

**Taxpayer identification number:** 18188071-2-42  
**Tribunal:** 01 Metropolitan Tribunal of Budapest  
**Registration resolution number:** PK 61.285/ 2003/  
**Registration number:** 01/01/10819

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**Central European Service for Cross Border Initiatives**

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1067 Budapest, Teréz körút 13.

**Balance sheet of the Annual Report - 'A'**

**Balance sheet date:** 31 December 2012

Budapest, 25 May 2013



Representative of the  
economic entity

Stamp and Sign

The data published herein have not been audited.  
The organisation is not engaged in entrepreneurial activities.

Taxpayer identification number: 18188071-2-42  
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**Balance sheet of the Annual Report - 'A'**

Balance sheet date: 31 December 2012

	1,000HUF	Previous year	Amendment of the previous years	Subject year
	<b>Assets</b>			
<b>01.</b>	<b>A. Fixed assets (lines 02+10+18)</b>	<b>3,162</b>	<b>0</b>	<b>2,623</b>
<b>02.</b>	<b>I. Intangible assets (lines 03-09)</b>	<b>2,712</b>	<b>0</b>	<b>1,690</b>
06.	4. Intellectual property	2,712	0	1,690
<b>10.</b>	<b>II. Tangible assets (lines 11-17)</b>	<b>450</b>	<b>0</b>	<b>933</b>
12.	2. Technical equipment, machinery and vehicles	450	0	933
<b>18.</b>	<b>III. Financial investments (lines 19-26)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>27.</b>	<b>B. Current assets (lines 28+35+43+49)</b>	<b>2,014</b>	<b>0</b>	<b>21,607</b>
<b>28.</b>	<b>I. Inventories (lines 29-34)</b>	<b>50</b>	<b>0</b>	<b>50</b>
34.	6. Advance payments on inventories	50	0	50
<b>35.</b>	<b>II. Accounts receivable (lines 36-42)</b>	<b>798</b>	<b>0</b>	<b>840</b>
36.	1. Receivables from deliveries of goods and provision of services (customers)	733	0	833
40.	5. Other accounts receivable	65	0	7
<b>43.</b>	<b>III. Securities (lines 44-48)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>49.</b>	<b>IV. Cash and cash equivalents (lines 50-51)</b>	<b>1,166</b>	<b>0</b>	<b>20,717</b>
50.	1. Petty cash and cheques	159	0	39
51.	2. Bank deposits	1,007	0	20,678
<b>52.</b>	<b>C. Prepayments and accrued income (lines 53-55)</b>	<b>0</b>	<b>0</b>	<b>5</b>
54.	2. Deferred costs and expenses	0	0	5
<b>56.</b>	<b>TOTAL ASSETS</b>	<b>5,176</b>	<b>0</b>	<b>24,235</b>

Budapest, 25 May 2013



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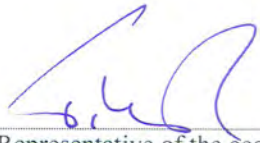
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**Balance sheet of the Annual Report - 'A'**

Balance sheet date: 31 December 2012

	1,000HUF	Previous year	Amendment of the previous years	Subject year
	<b>LIABILITIES</b>			
57.	<b>D. Shareholders' equity (lines 58+60+61+62+63+64+67)</b>	<b>-1,510</b>	<b>-3,335</b>	<b>-3,684</b>
58.	I. Subscribed capital	0	0	0
60.	II. Unpaid issued capital (-)	0	0	0
61.	III. Capital reserves	0	0	0
62.	IV. Retained earnings	-9,151	0	-4,845
63.	V. Committed reserves	0	0	0
64.	VI. Revaluation reserves (lines 65-66)	0	0	0
67.	VII. Balance sheet earnings	7,641	-3,335	1,161
68.	<b>E. Provisions (lines 69-71)</b>	<b>0</b>	<b>0</b>	<b>0</b>
72.	<b>F. Accounts payable (lines 73+77+86)</b>	<b>6,640</b>	<b>3,335</b>	<b>12,511</b>
73.	I. Subordinated liabilities (lines 74-76)	0	0	0
77.	II. Long-term liabilities (lines 78-85)	0	0	0
86.	III. Short-term liabilities (lines 87 and 89-97)	6,640	3,335	12,511
87.	1. Short term loans	4,500	0	0
88.	Of line 87: the convertible bonds	0	0	0
89.	2. Short term credits	500	0	290
91.	4. Liabilities from deliveries of goods and provision of services (suppliers)	532	0	993
95.	8. Other short term liabilities	1,108	3,335	11,228
98.	<b>G. Deferred income and accrued expenditures (lines 99-101)</b>	<b>45</b>	<b>0</b>	<b>15,408</b>
99.	1. Deferred income	0	0	15,408
100.	2. Accrued expenditures	45	0	0
102.	<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<b>5,175</b>	<b>0</b>	<b>24,235</b>

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**Central European Service for Cross Border Initiatives**

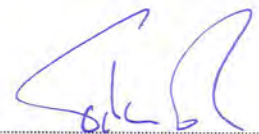
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1067 Budapest, Teréz körút 13.

**Profit and loss statement 'A' of the annual report (total cost method)**

**Reporting period:** 01 January 2012 - 31 December 2012

Budapest, 25 May 2013



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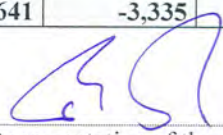
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**Profit and loss statement 'A' of the annual report (total cost method)**

