



Ref.: 2021-02-D-45-en-3

Orig.: EN



## Data on Budget implementation

Approved by the Board of Governors of the European Schools at its meeting on 13-15 April 2021

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Table 1 Development of Costs 2016-2020 – Expenditure

Table 1: Development of costs 2016 to 2020 - Expenditure (€)							
Entity	2016	2017	2018	2019	2020	% -	
						2016 - 2020	2019 - 2020
<b>Al</b>	11,848,348	12,028,295	12,538,732	12,777,062	13,724,012	15.83%	7.41%
<b>Be</b>	8,433,710	8,658,134	8,349,276	8,550,169	9,696,138	14.97%	13.40%
<b>Br I</b>	36,222,624	37,150,244	38,784,565	40,420,144	42,670,751	17.80%	5.57%
<b>Br II</b>	32,385,415	33,609,147	33,372,297	32,455,541	33,168,247	2.42%	2.20%
<b>Br III</b>	30,461,549	30,970,596	30,699,102	30,424,848	31,841,723	4.53%	4.66%
<b>Br IV</b>	21,937,348	25,359,782	25,923,295	27,163,402	29,462,264	34.30%	8.46%
<b>Cu</b>	7,522,360	5,820,472	N/A	N/A	N/A	N/A	N/A
<b>Ff</b>	14,797,076	15,364,351	16,904,092	17,307,433	18,166,787	22.77%	4.97%
<b>Ka</b>	11,050,211	11,434,847	11,843,633	12,347,018	12,526,810	13.36%	1.46%
<b>Lux I</b>	29,876,346	30,857,547	31,232,108	33,250,810	37,865,703	26.74%	13.88%
<b>Lux II</b>	25,155,940	26,754,045	26,602,011	27,818,718	30,618,711	21.72%	10.07%
<b>Mol</b>	11,134,042	11,807,928	11,394,480	11,782,298	11,680,802	4.91%	-0.86%
<b>Mun</b>	24,669,904	25,617,726	27,867,568	28,036,384	28,417,775	15.19%	1.36%
<b>Var</b>	18,110,937	18,599,241	18,696,803	19,506,169	18,703,663	3.27%	-4.11%
<b>OSG</b>	10,906,228	11,644,693	12,461,854	12,474,355	13,333,706	22.26%	6.89%
<b>TOTAL</b>	294,512,038	305,677,048	306,669,816	314,314,351	331,877,092	12.69%	5.59%
The figures for 2016-2019 depict the commitments for the year minus the difference (CREDITS BROUGHT FORWARD AND CANCELLED) shown in the following year closing report for each schools							
The figures for 2020 (subject to possible adjustments), depict commitments approved (including the carried forward to the next year).							
* Since Culham has definitely been closed in the month of August 2017 the expenditure is equal to zero as from year 2018 on.							
2016-2018 Data processed on 20/03/2020 - Closing reports in SAP							
2019 Data processed on 23/02/2021 - Closing reports in SAP							
2020 Provisional Data processed on 29/03/2021 9am - Closing reports in SAP							

