

Expenditures

21 Expenditure SNV regular Capacity Development Programme

Total costs for the regular Capacity Development Programme amounted to EUR 102.6 mln. This was a decrease of EUR 1.8 mln (1.7%) compared to 2009. Compared to budget the actual expenditures were EUR 1.3 mln (1.3%) lower than planned.

EUR	Realised 2010	Budget 2010	Realised 2009
Regions:			
Gross salaries	27,920,020	33,367,225	31,262,049
Social securities	2,951,500	1,966,112	2,683,401
Pension premiums	3,430,009	2,178,994	3,479,228
Staff costs and allowances	16,918,264	10,226,119	14,259,137
Travel and lodging	3,765,043	4,067,073	4,013,932
Other	5,369,758	9,775,544	5,883,321
Personnel costs	60,354,594	61,581,067	66,609,444
Depreciation	2,092,579	2,070,829	2,348,238
Facilities	4,583,073	4,760,239	4,841,332
LCBs	8,099,622	5,419,732	3,847,107
External advisory staff	2,643,178	6,760,655	6,066,849
Programmes workshops	4,800,333	4,626,929	3,737,223
Other	3,954,334	3,342,295	5,332,370
Other costs	26,173,119	26,980,679	22,903,077
Regions	86,527,713	88,561,746	89,512,521
Head office:			
Gross salaries	3,428,604	5,270,273	3,418,721
Social securities	457,893	n.a.	408,212
Pension premiums	1,017,508	n.a.	689,921
Staff costs and allowances	1,390,074	n.a.	1,393,848
Other	1,272,470	1,637,971	669,296
Personnel costs	7,566,549	6,908,244	6,579,998
Depreciation	138,925	121,202	277,733
Facilities	1,579,811	1,271,451	1,335,205
Short term support	2,248,306	4,130,925	2,542,875
Professional fees	939,990	633,240	806,091
Other costs	520,075	16,948	172,623
Other	5,427,107	6,173,766	5,134,527
Head Office	12,993,656	13,082,010	11,714,525
LLC US:			
Gross salaries	186,498	290,071	131,080
Social securities	0	n.a.	532
Pension premiums	41,441	n.a.	13,329
Other	130,610	95,500	115,520
Personnel costs	358,550	385,571	260,462
Depreciation	3,275	2,000	3,549
Other	249,830	62,429	153,325
Other costs	253,105	64,429	156,874
LLC US	611,655	450,000	417,336
Partnerships	1,736,110	1,800,000	2,212,496
LCDF	702,430	0	579,353
Total	102,571,564	103,893,756	104,436,231
Full-time Equivalents	1,278	1,336	1,464

Regions

Regional expenditures are all costs accounted for by the portfolio, country and regional offices. Total costs decreased by EUR 3 mln in 2010 compared to 2009.

- The main reasons are the decrease of personnel costs in more than EUR 6 mln due to the decrease in salary costs related to the staff reduction of approximately 190 FTEs and the reduction in external consultant advisory costs.
- On the other hand, the "other costs" increased by EUR 3 mln due to the net increase of LCB cost.

Total cost in 2010 is EUR 2 mln lower than planned due to the decrease in FTEs and external consultant costs mainly in LA.

Included in personnel costs are pension premiums (2010: EUR 3.4 mln and 2009: EUR 3.5 mln). As national pensions are based on national legal systems, they vary from country to country.

In 2010, an amount of EUR 0.6 mln severance payments related to the ESA and WCA 2010 budget cut is included in personnel costs, which are reimbursed separately by DGIS.

Head Office

Head Office costs are all costs accounted for by the Head Office units. The costs in 2010 are EUR 1.3 mln higher than 2009. The deviation can be partly explained by the release of EUR 1.6 mln provision for the Total Reward project in 2009. In 2010 there are some additional FTEs but, at the same time, the temporary staff cost and the short term support is significant lower than last year.

The total Head Office costs in 2010 is slightly lower than planned. There are variances by cost category but the major net decrease is in short term support related to external consultants due to the postponement of some MFR evaluations.

Included in personnel costs are pension premiums (2010: EUR 1.0 mln and 2009: EUR 0.7 mln). In 2010 additional administrative and catch up costs were incurred due to the delayed processing of calculation changes relating to 2009. The pension system at Head Office is the defined contribution.

LLC US

LLC US cost are all costs accounted for by the Washington DC Office. The costs in 2010 are higher than 2009 due to 1 additional FTE and an increase in consultancy costs to support the US marketing plan, some high value resource mobilisation proposals and legal and accounting advisory work related to the WDC legal entity.

The total LLC US costs are higher than planned due to the increase in consultant costs, subscriptions and other operational costs.

Corporate Partnerships

Corporate partnerships expenditure includes EUR 1.0 mln for UNDP, EUR 0.3 mln for FLO and EUR 0.2 mln for WTO and for Capacity.org.

Remuneration Supervisory Board

Chairman	EUR 5,400 net annually
Vice chairman	EUR 4,800 net annually
Other members	EUR 4,200 net annually

Remuneration Statutory Director and Management Board Members

The DG norm⁵ for a 36 hour workweek for 2010 was EUR 126,976 (in 2009 124,073). On a contractual 40 hour workweek basis the norm for 2010 was EUR 141,084 (in 2009 EUR 137,859). The SNV Statutory Director and Management Board members all had contractual 40 hour workweeks during the period.

In 2010 the SNV statutory director received remuneration calculated on the DG norm basis of EUR 160,578 (in 2009 EUR 156,173)

⁵ DG norm includes: gross salary + holiday allowance + year end allowance