Reporting period: 01 January 2012 - 31 December 2012

	1,000HUF	Previous year	Amendment of the previous years	Subject year
01.	Net domestic sales revenue	9,930	-3,335	25,228
<b>I.</b>	<b>Net sales revenues (lines 01+02)</b>	<b>9,930</b>	<b>-3,335</b>	<b>25,228</b>
<b>II.</b>	<b>Capitalised value of self-manufactured assets (lines+03+-04)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>III.</b>	<b>Other revenues</b>	<b>45,353</b>	<b>0</b>	<b>22,073</b>
III.	Of line III: reversed impairment loss	0	0	0
05.	Material cost	393	0	378
06.	Value of services used	13,321	0	13,596
07.	Value of other services	75	0	244
09.	Value of sold (resold) services	4,896	0	895
<b>IV.</b>	<b>Material-type expenditures (lines 05-09)</b>	<b>18,685</b>	<b>0</b>	<b>15,113</b>
10.	Salaries	19,861	0	18,989
11.	Other payments to personnel	2,128	0	2,404
12.	Payroll taxes	5,665	0	5,793
<b>V.</b>	<b>Personnel related expenditures (lines 10-12)</b>	<b>27,654</b>	<b>0</b>	<b>27,186</b>
<b>VI.</b>	<b>Depreciation</b>	<b>1,225</b>	<b>0</b>	<b>1,777</b>
<b>VII.</b>	<b>Other expenditures</b>	<b>122</b>	<b>0</b>	<b>1,108</b>
	Of line VII: depreciation	0	0	0
<b>A.</b>	<b>OPERATING (BUSINESS) PROFIT/LOSS (lines I+II+III-IV-V-VI-VII)</b>	<b>7,597</b>	<b>-3,335</b>	<b>2,117</b>
14.	Gains on sale of investment	2	0	119
	Of line 14: received from related companies	0	0	0
15.	Interests received and gains on financial investments	0	0	26
	Of line 15: received from related companies	0	0	0
16.	Other received (due) interests and interest-type revenues	70	0	52
	Of line 16: received from related companies	0	0	0
<b>VIII.</b>	<b>Revenues from financial transactions (lines 13-17)</b>	<b>72</b>	<b>0</b>	<b>197</b>
18.	Exchange loss on financial investments	23	0	0
	Of line 18: from related companies	0	0	0
19.	Interests paid	3	0	1,153
	Of line 19: from related companies	0	0	0
21.	Other expenditures of financial transactions	2	0	0
	Of line 21: valuation difference	0	0	0
<b>IX.</b>	<b>Expenditures of financial transactions (lines 18+19+-20+21)</b>	<b>28</b>	<b>0</b>	<b>1,153</b>
<b>B.</b>	<b>PROFIT/LOSS FROM FINANCIAL TRANSACTIONS (lines VIII-IX)</b>	<b>44</b>	<b>0</b>	<b>- 956</b>
<b>C.</b>	<b>PROFIT/LOSS OF ORDINARY ACTIVITIES (lines +-A+-B)</b>	<b>7,641</b>	<b>-3,335</b>	<b>1,161</b>

Budapest, 25 May 2013

  
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**Profit and loss statement 'A' of the annual report (total cost method)**

Reporting period: 01 January 2012 - 31 December 2012

	1,000HUF	Previous year	Amendment of the previous years	Subject year
X.	Extraordinary revenues	0	0	0
XI.	Extraordinary expenditures	0	0	0
D.	EXTRAORDINARY PROFIT/LOSS (lines X-XI)	0	0	0
E.	PROFIT/LOSS BEFORE (lines +-C+-D)	7,641	-3,335	1,161
XII.	Tax liability	0	0	0
F.	PROFIT AFTER TAXES (lines +-E-XII)	7,641	-3,335	1,161
G.	NET BALANCE SHEET EARNINGS (lines +-F+22-23)	7,641	-3,335	1,161

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# Central European Service for Cross Border Initiatives

## Business report

### 2012

#### 1. Establishment of EGTCs

Establishment of EGTCs (European Grouping of Territorial Cooperation) has been possible since August 2007 in the European Union as per the regulation (EC) No. 1082/2006 of the European Parliament. By the end of 2012, 33 such organisations have been registered EU-wide, 14 of which have Hungarian members and 11 have their registered offices in Hungary. The CESCI actively participates in the establishment and launching of these unique institutional solutions as well as the successful implementation of the related professional work. A significant part of this is made up of the preparation of the documents of establishment and the coordination of the registration and the approval procedure in all states concerned.

Two EGTC establishment processes have been concluded successfully in 2012, both at the Hungarian-Romanian frontier: The Gate to Europe EGTC with 8 members and registered office in Nyíradony and the European Joint Future EGTC with 4 members and registered office in Pusztaottlaka were officially registered by the Metropolitan Tribunal of Budapest in May and in October respectively.

The establishment of further three EGTCs have not yet been concluded however: (European Border zone cities: Hungarian-Romanian-Ukrainian; Sajó-Rima: Hungarian-Slovakian and Fertő-Neusiedl: Austrian-Hungarian).

#### 2. Professional support for the EGTCs

Beside the above the CESCI provides services to the Hungarian EGTCs in a number of other ways.

In 2012

- we edited and published the introductory pamphlet of the Arrabona EGTC in three languages;



- we have prepared a statistical compilation using geoinformatics background for the area of the Pons Danubii EGTC;
- we have carried out the legal preparations for the amendment of the articles of the Ister-Granum EGTC, have assisted in the elaboration of the formation of a cross border local product cluster and have compiled professional material and a presentation of the EGTC for the research and seminar of the topic initiated by EURAC, headquartered in Bolzano, Italy.

### **3. Strategic planning**

CESCI - mostly as a subcontractor - participates in frontier zone strategic planning works, where we endeavour to assert in each case the fundamental principles of our cohesion based planning methodology developed in 2012.

In case of the Rába-Duna-Vág EGTC the cohesion analysis, here in the role of a situational assessment, was prepared and for the Banat-Triplex Confinium EGTC the strategic chapter has also been commenced.

Commissioned by the Local Government of Nyíradony we have prepared a study and a strategy for institutional development. The study assesses the Hungarian and the Romanian juridical environment in order to identify the functions of the planned EGTC, but it also covers in detail the changes brought about by the new Hungarian act on local governments.

### **4. Cooperation for Transnistria**

With the help of the Ministry of Foreign Affairs, the International Centre for Democratic Transition implemented the Cooperation for Transnistria project aimed at initiating regional cooperation in the Moldavian (Transnistrian)-Ukrainian frontier zone capable of receiving funds from the EU. CESCI was requested to act as the professional mentor of the project all the way to its completion. The project was launched in March 2012, including two training sessions in Moldova and a study trip to Hungary. The initiative may help the work of the Dniester euro region, which was established in February 2012.