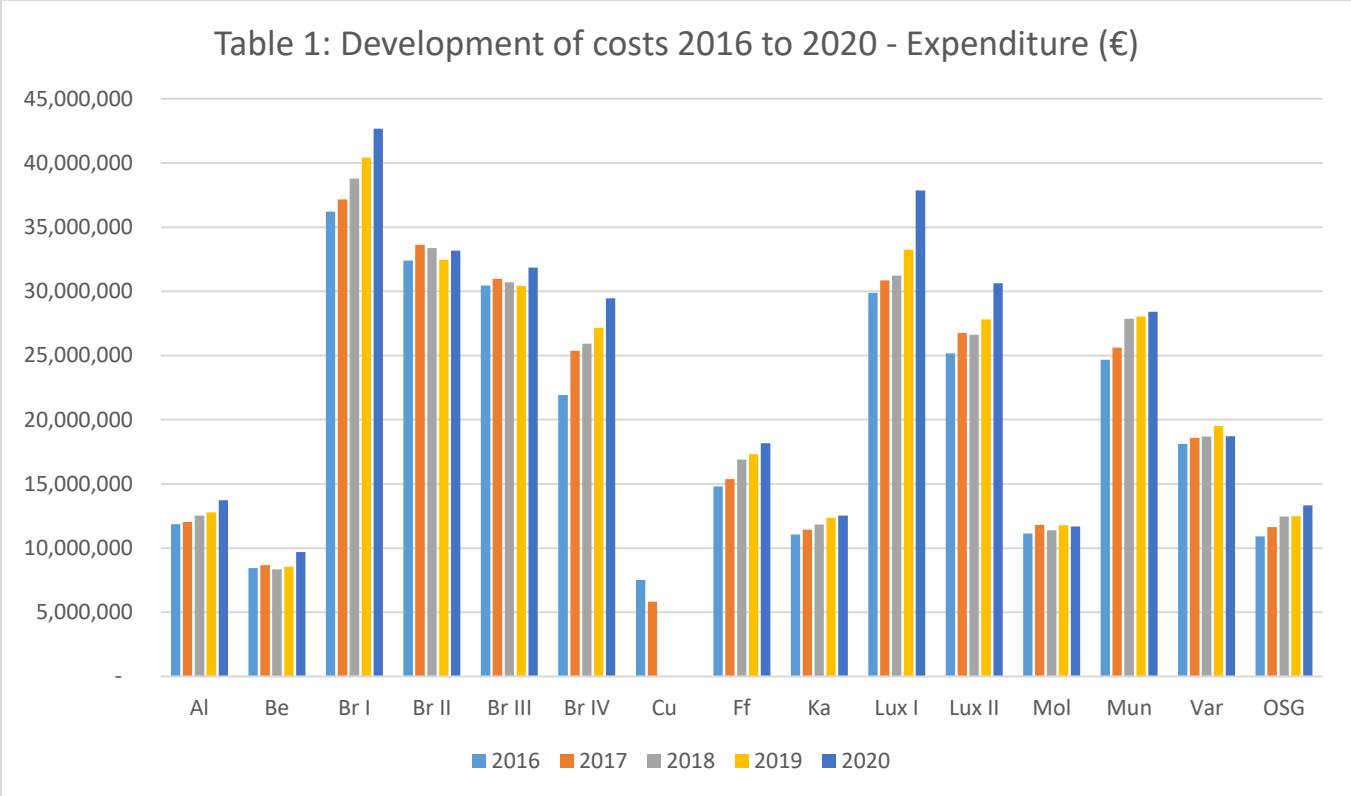
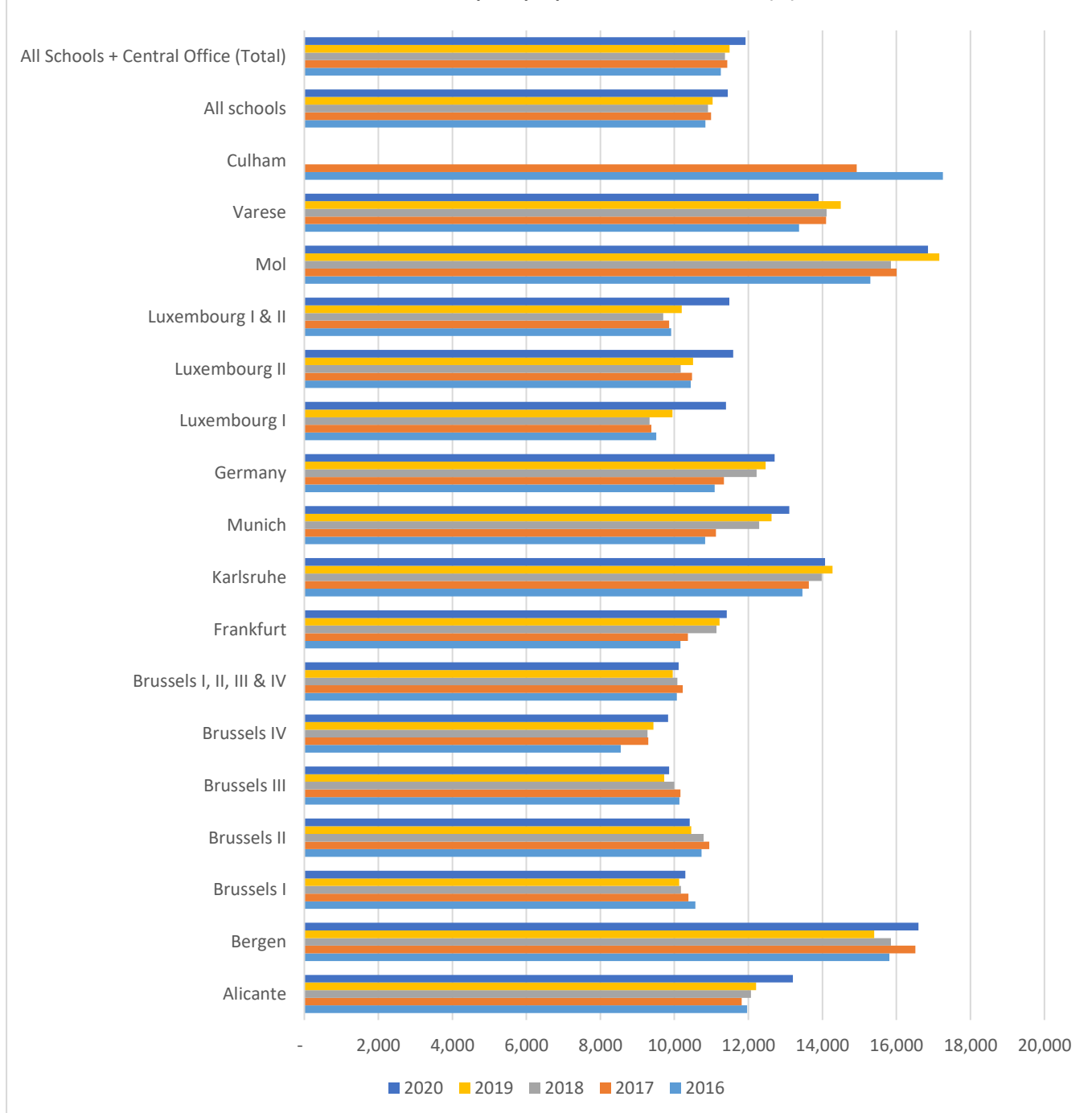


