternelle</i>	<i>Primaire</i>	<i>Secondaire</i>	
Alicante	104	355	555	1014
Bergen	54	178	312	544
BXL I	327	1368	1877	3572
BXL II	258	1099	1662	3019
BXL III	350	1157	1634	3141
BXL IV	291	1145	1366	2802
Culham	0	0	410	410
Frankfurt	168	621	664	1453
Karlsruhe	82	308	430	820
LUX I	490	1250	1460	3200
LUX II	317	976	1191	2484
MOL	81	259	415	755
Munich	135	912	1273	2320
Varese	106	488	748	1342
TOTAL =	2763	10116	13997	26876

TABLE 3 :Organigramme Seconded Staff

		Organigramme e 1.01.2016	Effectif 1.01.2016	Organigramme e 1.09.2016
1.1	Direction			
	Secrétaire général des EE	1	1	1
	Adjoint au Secrétaire général des EE	1	1	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
	1.1.1 Directeur de l'école (barème 1)	14	14	14
	1.1.2 Directeur adjoint de l'école secondaire (bar. 2)	14	14	14
	1.1.3 Directeur adjoint de l'école primaire (bar. 3)	15	15	14
		0	0	0
1.2	Personnel enseignant	0	0	0
	1.2.1 Ecole maternelle	0	0	0
	Institutrice maternelle titulaire d'une classe (bar. 7)	78	73	82
	Institutrice maternelle non titulaire d'une classe (bar.7)	14	14	13

	1.2.2 Ecole primaire	0	0	0
	Instituteur titulaire d'une classe (bar.7)	413	399	413
	Enseignants non titulaires d'une classe (bar.7)	6	4	5
	1.2.3 Ecole secondaire	0	0	0
	Professeurs (bar.6)	4	4	4
	Professeurs (bar.3)	844	867	852
	1.2.4 Bibliothécaire (bar.7)	5	4	5
		0	0	0
1.3	Conseiller d'éducation	0	0	0
	1.3.1 Conseiller d'éducation principal (bar.5)	7	6	7
	1.3.2 Conseiller d'éducation avec titre pédagogique (bar.7)	61	55	62
	1.3.3 Conseiller d'éducation sans titre pédagogique (bar.9)	0	1	1
		0	0	0
1.4	Econome (bar.4)	9	8	8
	TOTAL	1493	1486	1503

TABLE 4 : Organigramme du PAS

		Organigramme e 1.01.2016	Effectif 1.01.2016	Organigramme e 1.01.2017
1. Pédagogique				
	1.2 Bibliothécaire	14,5	15,5	14,5
	1.3 Préparateur informatique	26	25,5	29
	1.4 Préparateur	39,9	39,8	40,9
	Aide préparateur	3,5	3,5	3
	1.5 Assistante maternelle	77,26	68,86	78,26
	Assistance SEN	1,5	1,5	1,5
	Secrétaire pédagogique	3	2	3
2. Administratif				
	Assistant informatiques auprès du BSG	2	2	2
	Assistant informaticiens	5	5	5
	Assistant Contrôleur financier	1	1	1
	Assistant du Secrétaire général	6	5,8	6
	Assistant juriste du Secrétaire général	1	1	1
	Assistant d'un Chef d'Unité	8	8	11,5
	Greffier de la Chambre de Recours	1	1	1
	Assistant Greffier	1	1	1
	Administrateur Econome (PAS)	4	5	5
	2.3 Secrétaire de direction	13	13	13
	Comptable principal	10	9,5	11,1
	2.8 Comptable	37,1	34,1	41,6
	2.9 Aide comptable	11,38	11,08	8,88