### **5. A new generation of cross border cooperation**

The Interregion Forum Association, headquartered in Budapest, obtained funds from the International Visegrád Fund to implement a tender popularising good examples of cooperation in the Hungarian-Slovakian frontier zone. In the framework of this, the CESCI prepared the summarising study and also acted as the professional mentor for the works regarding the film made as part of the project. The film, whose official introduction took place in Párkány/Štúrovo Slovakia, may be viewed on our association's website.

## 6. Preparation of studies

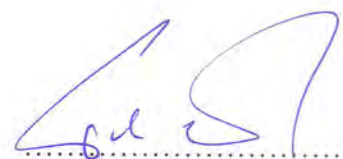
6.1. In connection with the priority project 1.3.1 of the Social Renewal Operational Programme we prepared, as subcontractors four studies, two of which (The EGTC study and the funding analysis) have been presented at a workshop at the National Employment Service. The relevant studies:

- A comprehensive study in order to expand the workforce migration of the Hungarian-Romanian frontier zone and
- the action plan related to this;
- Feasibility study of a frontier zone European Grouping of Territorial Cooperation (EGTC) focused on employment;
- Feasibility study for the National Labour Authority's participation at international tenders.

6.2. In accordance with our contract concluded with the National University of Public Service, two studies of larger extent have been submitted, with which we help the professional work conducted at the university. One of the studies examines the juridical background and framework of cross border cooperation of the local governments, while the other provides a scientific foundation for integrated cross border local government developments. A training courseware has also been prepared by the end of August based on the two studies.

6.3. On commission of the Hungarian Transport Administration the assessment and preparation of the development of the transport infrastructure in the Hungarian-Slovakian and the Hungarian-Romanian frontier zones has been commenced by a separate consortium for each of the frontier zones. Map and statistical databases have been prepared for both of the consortia for the planning works.

Budapest, 25 May 2013





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**Supplementary attachments**

**2012**

**Balance sheet date:** 31 December 2012

**Reporting period:** 01 January 2012 - 31 December 2012

Budapest, 25 May 2013



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## **1. General information for the report**

### **1.1. Introduction of the economic entity**

The Central European Service for Cross Border Initiatives was established in 2003. It was created with the objective of utilising the existing resources efficiently and to sustain the profitability of the management on the long term, in accordance with the market requirements.

The Central European Service for Cross Border Initiatives conducted no economic activity in the reporting period outside its registered office and has no business sites or branches.

### **1.2. Influence in linked enterprises**

#### **Subsidiaries**

On the effective date, the Central European Service for Cross Border Initiatives had no decisive influence in any enterprises that would be regarded as a subsidiary in terms of accountancy regulations.

#### **Enterprises of common management**

On the effective date, the economic entity had no decisive influence in any enterprises that would be regarded as enterprises of common management in terms of accountancy regulations.

#### **Associated companies**

On the effective date, the Central European Service for Cross Border Initiatives had no decisive influence in any enterprises that would be regarded as associated companies in terms of accountancy regulations.

#### **Other forms of stakehold in enterprises**

On the effective date, the economic entity had no other forms of stakehold in enterprises.

#### **Majority influence in economic associations**

On the effective date, the economic entity had no majority influence in any controlled economic associations.

#### **Qualified majority influence in economic associations**

On the effective date, the Central European Service for Cross Border Initiatives had no qualified majority influence in any controlled economic associations.

### **1.3. Managers of the controlled association**

#### **Involvement in consolidation**

On the effective date, the Central European Service for Cross Border Initiatives did not qualify as a subsidiary or a company under common management, or an associated company; as such it was not involved in any form of consolidation whatsoever.

#### **1.4. Economic environment of the business year**

The present report covers the period 1 January 2012 - 31 December 2012; the balance sheet date being 31 December 2012.

The general business environment - especially the prolonged global financial and economic crisis and its effects - was not favourable in the year in question; business was generally conducted in an unfavourable environment.

No circumstances against the continuation of the enterprise emerged until the date of preparation of the balance sheet; the Central European Service for Cross Border Initiatives will sustain its activity in the foreseeable future and continue its activity; no termination or significant reduction in the activity is expected.

#### **1.5. Contributors to the report**

The person charged with preparing the report and controlling the accountancy tasks is a chartered accountant and is present in the registry of persons engaged in accountancy services of the organisation performing the registration and is in possession of the licences required for the said activity (certificate). The name and address of the person responsible for the preparation of the report: Angéla Szabó, 1122 Budapest, Maros u.8., registration number: 163696

#### **Signatory of the report**

The accountancy report of the Central European Service for Cross Border Initiatives (the balance sheet, the profit and loss account and the supplementary attachments) is to be signed on behalf of the Central European Service for Cross Border Initiatives by the following person, indicating the date and place (name and address of residence): Dr. Tamás Tóth, 2100 Gödöllő, Egyetem tér 5.

The data of the report of the year in question - as there is no corresponding obligation regarding the form of enterprise, the order of magnitude or any other legal regulation - are not audited.

#### **1.6. The publicity of the report**

The accountancy report and the related supplementary information, reports may - beyond the publicity set forth by the legal regulations are available for viewing for the employees and members of the Central European Service for Cross Border Initiatives at the registered office and partial or full copies may be made of it. The accurate address of the registered office is: 1067 Budapest, Teréz körút 13.



## **2. Application of the accountancy policy**

### **2.1. The method of bookkeeping**

The Central European Service for Cross Border Initiatives records its books in Hungarian language as per the principles and rules of double-entry bookkeeping. The creation and deployment of the accountancy information system and the compilation of the account is the task of the designated internal organisation.

### **2.2. The currency of the bookkeeping and the account**

The accounting ledgers are recorded in Hungarian Forint; unless otherwise indicated, the data in the account are shown in thousand HUF.