Table 2 Cost per pupil 2016 to 2020

Table 2 : Cost per pupil 2016 to 2020 (€)							
Entity	2016	2017	2018	2019	2020	%	
						2016 - 2020	2019 - 2020
Alicante	11,968	11,819	12,072	12,207	13,200	10.30%	8.13%
Bergen	15,813	16,513	15,853	15,396	16,594	4.93%	7.77%
Brussels I	10,565	10,378	10,177	10,132	10,294	-2.56%	1.60%
Brussels II	10,733	10,940	10,791	10,454	10,414	-2.97%	-0.38%
Brussels III	10,132	10,164	9,994	9,727	9,857	-2.72%	1.34%
Brussels IV	8,548	9,297	9,272	9,434	9,832	15.02%	4.22%
Brussels I, II, III & IV	10,068	10,227	10,083	9,958	10,116	0.47%	1.58%
Frankfurt	10,161	10,365	11,136	11,219	11,414	12.33%	1.73%
Karlsruhe	13,459	13,635	13,983	14,274	14,070	4.53%	-1.43%
Munich	10,828	11,124	12,293	12,627	13,102	21.00%	3.76%
Germany	11,089	11,336	12,223	12,466	12,709	14.61%	1.96%
Luxembourg I	9,513	9,379	9,327	9,950	11,397	19.81%	14.54%
Luxembourg II	10,442	10,477	10,169	10,504	11,591	11.00%	10.34%
Luxembourg I & II	9,916	9,859	9,696	10,195	11,483	15.80%	12.63%
Mol	15,294	16,007	15,855	17,159	16,855	10.21%	-1.77%
Varese	13,373	14,097	14,114	14,499	13,899	3.94%	-4.14%
Culham	17,253	14,924				-100.00%	N/A
All schools	10,839	10,991	10,906	11,035	11,444	5.58%	3.71%
All Schools + Central Office (Total)	11,256	11,426	11,368	11,491	11,923	5.93%	3.76%
Figures based on Table 1							
Number of pupils calculated on a basis of a weighted average ( $N^{\circ}$ in October of the year $n-1 * 8/12 + N^{\circ}$ in October of the year $n * 4/12$ )							
Figures from Ref : '2020-10-D-18-en-2 Facts and Figures on the Beginning of the 2020-2021 School Year in the European Schools'.							

Table 2 : Cost per pupil 2016 to 2020 (€)



**Table 3 Total Cost per type of Expenditure 2020**

<b>Table 3 Total Cost per type of expenditure 2020</b>								
<b>Entity</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>Salaries (Seconded Staff, Locally Recruited Teachers and Educational Support)</b>	<b>Remuneration of Administrative and Ancillary Staff</b>	<b>Pedagogical Expenditure and Educational Support</b>	<b>Buildings</b>	<b>ICT</b>	<b>Total:</b>	<b>Other</b>	<b>Total expenditures</b>
						A+B+C+D+E	(Miscellaneous+BSGEE)	
<b>Alicante</b>	10,444,663	1,826,168	427,384	694,177	50,488	13,442,880	281,132	13,724,012
<b>Bergen</b>	7,090,355	1,606,501	271,745	405,111	32,221	9,405,933	290,205	9,696,138
<b>Brussels I</b>	33,556,188	4,898,881	1,008,912	1,753,975	204,487	41,422,443	1,248,308	42,670,751
<b>Brussels II</b>	25,474,993	4,538,013	652,448	1,593,489	87,720	32,346,663	821,584	33,168,247
<b>Brussels III</b>	24,687,279	3,481,162	769,535	2,074,417	96,573	31,108,966	732,757	31,841,723
<b>Brussels IV</b>	23,164,838	3,092,957	810,413	1,362,663	120,586	28,551,457	910,807	29,462,264
<b>Culham</b>						0		0
<b>Frankfurt</b>	14,051,080	2,065,668	417,206	967,378	38,685	17,540,017	626,770	18,166,787
<b>Karlsruhe</b>	9,118,003	1,818,242	376,112	856,888	62,518	12,231,763	295,047	12,526,810
<b>Luxembourg I</b>	30,094,752	4,401,266	733,952	1,853,298	93,857	37,177,125	688,578	37,865,703
<b>Luxembourg II</b>	23,335,379	3,717,557	823,362	1,917,128	164,046	29,957,472	661,239	30,618,711
<b>Mol</b>	8,017,363	1,750,251	362,302	865,161	12,589	11,007,666	673,136	11,680,802
<b>Munich</b>	20,270,138	3,054,385	871,605	2,280,639	185,327	26,662,094	1,755,681	28,417,775
<b>Varese</b>	13,848,371	2,612,292	398,000	1,398,000	60,000	18,316,663	387,000	18,703,663

<b>OSG</b>	1,147,677	6,671,943	32,791	1,337,048	2,167,730	11,357,189	1,976,517	13,333,706
<b>Total</b>	244,301,079	45,535,286	7,955,767	19,359,372	3,376,827	320,528,331	11,348,761	331,877,092
<b>% of the Total Expenditure</b>	73.61%	13.72%	2.40%	5.83%	1.02%		3.42%	100.00%
Figures based on Table 1								

**Key to table 3 and table 4**

A: Commitment items 60110100, 60110200 and 60110400: Expenditure related to seconded Staff, Expenditure related to Locally Recruited Teachers and Remunerations related to educational Support respectively.