	2.12 Secrétaire	78,38	77,23	79,88
	Steno dactylo	1	1	1
3. Santé				
	3.1 Infirmière	19,76	19,76	19,76
	3.2 Psychologue	6	6	6,5
4. Service				
	4.2 Technicien	24,8	24,8	24,3
	Technicien spécialisé	8	7	8
	Safety & Security Officer	0	0	1
	4.3 Safety and Security Officer	0	0	1
	Concierge	18	18	18
	Aide concierge	1	1	1
	4.5 Commis/ouvrier	30,5	29,4	30,5
	4.7 Receptionniste	3,6	3,6	3,6
Personnel auxiliaire				
	TOTAL	457,18	441,93	473,28

TABLE 5

Summary - Revenues Budget - 2017

Site / Class / Chapter / Article		2017			2016			2015		
		Budget	Budget Difference 2016	%	Initial Budget	Budget Change S/R	Total Budget	Budget I +S/R	Final Budget	Actuals
Chapter I										
70 1 1	Regular contributions from member states	53,074,606	-341,250	-1%	53,331,923	83,933	53,415,856	54,486,137	54,486,137	54,013,858
70 1 2	Extraordinary contributions from member states	1,003,200	0	0%	1,003,200	0	1,003,200	941,000	941,000	994,200
70 1	CONTRIBUTIONS FROM MEMBER STATES	54,077,806	-341,250	-0.63%	54,335,123	83,933	54,419,056	55,427,137	55,427,137	55,008,058
Chapter II										
70 2 1	Subventions, contributions from institutions	228,478,445	12,958,257	6%	214,361,910	1,158,278	215,520,188	203,165,180	203,165,180	201,979,901
70 2	SUBVENTIONS, CONTRIBUTIONS FROM INSTITUTIONS	228,478,445	12,958,257	6.01%	214,361,910	1,158,278	215,520,188	203,165,180	203,165,180	201,979,901
Chapter III										
70 3 1	Parent's contributions	19,228,758	-468,790	-2%	19,684,167	13,381	19,697,548	19,010,374	19,010,374	21,034,551
70 3 2	Other contributions and miscellaneous revenue	3,461,976	-422,097	-11%	3,874,173	9,900	3,884,073	6,532,666	6,532,666	3,751,425
70 3 3	Surplus	0	0	0%	0	0	0	4,707,934	4,707,934	4,423,067
70 3	OTHER CONTRIBUTIONS	22,690,734	-890,887	-3.78%	23,558,340	23,281	23,581,621	30,250,974	30,250,974	29,209,043
70	Revenues	305,246,985	11,726,120	3.99%	292,255,373	1,265,492	293,520,865	288,843,291	288,843,291	286,197,002

TABLE 6

Summary - Expenditures Budget - 2017

Site / Class / Chapter / Article		2017			2016			2015		
		Budget	Budget Difference 2016	%	Initial Budget	Budget Change S/R	Total Budget	Budget I +S/R	Final Budget	Actuals
Chapter I										
60 1 1	Expenditure related to staff	266,768,624	10,535,421	4%	255,505,487	727,716	256,233,203	251,246,857	251,340,523	246,632,945
60 1 2	Other administrative expenditure	31,283,803	1,756,380	6%	29,426,042	101,381	29,527,423	30,825,644	30,624,451	30,184,769
60 1	ADMINISTRATIVE EXPENDITURE	298,052,427	12,291,801	4.30%	284,931,529	829,097	285,760,626	282,072,501	281,964,974	276,817,714
Chapter II										
60 2 1	Pedagogical expenditure	7,125,696	-547,186	-7%	7,236,487	436,395	7,672,882	6,812,265	6,813,217	6,705,167
60 2 2	Educational support	68,862	-18,495	-21%	87,357	0	87,357	69,302	65,100	56,355
60 2	OPERATIONAL EXPENDITURE	7,194,558	-565,681	-7.29%	7,323,844	436,395	7,760,239	6,881,567	6,878,317	6,761,522
Chapter III										
60 3 1	Negative expenditure	0	0	0%	0	0	0	-110,777	0	0
60 3	NEGATIVE EXPENDITURE	0	0		0	0	0	-110,777	0	0
60	Expenditures	305,246,985	11,726,120	3.99%	292,255,373	1,265,492	293,520,865	288,843,291	288,843,291	283,579,236