### **2.3. Applied accountancy rules**

The present account has been compiled with respect to the effective Hungarian accountancy regulations and the accountancy policy of the Central European Service for Cross Border Initiatives; no reason to deviate from the regulations of the law was necessary.

### **2.4. Amendments of the accountancy policy in the year in question**

In the current year there were only changes in the accountancy policy of the Central European Service for Cross Border Initiatives which - as they were not regulated beforehand or the regulation was not applied due to lack of any involvement -do not influence the assessment of a realistic and reliable picture.

### **2.5. Further particularities of the order of accountancy**

The scheduling of the exceptional accountancy tasks is as detailed below:

#### **Exceptional accountancy tasks:**

Task	Scheduling
Preparation a of general ledger extract	upon data provision or annually
Accounting of loss of value	upon evaluation or the event
Creating provisions and their termination	annually
Accounting of accruals and deferrals	annually or immediately
Accounting of valuation difference	annually
Accounting of rounding differences	annually
Accounting of value corrections	annually
Prescription of taxes accounted annually	annually
Reconciliation of subledgers and the general ledger	quarterly
Reconciliation of subledgers and inventories	upon every inventory control



## **2.6. The selected form and type of the account**

Contrary to the previous business year, the Central European Service for Cross Border Initiatives prepares an annual report for the period in question.

The selected method of establishing the earnings, similarly to the previous business year: Total cost procedure.

Similarly to the previous business year, the Central European Service for Cross Border Initiatives has compiled the 'A' variant of both the balance sheet and the profit and loss account.

The present accountancy report has only been prepared in Hungarian language as per the Hungarian regulations. Based on this regulation, in case of differences in the interpretations of the Hungarian text and its translation to a foreign language, the contents of the Hungarian text shall prevail.

## **2.7. Business report**

In coherence with the accountancy report, the Central European Service for Cross Border Initiatives also prepares a business report, assuring its publicity as per the corresponding regulations.

## **2.8. Selected time of the preparation of the balance sheet**

The selected time of the preparation of the balance sheet is the 30th calendar day following the effective date. In order to obtain a reliable and realistic picture, the necessary tasks of assessment will be carried out in this period, the effects of the events, information and circumstances concerning the business year and the previous business years becoming known in this period will be included in the account for the year in question.

## **2.9. Interpretation of errors of significant amount**

The effect of errors detected in the business year, concerning the business year is said to be significant if the amount of the absolute values of the variations of the own capital exceeds 2% of the balance sheet total or 500 MHUF or another currency equivalent of this amount. In this case the errors detected will not be presented in the account for the year in question, but separately as the amendment of the previous years.

## **2.10. Interpretation of significant errors**

Errors are said to be significantly influencing the reliable and realistic picture if their consolidated and accrued effect results in the own capital experiencing a variation greater than 20% in the business year before the year the error was detected.

## **2.11. Application of repeated publication**

Upon detection of errors significantly influencing the reliable and realistic picture, the account for the business year before the year of detection must be published again by showing the original and the amended data, highlighting the amendments before publishing the account for the subject year, unless the account for the subject year has been deposited and published with



the amendments corresponding to the previous business years highlighted within the deadline available for this. The effect of the errors on the business years must be presented in this case in the supplementary attachment of the account for the subject year.

#### **2.12. Interpretation of differences of significant amount**

Unless other parts of the accountancy policy do not specify otherwise, a significant amount is said to be an amount in excess of 100 thousand HUF or its equivalent in other currencies for individual items. The application of this notion has not changed in comparison to the previous business year.

#### **2.13. Interpretation of significant aggregate effect**

Unless other parts of the accountancy policy do not specify otherwise, the minor differences per item must also be considered if, as a result of the aggregate effect of the differences a balance sheet or a profit and loss statement line should change in excess of 1 MHUF or the equivalent in another currency. The application of this notion has not changed in comparison to the previous business year.

#### **2.14. Evaluation of items in foreign currency**

##### **The exchange rate applied**

Assets and liabilities in a currency other than the currency of the account - with the exception of foreign currency purchased for the currency of the account - and the uniform definition of the value of revenues and expenditures - with the exceptions permitted by the legal regulation, the difference recorded in the accountancy policy - is done at the official exchange rate gazetted by Magyar Nemzeti Bank (Central Bank of Hungary).

##### **Change of evaluation of items in foreign currency**

The evaluation of items in foreign currency in comparison to the previous business year - beside the effects of the changes of the legal regulations - has not changed.

#### **2.15. Accounting of depreciation write-off**

##### **Method of writing off depreciation**

The planning of the depreciation to be written off annually - the expected usage of the individual asset, its resulting life cycle, its physical and moral devaluation in consideration of the other circumstances and the planned residual value - is generally done in proportion of the purchase (gross) value of the asset. The depreciation write-off is accounted pro-rata to time (linear write-off method).

##### **Frequency of accounting of depreciation**

The accounting of the depreciation write-off - both in the general ledger and the related subledgers - is done once every business year, with the exception of the derecognised assets with planned fractional depreciation, which is accounted upon derecognition. The depreciation write-off above the plan is accounted simultaneously to the corresponding event or upon the evaluation at the effective date.



### **Depreciation write-off of assets of small value**

Rights representing material value, intellectual property and tangible assets with an individual purchase value less than 100 thousand HUF or the equivalent in foreign currency is accounted in a single amount as depreciation write-off upon start of usage. In this case it is not necessary to plan the depreciation write-off.

### **Insignificant residual value**

The residual value may be taken into consideration with zero value upon planning the depreciation write-off if, upon the end of the useful life of the asset the realisable value of the asset is not likely to exceed 100 thousand HUF or the equivalent of this in foreign currency.

### **Accounting of depreciation above planned value**

From the aspect of accounting the depreciation write-off the book value significantly exceeds the market value if the difference of the two for the individual items exceeds 100 thousand HUF or its equivalent in foreign currency.

### **Changes in the accounting of depreciation write-off**

No changes were implemented in comparison to the previous business year in the method of accounting depreciation write-off and the accountancy procedures beside the changes of the legal regulations; no changes have taken place as a result of changes in the accountancy policy implemented out of our own decision.