B: Commitment item 60110300 : Expenditure related to Administrative and Ancillary Staff.

C: Commitment items 60210100 and 60220100: Respectively, expenditure related to Pedagogical Expenditure (including ICT material/software for pedagogical purposes) and Educational Support.

D: Commitment item 60120100 Expenditure related to Buildings.

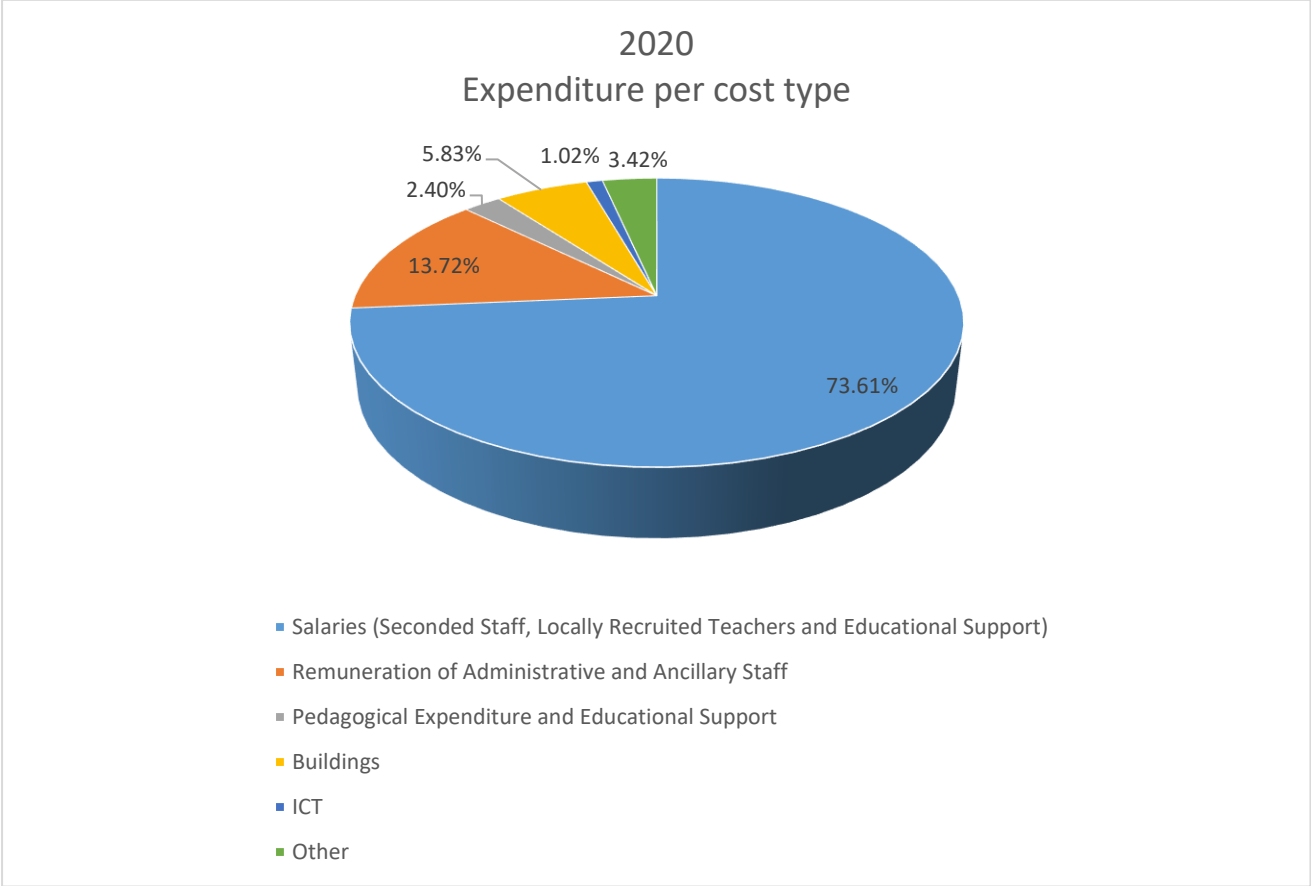
E: Commitment item 60120200 Expenditure related to ICT (in particular, software for administration and training).

F: Total of Columns A,B,C,D and E.

G: Commitment items 60120400 Miscellaneous administrative expenditure and 60120300 BSGEE for the OSGES

H: Total Expenditures.