TABLE 7

Revenues budget 2017

Site / Class / Chapter / Article / Item		2017	2016			2015		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
70 1 1 0100	Germany	11,595,950	11,898,950	0	11,898,950	11,151,682	11,151,682	11,555,595
70 1 1 0200	Belgium	9,648,325	9,937,240	21,533	9,958,773	10,257,751	10,257,751	10,188,593
70 1 1 0300	Denmark	1,635,031	1,525,781	0	1,525,781	1,543,614	1,543,614	1,635,199
70 1 1 0400	Spain	2,795,841	2,846,269	0	2,846,269	2,678,344	2,678,344	2,819,219
70 1 1 0500	France	6,118,461	5,907,066	40,000	5,947,066	6,180,580	6,180,580	5,869,672
70 1 1 0600	Greece	762,930	819,857	0	819,857	808,753	808,753	717,356
70 1 1 0700	Ireland	2,923,525	2,850,627	0	2,850,627	2,971,800	2,971,800	2,846,866
70 1 1 0800	Italy	2,666,362	2,761,510	0	2,761,510	2,546,592	2,546,592	2,705,672
70 1 1 0900	Luxembourg	1,330,982	1,367,297	0	1,367,297	1,589,781	1,589,781	1,227,791
70 1 1 1000	Netherlands	3,256,922	3,250,720	0	3,250,720	3,371,396	3,371,396	3,639,156
70 1 1 1100	Portugal	744,690	784,282	0	784,282	794,461	794,461	760,182
70 1 1 1200	United Kingdom	4,735,443	4,777,346	16,000	4,793,346	5,991,726	5,991,726	5,411,347
70 1 1 1300	Austria	910,195	787,324	0	787,324	770,341	770,341	888,097
70 1 1 1400	Finland	1,201,711	1,190,000	0	1,190,000	1,284,871	1,284,871	1,193,507
70 1 1 1500	Sweden	1,670,252	1,621,999	0	1,621,999	1,725,972	1,725,972	1,583,818

Revenues budget 2017

Site / Class / Chapter / Article / Item		2017	2016			2015		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
70 1 1 1700	Estonia	106,621	103,717	0	103,717	66,466	66,466	96,463
70 1 1 1800	Hungary	119,238	116,314	0	116,314	110,298	110,298	104,667
70 1 1 1900	Latvia	22,570	9,114	4,000	13,114	5,803	5,803	10,365
70 1 1 2000	Lithuania	55,285	48,746	0	48,746	48,817	48,817	56,650
70 1 1 2100	Malta	116,310	103,493	0	103,493	61,329	61,329	115,287
70 1 1 2200	Poland	230,687	221,869	0	221,869	224,492	224,492	231,744
70 1 1 2300	Slovakia	103,832	82,160	2,400	84,560	34,055	34,055	87,433
70 1 1 2400	Slovenia	75,098	90,022	0	90,022	66,007	66,007	66,027
70 1 1 2500	Czech Republic	184,153	158,443	0	158,443	178,855	178,855	160,284
70 1 1 2600	Bulgaria	46,596	29,822	0	29,822	11,447	11,447	28,387
70 1 1 2700	Romania	17,596	41,955	0	41,955	10,904	10,904	14,481
70 1 1	Regular contributions from member states	53,074,606	53,331,923	83,933	53,415,856	54,486,137	54,486,137	54,013,858
70 1 2 0100	Extraordinary contribution Germany	710,200	710,200	0	710,200	657,000	657,000	710,200
70 1 2 0300	Extraordinary contribution Italy	293,000	293,000	0	293,000	284,000	284,000	284,000
70 1 2	Extraordinary contributions from member states	1,003,200	1,003,200	0	1,003,200	941,000	941,000	994,200