### **2.16. Accounting of loss of value**

Accounting of loss of value - similarly to the previous business year - is done if the loss-like difference of the values of the items in comparison to the book value is permanent and significant. Differences in excess of 100 thousand HUF or its equivalent in foreign currency are said to be significant.

### **2.17. Application of reversals**

Reversal of the depreciation write-off above plan and the accounted losses of value are executed as per the general rules of accountancy.

### **2.18. Application of value adjustments**

The Central European Service for Cross Border Initiatives does not wish to use the possibilities of value adjustment; as such, neither value adjustments, nor valuation reserves for this purpose are present in the balance sheet.

### **2.19. Evaluation at real value**

The Central European Service for Cross Border Initiatives does not wish to use the possibilities of evaluation at real value; as such, neither valuation differences, nor real valuation reserves for this purpose are present in the balance sheet and the profit and loss statement does not contain evaluation differences.



## **2.20. Costs of establishment and reorganisation**

The costs of establishment and reorganisation are not capitalised among the intangible assets, those - similarly to the previous business year - are to be accounted as costs in the subject period.

## **2.21. Activation of experimental development**

The Central European Service for Cross Border Initiatives does not wish to use the possibilities of the activation of the costs of experimental development; those - similarly to the previous business year - are to be accounted in each case as costs in the subject period.

## **2.22. Evaluation of purchased stock**

The purchased stocks appear in the balance sheet - similarly to the previous business year - at the price determined by the FIFO method. Upon the evaluation, the stocks in the inventory must be accounted at the unit purchasing prices of the last purchases, assuming that the stocks purchased earliest have been used first.

## **2.23. Evaluation of stocks from own production**

The stocks from own production appear in the balance sheet - similarly to the previous business year - at the actual individual unit value of production (direct cost of production).

## **2.24. Rules of provisioning**

The Central European Service for Cross Border Initiatives creates provisions to cover guarantees and other liabilities and the significant costs expected to emerge repeatedly in the future according to the general rules of accountancy.

## **2.25. Evaluation of items not specified**

Balance sheet items not specified above have been evaluated according to the general rules; apart from changes in the legal regulations, no change out of our own decision has been made in the accountancy policy amending their evaluation.

## **2.26. Other changes of evaluation rules**

Concerning the other elements of the accountancy policy determining the applied principles and procedures of evaluation, apart from changes in the legal regulations, no change out of our own decision has been made in the accountancy policy amending their evaluation.

## **2.27. Rules of inventory control**

The inventory of assets and liabilities is done according to the inventory control rules of assets and liabilities in accordance with the general rules; the rules of inventory control have not been amended since the previous business year.

## 2.28. Rules of money management

Money management is done according to the rules of money management created as part of the accountancy policy; the rules of money management have been changed in comparison to the previous business year in the aspect that the maximum limit value to the average daily petty cash has been abolished.

## 2.29. Rules of calculating overheads

Due to exemption based on magnitude, the Central European Service for Cross Border Initiatives has not regulated the order of calculating overheads. The determination of the overhead cost is done according to the general rules, by post calculation.

## 2.30. Further information regarding specific activities

Based on the legal status of public utility, additional supplementary information that must be announced containing the main activities and programmes are described in the attachment of public utility. Data to be announced in relation to subsidies are shown in the chapter of the supplementary attachment titled Revenues.

## 3. Analyses

### 3.1. Change of data

#### Change of balance sheet data

	1,000HUF	Previous period	Subject period	Absolute change
<b>ASSETS</b>				
01.	<b>A. Fixed assets</b>	3,162	2,623	- 539
02.	I. Intangible assets	2,712	1,690	-1,022
03.	II. Tangible assets	450	933	483
04.	III. Financial investments	0	0	0
05.	<b>B. Current assets</b>	2,014	21,607	19,593
06.	I. Stocks	50	50	0
07.	II. Accounts receivable	798	840	42
08.	III. Securities	0	0	0
09.	IV. Cash and cash equivalents	1,166	20,717	19,551
10.	<b>C. Prepayments and accrued income</b>	0	5	5
11.	<b>TOTAL ASSETS</b>	5,176	24,235	19,059
<b>LIABILITIES</b>				
12.	<b>D. Shareholders' equity</b>	- 4,845	-3,684	-1,161
13.	I. Subscribed capital	0	0	0
14.	II. Unpaid issued capital (-)	0	0	0
15.	III. Capital reserves	0	0	0



	1,000HUF	Previous period	Subject period	Absolute change
16.	IV. Retained earnings	-9,151	-4,845	4,306
17.	V. Committed reserves	0	0	0
18.	VI. Revaluation reserves	0	0	0
19.	VII. Balance sheet earnings	4,306	1,161	-3,145
20.	E. Provisions	0	0	0
21.	F. Accounts payable	9,976	12,511	2,535
22.	I. Subordinated liabilities	0	0	0
23.	II. Long-term liabilities	0	0	0
24.	III. Short-term liabilities	9,976	12,511	2,535
25.	G. Deferred income and accrued expenditures	45	15,408	15,363
26.	Total liabilities and shareholders' equity	5,176	24,235	19,059