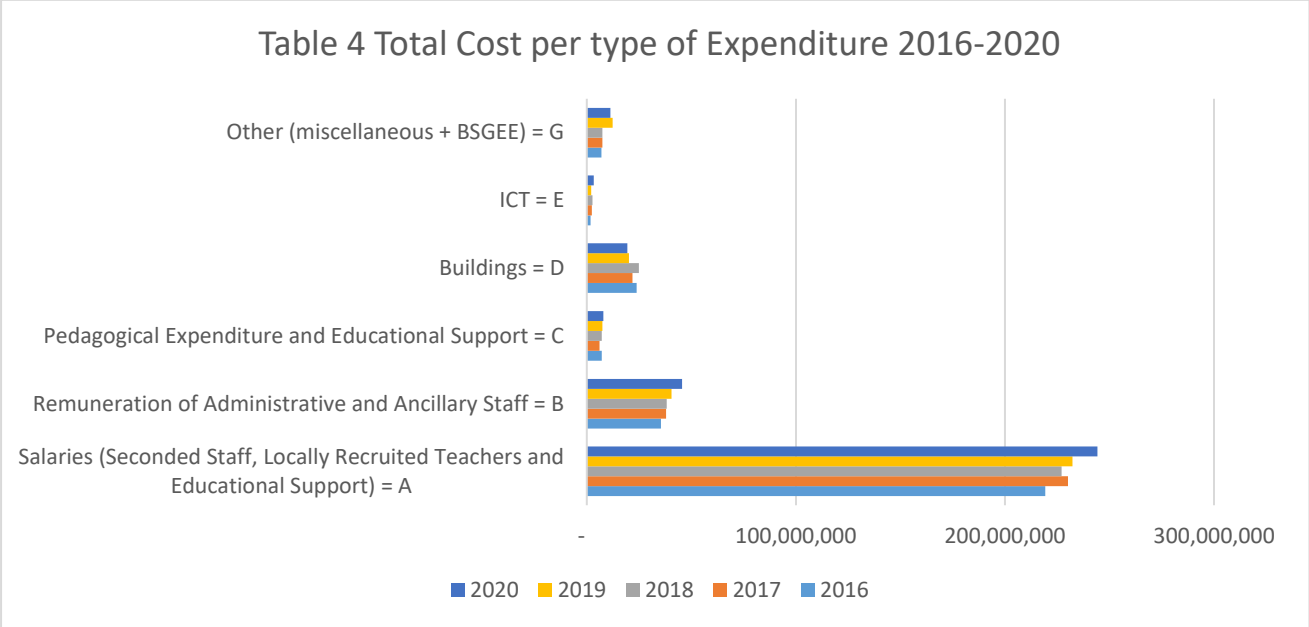




**Table 4 Total Cost per type of Expenditure 2016-2020**

Table 4 Total Cost per type of Expenditure 2016-2020							
Type of expenditure	2016	2017	2018	2019	2020	2016 – 2020 %	2019 – 2020 %
Salaries (Seconded Staff, Locally Recruited Teachers and Educational Support) = A	219,367,058	230,102,734	227,053,029	232,383,795	244,301,079	11.37%	5.13%
Remuneration of Administrative and Ancillary Staff = B	35,542,375	37,942,544	38,156,476	40,505,701	45,535,286	28.12%	12.42%
<b>Total Salary Expenses A+B</b>	<b>254,909,433</b>	<b>268,045,278</b>	<b>265,209,505</b>	<b>272,889,496</b>	<b>289,836,365</b>	<b>13.70%</b>	<b>6.21%</b>
Pedagogical Expenditure and Educational Support = C	7,146,096	6,107,551	7,142,755	7,465,690	7,955,767	11.33%	6.56%
Buildings = D	23,814,588	21,923,383	24,883,277	20,127,773	19,359,372	-18.71%	-3.82%
ICT = E	1,773,420	2,345,126	2,703,094	2,142,177	3,376,827	90.41%	57.64%
<b>Total: A+B+C+D+E = F</b>	<b>287,643,537</b>	<b>298,421,338</b>	<b>299,938,631</b>	<b>302,625,136</b>	<b>320,528,331</b>	<b>11.43%</b>	<b>5.92%</b>
Other (miscellaneous + BSGEE) = G	7,078,266	7,453,029	7,533,806	12,334,506	11,348,761	60.33%	-7.99%
<b>Total expenditures (Commitments) = H</b>	<b>294,721,803</b>	<b>305,874,367</b>	<b>307,472,437</b>	<b>314,959,642</b>	<b>331,877,092</b>	<b>12.61%</b>	<b>5.37%</b>
Difference (CREDITS BROUGHT FORWARD AND CANCELLED)	(209,765)	(197,318)	(802,625)	(645,293)	0		
<b>Total expenditures (same as Table 1)</b>	<b>294,512,038</b>	<b>305,677,049</b>	<b>306,669,812</b>	<b>314,314,349</b>	<b>331,877,092</b>		
<b>From Closing consolidated reports SAP</b>							
<b>Figures processed on 20/03/2020 for 2016-2018. Figures processed on 23/02/2021 for the year 2019. Provisional figures processed on 29/03/2021 9am for the year 2020.</b>							