Revenues budget 2017

Site / Class / Chapter / Article / Item		2017	2016			2015		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
70 1	CONTRIBUTIONS FROM MEMBER STATES	54,077,806	54,335,123	83,933	54,419,056	55,427,137	55,427,137	55,008,058
70 2 1 0100	European Commission	188,174,802	179,277,475	1,144,991	180,422,466	168,455,878	168,455,878	168,955,929
70 2 1 0200	European Patent Office	21,469,005	21,045,945	0	21,045,945	20,674,662	20,674,662	20,645,000
70 2 1 0300	European Southern Observatory (ESO)	1,095,730	914,885	0	914,885	805,755	805,755	1,049,327
70 2 1 0400	Eurocontrol	1,593,848	1,720,287	10,500	1,730,787	2,099,327	2,099,327	1,429,888
70 2 1 0500	Other financing agreement	9,917,645	10,498,183	0	10,498,183	10,303,825	10,303,825	9,074,024
70 2 1 0600	European School of Munich	966,978	905,135	2,787	907,922	825,733	825,733	825,733
70 2 1 0700	E.I.B. Group	5,172,931	0	0	0	0	0	0
70 2 1 0800	European Stability Mechanism (E.S.M.)	87,506	0	0	0	0	0	0
70 2 1	Subventions, contributions from institutions	228,478,445	214,361,910	1,158,278	215,520,188	203,165,180	203,165,180	201,979,901
70 2	SUBVENTIONS, CONTRIBUTIONS FROM INSTITUTIONS	228,478,445	214,361,910	1,158,278	215,520,188	203,165,180	203,165,180	201,979,901
70 3 1 0100	School fees	18,401,286	18,925,815	8,859	18,934,674	18,103,061	18,103,061	20,234,410
70 3 1 0200	Other contributions from parents	827,472	758,352	4,522	762,874	907,313	907,313	800,142
70 3 1	Parent's contributions	19,228,758	19,684,167	13,381	19,697,548	19,010,374	19,010,374	21,034,552
70 3 2 0100	Temporary contributions	2,390,601	2,585,178	9,900	2,595,078	2,758,300	2,758,300	2,317,222

Revenues budget 2017

Site / Class / Chapter / Article / Item		2017	2016			2015		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
70 3 2 0200	Miscellaneous revenue	1,071,375	1,288,995	0	1,288,995	3,774,366	3,774,366	1,434,204
70 3 2	Other contributions and miscellaneous revenue	3,461,976	3,874,173	9,900	3,884,073	6,532,666	6,532,666	3,751,426
70 3 3 0100	Surplus year n-1	0	0	0	0	4,707,934	4,707,934	4,423,067
70 3 3	Surplus	0	0	0	0	4,707,934	4,707,934	4,423,067
70 3	OTHER CONTRIBUTIONS	22,690,734	23,558,340	23,281	23,581,621	30,250,974	30,250,974	29,209,045
70	Revenues	305,246,985	292,255,373	1,265,492	293,520,865	288,843,291	288,843,291	286,197,004