### Change of the data of the profit and loss statement

	1,000HUF	Previous period	Subject period	Change in %
I.	Net sales revenues	6,595	25,228	282.53
II.	Capitalised value of self-manufactured assets	0	0	0.00
III.	Other revenues	45,353	22,073	-51.33
IV.	Material-type expenditures	18,685	15,113	-19.12
V.	Personnel related expenditures	27,654	27,186	-1.69
VI.	Depreciation write-off	1,225	1,777	45.06
VII.	Other expenditures	122	1,108	808.20
A.	<b>OPERATING (BUSINESS) PROFIT/LOSS</b>	<b>4,262</b>	<b>2,117</b>	<b>-50.33</b>
VIII.	Revenues from financial transactions	72	197	173.61
IX.	Expenditures of financial transactions	28	1,153	4,017.86
B.	<b>PROFIT/LOSS FROM FINANCIAL TRANSACTIONS</b>	<b>44</b>	<b>- 956</b>	<b>2,272.73</b>
C.	<b>PROFIT/LOSS OF ORDINARY ACTIVITIES</b>	<b>4,306</b>	<b>1,161</b>	<b>-73.04</b>
X.	Extraordinary revenues	0	0	0.00
XI.	Extraordinary expenditures	0	0	0.00
D.	<b>EXTRAORDINARY PROFIT/LOSS</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
E.	<b>PROFIT/LOSS BEFORE TAXES</b>	<b>4,306</b>	<b>1,161</b>	<b>-73.04</b>
XII.	Tax liability	0	0	0.00
F.	<b>PROFIT AFTER TAXES</b>	<b>4,306</b>	<b>1,161</b>	<b>-73.04</b>
G.	<b>NET BALANCE SHEET EARNINGS</b>	<b>4,306</b>	<b>1,161</b>	<b>-73.04</b>

### 3.2. Distribution of balance sheet items

#### Composition of assets and its change

Asset	Previous year (%)	Subject year (%)
<b>Fixed assets</b>	<b>61.08</b>	<b>10.82</b>
Intangible assets	52.38	6.97
Tangible assets	8.70	3.85
Financial investments	0.00	0.00
<b>Current assets</b>	<b>38.92</b>	<b>89.16</b>
Inventories	0.97	0.21
Accounts receivable	15.42	3.47
Securities	0.00	0.00
Cash and cash equivalents	22.53	85.48
<b>Prepayments and accrued income</b>	<b>0.00</b>	<b>0.02</b>
<b>TOTAL ASSETS</b>	<b>100.00</b>	<b>100.00</b>

### 3.3 Wealth

#### Utility of fixed assets

The net value of the tangible assets (utility rate) made up 65.8% of the gross value in the previous year and 43.4% in the subject year.

#### Replacement of fixed assets

The gross value of the tangible assets procured in the subject year made up 69.7% of the depreciation allowance accounted in the subject year.

#### Rotation speed of stocks

The rotation speed of stocks (in relation to the sales revenue of one calendar day) was 1.8 days in the previous year and 0.7 days in the subject year.

#### Average duration of accounts receivable

The average duration of accounts receivable (in relation to the sales revenue of one calendar day) was 26.9 days in the previous year and 12.1 days in the subject year.

#### Change in the shareholders' equity

The shareholders' equity in comparison to the previous year grew by a value of 1 161 thousand HUF, by 24.0 %. The subscribed capital did not change within the shareholder's equity in comparison to the previous year.

#### Dynamics of the accounts payable

The accounts payable of the Central European Service for Cross Border Initiatives grew by a value of 2 535 thousand HUF, by 25.4 % in comparison to the previous year.



### **3.4. Liquidity and financial solvency**

#### **Change in the cash and cash equivalents**

The cash and cash equivalents increased by 19,551 thousand HUF, by 1,676.8 %.

#### **Quick ratio**

The quick ratio (acid test ratio) characteristic of the short term liquidity (the ratio of the accounts receivable, the securities and the financial papers against the short term liabilities) was 0.30 in the previous year and 1.72 in the subject year. The short term financing of the business is assured.

#### **Rate of liquid assets**

The rate of assets influencing short term liquidity within the total assets was 38.0% in the previous year and 88.9% in the subject year.

#### **Long-term liquidity**

The long term liquidity rate (the ratio of current assets to liabilities) was 0.30 in the previous year and 1.73 in the subject year. The long-term liquidity improved.

#### **Accounts payable and accounts receivable**

6.7% of the liabilities can be covered by collecting the accounts receivable.

#### **Accounts payable and liquid assets**

At the effective date the liquid assets (accounts receivable, securities and financial papers) covered our liabilities fully.

#### **Accounts payable and revenues**

If all liabilities were covered from sales revenue, this would require 182 days of sales revenue.

### **3.5. Profitability**

#### **Evolution of the revenue**

The total revenue of the economic entity calculated for the entire calendar year was 52 020 thousand HUF in the previous year and 47,498 thousand HUF in the subject year. The total revenue decreased by 4,522 thousand HUF, by 8.7 %.

#### **Dynamics of the sales revenue**

The total sales revenue of the economic entity calculated for the entire calendar year was 6,595 thousand HUF in the previous year and 25,228 thousand HUF in the subject year. The total sales revenue decreased by 18,633 thousand HUF, by 282.5 %.

#### **Return on assets (ROA)**

The profit after taxes was 83.2 % of the balance sheet total in the previous year and 4.8 % in the subject year.

#### **Return on sales (ROS)**

The profit after taxes on one thousand HUF of sales revenue was 653 HUF in the previous year and 46 HUF in the subject year.

### **Return on revenue (ROR)**

The profit after taxes on one thousand HUF of revenue was 83 HUF in the previous year and 24 HUF in the subject year.

### **Efficiency of fixed assets**

The profit after taxes on one thousand HUF of net value of fixed assets was 2,417 HUF in the previous year and 443 HUF in the subject year.

### **Efficiency of manpower**

The profit after taxes on one thousand HUF of personnel expenditure was 276 HUF in the previous year and 43 HUF in the subject year.

### **Sales revenue of one day**

The sales revenue for one day of operation was 142 thousand HUF in the previous year and 130 thousand HUF in the subject year.

### **Dynamics of net balance sheet earnings**

The net balance sheet earnings was 4,306 thousand HUF in the previous year and 1,161 thousand HUF in the subject year. The net balance sheet earnings decreased by 3,145 thousand HUF in comparison to the previous year.

## **4. Supplements to the balance sheet**

### **4.1. Amendments of the previous years**

In relation to the previous (closed) years, the control conducted in the subject year revealed an error of significant amount (the economic entity reached the limit of being subject to VAT in the year 2010), the effect of which is shown in the middle column of the balance sheet. The error is significant and important, therefore the Central European Service for Cross Border Initiatives will publish the previous, amended accounts with the original data unchanged, supplemented by the amendments again, unless the deposition and publication of the account of the subject year - with the amendments of the previous business years highlighted - takes place before the deadline available for this. The annual effect of the error is as shown below:

Balance sheet line (1,000HUF)	2010	2011
Other short term liabilities	1,700	1,635
Net balance sheet earnings	-1,700	-1,635

### **4.2. Particular item specifications**

The balance sheet does not contain any items that may be placed in more than one lines and whose specification should require further introduction.