Table 4 Total Cost per type of Expenditure 2016-2020



## Table 5 Budget Contributions (excluding surplus carried forward and use of reserve fund)

Table 5 Budget contributions (excluding surplus carried forward and use of reserve fund)						
		2016	2017	2018	2019	2020
<b>Member States</b>	€	53,339,888	51,626,805	49,961,963	50,512,637	51,190,221
	%	18.11	16.76	16.22	15.93	15.46
<b>Commission</b>	€	177,859,779	189,878,637	176,112,202	183,801,545	185,692,811
	%	60.40	61.65	57.18	57.97	56.10
<b>EPO</b>	€	21,045,000	21,469,005	25,780,000	24,120,086	25,914,260
	%	7.15	6.97	8.37	7.61	7.83
<b>European Southern Observatory (ESO)</b>	€	912,816	985,587	969,458	1,188,418	1,092,483
	%	0.31	0.32	0.31	0.37	0.33
<b>Eurocontrol</b>	€	1,449,301	1,531,725	1,503,988	1,394,764	1,244,434
	%	0.49	0.50	0.49	0.44	0.38
<b>Other financing agreement</b>	€	9,611,448	8,666,445	7,945,870	7,804,297	7,738,507
	%	3.26	2.81	2.58	2.46	2.34
<b>European School of Munich</b>	€	907,922	966,978	1,070,007	1,015,709	962,428
	%	0.31	0.31	0.35	0.32	0.29
<b>E.I.B. Group</b>	€	4,602,245	5,412,826	5,502,183	6,392,086	12,973,653
	%	1.56	1.76	1.79	2.02	3.92
<b>European Stability Mechanism (E.S.M.)</b>	€	210,529	182,102	244,374	263,327	645,493
	%	0.07	0.06	0.08	0.08	0.20
<b>European Union Intellectual Property Office</b>	€	0	560,555	7,165,680	7,049,861	7,744,393
	%	0	0.18	2.33	2.22	2.34
<b>European Central Bank</b>	€	0	1,896,285	6,293,751	6,914,868	6,875,122
	%	0	0.62	2.04	2.18	2.08
<b>Parents Contributions</b>	€	20,918,559	20,822,809	21,804,012	22,806,540	24,154,914
	%	7.10	6.76	7.08	7.19	7.30
<b>Other contributions and miscellaneous revenue</b>	€	3,612,753	4,002,859	3,622,124	3,806,154	4,790,767
	%	1.23	1.30	1.18	1.20	1.45

<b>TOTAL</b>	€	294,470,240	308,002,618	307,975,612	317,070,292	331,019,486
<b>From Closing consolidated reports SAP</b>						
Figures processed on 20/03/2020 for 2016-2018. Figures processed on 23/02/2021 for the year 2019. Provisional figures processed on 29/03/2021 9am for the year 2020.						