TABLE 8

Expenditures budget 2017

Site / Class / Chapter / Article / Item		2017	2016			2015		
		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	158,244,257	155,942,788	351,046	156,293,834	161,234,455	151,650,806	149,620,857
60 1 1 0200	Expenditure related to locally recruited teachers,	59,986,846	54,110,733	159,148	54,269,881	46,154,158	56,049,888	54,819,947
60 1 1 0300	Expenditure related to Administrative and ancillar	38,277,454	35,853,980	196,390	36,050,370	34,086,140	34,521,143	33,671,905
60 1 1 0400	Remunerations relating to educational support	10,260,067	9,597,986	21,132	9,619,118	9,772,104	9,118,686	8,520,236
60 1 1	Expenditure related to staff	266,768,624	255,505,487	727,716	256,233,203	251,246,857	251,340,523	246,632,945
60 1 2 0100	Buildings	21,752,661	20,309,708	94,381	20,404,089	20,600,030	20,402,078	20,219,117
60 1 2 0200	ICT	1,658,595	1,773,936	0	1,773,936	2,863,957	2,888,262	2,855,150
60 1 2 0300	BSGEE	3,379,000	2,911,500	0	2,911,500	2,990,570	2,895,931	2,803,366
60 1 2 0400	Miscellaneous administrative expenditure	4,493,547	4,430,898	7,000	4,437,898	4,371,087	4,438,181	4,307,136
60 1 2	Other administrative expenditure	31,283,803	29,426,042	101,381	29,527,423	30,825,644	30,624,452	30,184,769
60 1	ADMINISTRATIVE EXPENDITURE	298,052,427	284,931,529	829,097	285,760,626	282,072,501	281,964,975	276,817,714
60 2 1 0100	Pedagogical expenditure	7,125,696	7,236,487	436,395	7,672,882	6,812,265	6,813,217	6,705,167
60 2 1	Pedagogical expenditure	7,125,696	7,236,487	436,395	7,672,882	6,812,265	6,813,217	6,705,167
60 2 2 0100	Educational Support	68,862	87,357	0	87,357	69,302	65,100	56,355
60 2 2	Educational support	68,862	87,357	0	87,357	69,302	65,100	56,355

Expenditures budget 2017

Site / Class / Chapter / Article / Item		2017	2016			2015		
		Budget	Initial Budget	Budget Change S/R	Total Budget	Budget I+S/R	Final Budget	Actuals
60 2	OPERATIONAL EXPENDITURE	7,194,558	7,323,844	436,395	7,760,239	6,881,567	6,878,317	6,761,522
60 3 1 0100	Negative expenditure	0	0	0	0	-110,777	0	0
60 3 1	Negative expenditure	0	0	0	0	-110,777	0	0
60 3	NEGATIVE EXPENDITURE	0	0	0	0	-110,777	0	0
60	Expenditures	305,246,985	292,255,373	1,265,492	293,520,865	288,843,291	288,843,292	283,579,236

TABLE 9

Summary of Expenditures for the European Schools and the Central Bureau 2017

Site / Class / Chapter		2017	2016	Variation	
		Budget	Total Budget	In EUR	%
AL10 60 1	ADMINISTRATIVE EXPENDITURE	12,129,369	12,172,473	-43,104	0
AL10 60 2	OPERATIONAL EXPENDITURE	320,347	301,121	19,226	6
AL10	Alicante (ES)	12,449,716	12,473,594	-23,878	-0.19
BC10 60 1	ADMINISTRATIVE EXPENDITURE	11,640,789	10,738,185	902,604	8
BC10 60 2	OPERATIONAL EXPENDITURE	300,000	339,000	-39,000	-11
BC10	Bureau Centrale (BE)	11,940,789	11,077,185	863,604	7.8
BE10 60 1	ADMINISTRATIVE EXPENDITURE	8,732,447	8,492,419	240,028	2
BE10 60 2	OPERATIONAL EXPENDITURE	193,625	172,962	20,663	11
BE10	Bergen (NL)	8,926,072	8,665,381	260,691	3.01
CU10 60 1	ADMINISTRATIVE EXPENDITURE	7,586,489	8,129,756	-543,267	-6
CU10 60 2	OPERATIONAL EXPENDITURE	88,921	121,704	-32,783	-26
CU10	Culham (GB)	7,675,410	8,251,460	-576,050	-6.98
FF10 60 1	ADMINISTRATIVE EXPENDITURE	14,405,526	13,349,070	1,056,456	7
FF10 60 2	OPERATIONAL EXPENDITURE	363,465	393,402	-29,937	-7
FF10 60 3	NEGATIVE EXPENDITURE	0	0	0	0