### **4.3. Comparability**

#### **Incomparable data**

Apart from rearrangements requested by the changes in the legislation, the data in the balance sheet of Central European Service for Cross Border Initiatives are comparable with the corresponding data of the balance sheet of the previous business year.

#### **Item reclassifications**

In comparison to the previous business year - apart from the rearrangements due to the legislative changes - the classification of the particular assets and liabilities has not been changed as a result of an amendment of the accountancy policy by our own decision.

#### **Change of evaluation principles**

The evaluation principles applied upon the preparation of the balance sheet of the previous business year - apart from legislative changes - have not been amended.

### **4.4. Breakdown of the balance sheet**

#### **Consolidated items in the balance sheet**

The Central European Service for Cross Border Initiatives did not use the possibility of consolidating the lines of the balance sheet indicated with Arabic numerals in the subject year.

#### **New items in the balance sheet**

There are no new balance sheet items apart from the scheme set forth in the account for the subject year.

#### **Further breakdown of items in the balance sheet**

The Central European Service for Cross Border Initiatives did not use the possibility of further breaking down the items of the balance sheet in the subject year.

#### **Omission of items in the balance sheet**

In the balance sheet - for the sake of clarity and comparability - all items according to the scheme to follow were indicated, regardless of whether they actually contained data or not.

### **4.5. Introduction of evaluation at real value**

#### **Financial instruments**

The Central European Service for Cross Border Initiatives did not revalue its financial instruments in the previous year or the subject year on grounds of evaluation at real value.

#### **Determination of market value (present value)**

Considering that the Central European Service for Cross Border Initiatives did not use the possibilities of evaluation at real value, no method of determining the market value (present value) was determined.

### **Evaluation differences of real value evaluation**

The evaluation differences of real value evaluation do not appear for any of the financial instruments.

### **Evaluation reserves of real value evaluation**

Considering that the Central European Service for Cross Border Initiatives did not use the possibilities of evaluation at real value, no evaluation reserve has been allocated in the own capital.

### **Introduction of derivative transactions**

As the Central European Service for Cross Border Initiatives did not use the possibilities of evaluation at real value, it is not obliged to introduce its derivative transactions.

### **Efficiency of hedge transactions**

As the Central European Service for Cross Border Initiatives did not use the possibilities of evaluation at real value, it is not obliged to introduce the efficiency of its hedge transactions.

## **4.6. Items outside the balance sheet**

### **Open deadline, option and swap transactions**

The economic entity has no pending (future) liabilities not concluded by the effective date of the balance sheet, invisible in the balance sheet.

### **Invisible future payment liabilities**

No financial liability not appearing in the balance sheet, yet significant from the aspect of assessing the financial situation was present at the effective date of the balance sheet.

### **Other significant items outside the balance sheet**

There are no further items and agreements representing significant risks or advantages necessary to establish the financial situation of the Central European Service for Cross Border Initiatives outside the balance sheet not required to be shown by the Accountancy Act, yet necessary to be shown.

## **4.7. Fixed assets**

### **Evolution of the gross value**

The following table shows the evolution of the gross value of the intangible assets and tangible assets broken down to balance sheet item:

Balance sheet item (1,000HUF)	Opening value	Growth	Decrease	Reclassified as a result of change	Closing value
Capitalized value of establishment and reorganisation	0	0	0	0	0



Balance sheet item (1,000HUF)	Opening value	Growth	Decrease	Reclassifie d as a result of change	Closing value
Capitalized value of research and development	0	0	0	0	0
Rights representing material value	0	0	0	0	0
Intellectual property	3,678	360	0	0	4,038
Goodwill	0	0	0	0	0
Advances paid on intangible assets	0	0	0	0	0
<b>Total intangible assets</b>	<b>3,678</b>	<b>360</b>	<b>0</b>	<b>0</b>	<b>4,038</b>
of which: directly for environmental purposes	0	0	0	0	0
Land and buildings and rights to estates	0	0	0	0	0
Technical equipment, machinery and vehicles	961	878	0	0	1,839
Other equipment, gear and vehicles	170	0	0	0	170
Livestock	0	0	0	0	0
Investments and renovations	0	0	0	0	0
Advances paid on investments	0	0	0	0	0
<b>Total tangible assets</b>	<b>1.131</b>	<b>878</b>	<b>0</b>	<b>0</b>	<b>2,009</b>
of which: directly for environmental purposes	0	0	0	0	0

### Evolution of accumulated depreciation

The following table shows the evolution of the accumulated depreciation of the tangible assets broken down to balance sheet item:

Balance sheet item (1,000HUF)	Opening value	Growth	Decrease	Reclassifie d as a result of change	Closing value
Capitalized value of establishment and reorganisation	0	0	0	0	0
Capitalized value of research and development	0	0	0	0	0
Rights representing material value	0	0	0	0	0
Intellectual property	966	1,382	0	0	2,348

Balance sheet item (1,000HUF)	Opening value	Growth	Decrease	Reclassifie d as a result of change	Closing value
Goodwill	0	0	0	0	0
<b>Total intangible assets</b>	<b>966</b>	<b>1,382</b>	<b>0</b>	<b>0</b>	<b>2,348</b>
of which: directly for environmental purposes	0	0	0	0	0
Properties and rights	0	0	0	0	0
Technical equipment, machinery and vehicles	511	395	0	0	906
Other equipment, gear and vehicles	170	0	0	0	170
Livestock	0	0	0	0	0
Investments and renovations	0	0	0	0	0
<b>Total tangible assets</b>	<b>681</b>	<b>395</b>	<b>0</b>	<b>0</b>	<b>1,076</b>
of which: directly for environmental purposes	0	0	0	0	0