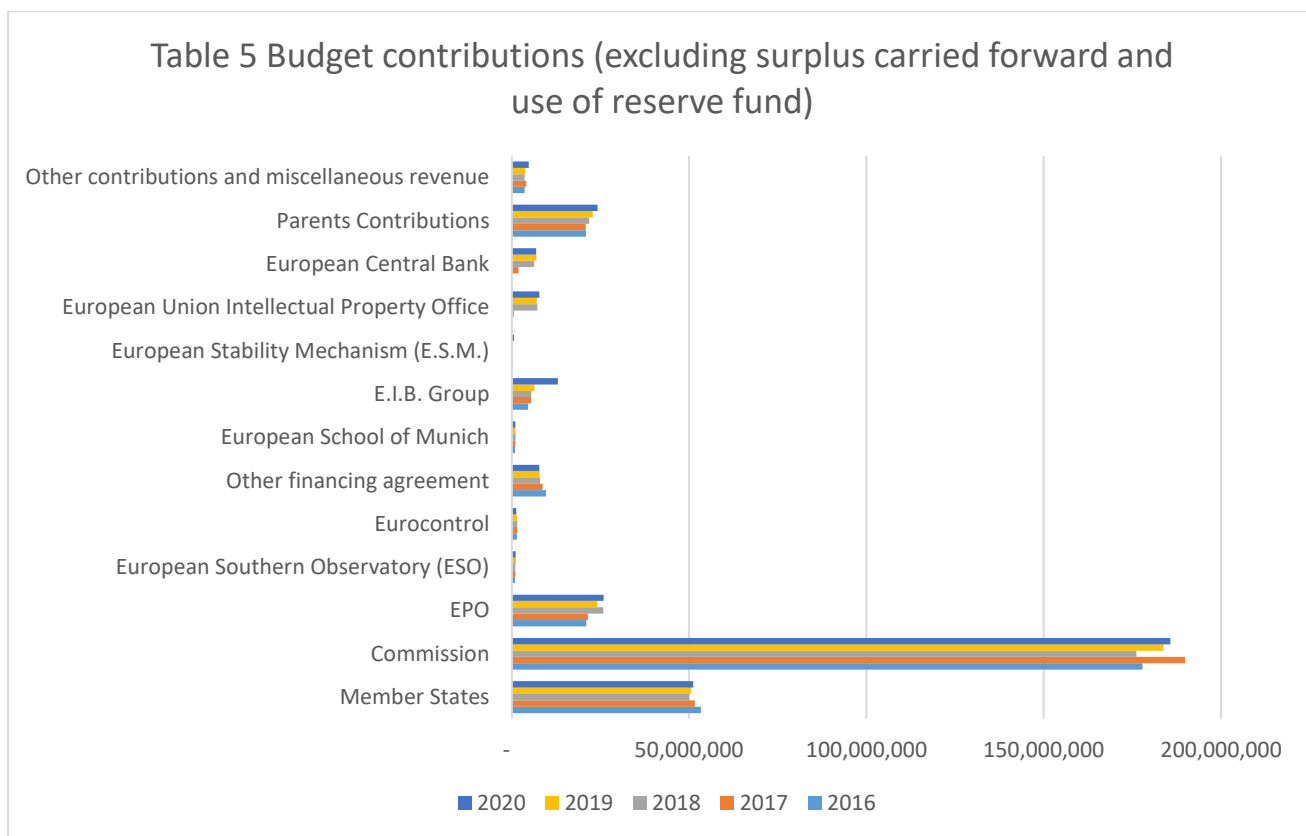


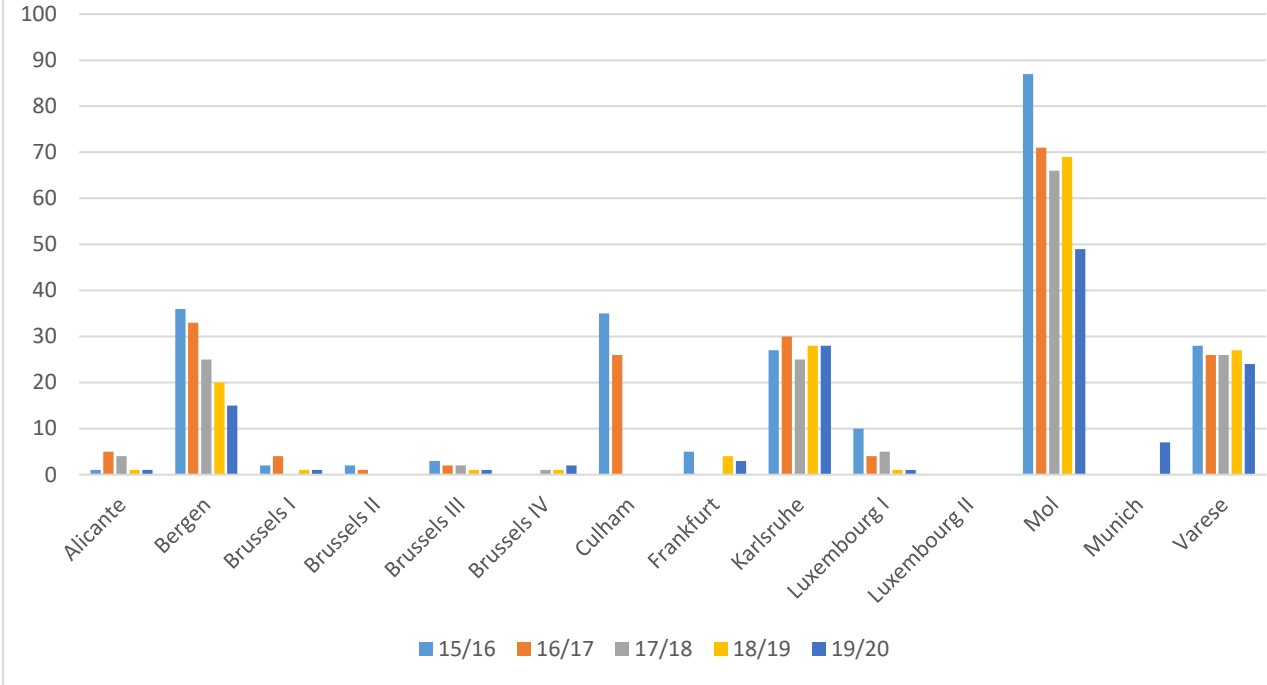
Table 6 Budget 2020 Receipts and Expenditure