Summary of Expenditures for the European Schools and the Central Bureau 2017

Site / Class / Chapter		2017	2016	Variation	
		Budget	Total Budget	In EUR	%
FF10	Frankfurt (DE)	14,768,991	13,742,472	1,026,519	7.47
IX10 60 1	ADMINISTRATIVE EXPENDITURE	31,157,106	30,203,672	953,434	3
IX10 60 2	OPERATIONAL EXPENDITURE	718,500	699,124	19,376	2
IX10	Ixelles (BE)	31,875,606	30,902,796	972,810	3.15
KA10 60 1	ADMINISTRATIVE EXPENDITURE	11,280,034	11,147,964	132,070	1
KA10 60 2	OPERATIONAL EXPENDITURE	323,600	316,100	7,500	2
KA10 60 3	NEGATIVE EXPENDITURE	0	0	0	0
KA10	Karlsruhe (DE)	11,603,634	11,464,064	139,570	1.22
LA10 60 1	ADMINISTRATIVE EXPENDITURE	21,105,348	17,977,781	3,127,567	17
LA10 60 2	OPERATIONAL EXPENDITURE	819,095	853,631	-34,536	-4
LA10	Laken (BE)	21,924,443	18,831,412	3,093,031	16.42
LU10 60 1	ADMINISTRATIVE EXPENDITURE	30,843,992	29,215,624	1,628,368	5
LU10 60 2	OPERATIONAL EXPENDITURE	555,000	558,500	-3,500	0
LU10 60 3	NEGATIVE EXPENDITURE	0	0	0	0
LU10	Luxemburg	31,398,992	29,774,124	1,624,868	5.46

Summary of Expenditures for the European Schools and the Central Bureau 2017

Site / Class / Chapter		2017	2016	Variation	
		Budget	Total Budget	In EUR	%
MA10 60 1	ADMINISTRATIVE EXPENDITURE	25,981,398	24,103,494	1,877,904	7
MA10 60 2	OPERATIONAL EXPENDITURE	554,909	568,299	-13,390	-2
MA10	Luxemburg II (Mamer)	26,536,307	24,671,793	1,864,514	7.56
MO10 60 1	ADMINISTRATIVE EXPENDITURE	11,469,619	11,044,097	425,522	3
MO10 60 2	OPERATIONAL EXPENDITURE	195,228	223,045	-27,817	-12
MO10	MoI (BE)	11,664,847	11,267,142	397,705	3.53
MU10 60 1	ADMINISTRATIVE EXPENDITURE	24,875,360	24,414,125	461,235	1
MU10 60 2	OPERATIONAL EXPENDITURE	683,000	669,920	13,080	1
MU10	Munich (GER)	25,558,360	25,084,045	474,315	1.89
UC10 60 1	ADMINISTRATIVE EXPENDITURE	36,341,403	34,536,676	1,804,727	5
UC10 60 2	OPERATIONAL EXPENDITURE	894,922	1,288,590	-393,668	-30
UC10	Uccle (BE)	37,236,325	35,825,266	1,411,059	3.94
VA10 60 1	ADMINISTRATIVE EXPENDITURE	18,402,243	18,500,846	-98,603	0
VA10 60 2	OPERATIONAL EXPENDITURE	446,000	450,091	-4,091	0
VA10	Varese (IT)	18,848,243	18,950,937	-102,694	-0.54

Summary of Expenditures for the European Schools and the Central Bureau 2017

Site / Class / Chapter		2017	2016	Variation	
		Budget	Total Budget	In EUR	%
WO10 60 1	ADMINISTRATIVE EXPENDITURE	32,101,304	31,734,444	366,860	1
WO10 60 2	OPERATIONAL EXPENDITURE	737,946	804,750	-66,804	-8
WO10	Woluwe (BE)	32,839,250	32,539,194	300,056	0.92