Table 6 BUDGET 2020 RECEIPTS AND EXPENDITURE: € (provisional figures at 29/03/2021)									
Entity	A	B	C	D	E	F	G	H	I
	Initial Budget 2020	Final Budget 2020	Actual Receipts (Recovery Orders Budget 2020)	Difference	Expenditure	Difference	Balance	Exchange difference	Provisional Balance Budget 2020
	Expenditure & receipts	Expenditure & receipts		C - B	(Commitments Budget 2020)	B - E	D + F or C-E		G+H
<b>Alicante</b>	14,179,459	13,740,286	13,791,418	51,132	13,724,012	16,274	67,406	-	67,406
<b>Bergen</b>	9,503,136	9,771,837	9,751,911	(19,926)	9,696,138	75,699	55,773	-	55,773
<b>Brussels I</b>	40,002,576	43,138,976	43,210,969	71,993	42,670,751	468,225	540,218	88	540,306
<b>Brussels II</b>	33,775,123	33,770,073	33,828,157	58,084	33,168,247	601,826	659,910	-	659,910
<b>Brussels III</b>	32,298,469	32,476,883	32,524,517	47,634	31,841,723	635,160	682,794	-	682,794
<b>Brussels IV</b>	29,915,118	29,708,871	29,709,469	598	29,462,264	246,607	247,205	-	247,205
<b>Frankfurt</b>	19,092,439	18,595,591	18,548,810	(46,781)	18,166,787	428,804	382,023	-	382,023
<b>Karlsruhe</b>	14,030,115	13,130,615	13,072,529	(58,086)	12,526,810	603,805	545,719	-	545,719
<b>Luxembourg I</b>	37,880,883	38,413,982	38,409,338	(4,644)	37,865,703	548,279	543,635	-	543,635
<b>Luxembourg II</b>	32,382,057	31,158,548	31,518,911	360,363	30,618,711	539,837	900,200	-	900,200
<b>Mol</b>	12,491,506	12,062,235	12,309,360	247,125	11,680,802	381,433	628,558	-	628,558
<b>Munich</b>	32,100,222	29,776,322	29,662,967	(113,355)	28,417,775	1,358,547	1,245,192	-	1,245,192
<b>Varese</b>	19,709,420	19,169,420	19,208,192	38,772	18,703,663	465,757	504,529	-	504,529
<b>OSG</b>	15,782,808	13,807,809	13,796,615	(11,194)	13,333,706	474,103	462,909	-	462,909
<b>Total</b>	343,143,331	338,721,448	339,343,163	621,715	331,877,092	6,844,356	7,466,071	88	7,466,159
Provisional figures based on closing reports on 29/03/2021 9am									

## Table 7 Reductions in school fees (number of pupils) – 2015/2016 to 2019/2020

Table 7 Reductions in school fees (number of pupils) – 2015/2016 to 2019/2020							
Schools	15/16	16/17	17/18	18/19	19/20	5 year	19/20
						change	Reduction / Cat III population %
						%	
<b>Alicante</b>	1	5	4	1	1	0.00%	0.34%
<b>Bergen</b>	36	33	25	20	15	-58.33%	4.31%
<b>Brussels I</b>	2	4	0	1	1	-50%	1.79%
<b>Brussels II</b>	2	1	0	0	0	-100%	0.00%
<b>Brussels III</b>	3	2	2	1	1	-66.67%	1.49%
<b>Brussels IV</b>	0	0	1	1	2	100.00%	3.57%
<b>Culham</b>	35	26	-	-	-	NA	NA
<b>Frankfurt</b>	5	0	0	4	3	-40.00%	1.57%
<b>Karlsruhe</b>	27	30	25	28	28	3.70%	4.88%
<b>Luxembourg I</b>	10	4	5	1	1	-90.00%	0.22%
<b>Luxembourg II</b>	0	0	0	0	0	NA	0.00%
<b>Mol</b>	87	71	66	69	49	-43.68%	8.57%
<b>Munich</b>	0	0	0	0	7	100%	3.04%
<b>Varese</b>	28	26	26	27	24	-14.29%	5.01%
<b>Total</b>	236	202	154	153	132	-44.07%	3.38%
Figures 19/20 provided on 22/03/2021 by ICT Unit							
Figures from Ref : '2020-10-D-18-en-2 Facts and Figures on the Beginning of the 2020-2021 School Year in the European Schools'.							

Table 7 Reductions in school fees (number of pupils) – 2015/2016 to 2019/2020





## Table 8 Reductions in school fees (euro) – 2015/2016 to 2019/2020

Table 8 Reductions in school fees (euro) – 2015/2016 to 2019/2020							
Schools	15/16	16/17	17/18	18/19	19/20	5 year change %	18/19 to 19/20 change %
Alicante	2,570	12,877	8,779	2,678	2,911	13.25%	8.68%
Bergen	109,627	96,721	90,947	73,623	56,326	-48.62%	-23.49%
Brussels I	4,628	9,499	-	2,330	5,457	17.92%	134.24%
Brussels II	16,136	3,600	-	-	-	-100.00%	NA
Brussels III	8,963	4,196	8,290	2,759	-	-100.00%	-100.00%
Brussels IV	-	-	5,245	5,350	10,915	100.00%	104.00%
Culham	81,850	66,588	-	-	-	-100.00%	NA
Frankfurt	9,188	-	-	10,694	12,098	31.67%	13.13%
Karlsruhe	84,577	87,987	74,606	97,415	96,484	14.08%	-0.96%
Luxembourg I	22,809	13,296	17,073	4,366	4,453	-80.48%	2.00%
Luxembourg II	-	-	-	-	-	NA	NA
Mol	258,548	234,140	216,364	227,601	167,629	-35.17%	-26.35%

<b>Munich</b>	-	-	-	-	27,476	100.00%	100.00%
<b>Varese</b>	82,890	80,019	76,965	97,088	96,997	17.02%	-0.09%
<b>Total</b>	681,786	608,923	498,269	523,904	480,745	-29.49%	-8.24%
Figures 19/20 provided on 22/03/2021 by ICT Unit							

Table 8 Reductions in school fees (euro) – 2015/2016 to 2019/2020