### Evolution of the planned depreciation

The following table contains the distribution of the planned depreciation write-off in the subject year broken down to balance sheet item:

Balance sheet item (1,000HUF)	Linear	Degressive	Performanc e proportiona l	Other	Total
Capitalized value of establishment and reorganisation	0	0	0	0	0
Capitalized value of research and development	0	0	0	0	0
Rights representing material value	0	0	0	0	0
Intellectual property	1,382	0	0	0	1,382
Goodwill	0	0	0	0	0
<b>Total intangible assets</b>	<b>1,382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,382</b>
of which: directly for environmental purposes	0	0	0	0	0
Land and buildings and rights to estates	0	0	0	0	0
Technical equipment, machinery and vehicles	285	0	0	110	395
Other equipment, gear and	0	0	0	0	0



Balance sheet item (1,000HUF)	Linear	Degressive	Performance proportion al	Other	Total
vehicles					
Livestock	0	0	0	0	0
<b>Total tangible assets</b>	<b>285</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>395</b>
of which: directly for environmental purposes	0	0	0	0	0

### **Depreciation above the plan**

No depreciation write-off above the plan or the reversal thereof took place in the subject year.

### **Subsequent amendment of depreciation write-off**

The depreciation according to plan has not been amended in the subject period.

### **Repeated determination of the depreciation write-off**

No repeated determination of the planned depreciation write-off took place for any asset as a result of depreciation write-off above the plan or the reversal thereof in the reporting period.

### **Loss of value of financial investments**

No loss of value is reported for any of the financial investments in the previous business year or the subject year in the balance sheet of Central European Service for Cross Border Initiatives and no reversals have taken place for this reason.

### **Real value of financial investments**

Central European Service for Cross Border Initiatives had no financial investments at the effective date of the balance sheet.

### **Long term loans in associated enterprises**

No receivables existed in the form of long term loans in associated enterprises at the effective date.

### **4.8. Current assets**

In relation to the stocks, no loss of value is recorded in the balance sheet of Central European Service for Cross Border Initiatives in the previous business year or the subject year and no reversal has taken place under this title.

### **Evolution of accounts receivable**

The following table shows the evolution of the accounts receivable and the related losses of value broken down to balance sheet item:

Legal title (1,000HUF)	Original value	Book value	Loss of value in the subject year		Accumulated loss of value
			settlement	reversal	
Receivables from deliveries of goods and provision of services (customers)	0	833	0	0	0
Receivables from associated companies	0	0	0	0	0
Receivables from enterprises with other forms of stakehold	0	0	0	0	0
Receivables on bills of exchange	0	0	0	0	0
Other receivables	0	7	0	0	0
<b>Total accounts receivable</b>	<b>0</b>	<b>840</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### **Receivables from associated companies**

No receivables existed from associated enterprises at the effective date.

#### **Loss of value of securities held for trading**

In relation to the securities held for trading, no loss of value is recorded in the balance sheet of Central European Service for Cross Border Initiatives in the previous business year or the subject year and no reversal has taken place under this title.

#### **Subordinated assets**

No receivables or debt securities held for trading classified as subordinated asset at the debtor or the creditor can be found in the balance sheet in the previous year or the subject year.

#### **4.9. Prepayments and accrued income**

##### **Accrued income**

No accrued income can be found in the balance sheet in the previous year or the subject year.

##### **Deferred costs and expenditures**

The items classified as deferred costs and expenditures are not significant.

##### **Deferred expenditures**

No deferred expenditures recorded as accruals can be found in the balance sheet in the previous year or the subject year.

#### **4.10. Shareholders' equity**

##### **Change in the shareholders' equity**



The changes in the shareholder's equity in the subject year and their respective reasons are as described below:

Capital element 1,000HUF	Previous period	Subject period	Change
Subscribed capital	0	0	
Unpaid issued capital	0	0	
Capital reserves	0	0	
Retained earnings	-9,151	-4,845	4,306
Committed reserves	0	0	
Revaluation reserves	0	0	
Net balance sheet earnings	4,306	1,161	-3,145
<b>Total shareholders' equity</b>	<b>-4,845</b>	<b>-3,684</b>	<b>1,161</b>

### **Evolution of the subscribed capital**

The subscribed capital did not change in the subject period.

### **Titles of committed reserves**

No committed reserves appear in the balance sheet.

### **Evolution of value adjustments**

The Central European Service for Cross Border Initiatives did not use the possibility of value adjustments and has no recorded value adjustments as such.

### **Capital adequacy**

No legal regulations or any other rules state requirements concerning the own capital of Central European Service for Cross Border Initiatives.

## **4.11. Provisions**

### **Provisions - for expected liabilities**

No provisions for expected liabilities can be found in the balance sheet in the previous year or the subject year; the circumstances did not indicate the necessity to allocate such provisions.

### **Provisions for liabilities to associated companies**

No provisions for liabilities to associated companies can be found in the balance sheet in the previous year or the subject year; the circumstances did not indicate the necessity to allocate such provisions.

### **Provisions - for future expenditure**

No provisions for future expenditure can be found in the balance sheet in the previous year or the subject year; the circumstances did not indicate the necessity to allocate such provisions.

### **Provisions - under other titles**

No provisions under other titles can be found in the balance sheet in the previous year or the subject year; the circumstances did not indicate the necessity to allocate such provisions.

#### **4.12. Accounts payable**

##### **Subordinated liabilities to associated companies**

No subordinated liabilities to associated companies existed at the effective date.

##### **Long term liabilities expiring over five years**

The balance sheet does not contain liabilities that expire over five years.

##### **Durable liabilities against associated companies**

No durable liabilities against associated companies existed at the effective date.

##### **Long-term liabilities - for assets taken over for management**

The balance sheet does not contain assets belonging to state or local government property, taken over for management based on legislative order or authorisation; as such, no other long term liabilities are shown in relation to them.

##### **Reclassification of accounts payable**

No reclassification of long term liabilities due within one year from the effective date took place in the subject year.

##### **Introduction of short term liabilities**

Legal title (1,000HUF)	Subject year
Short term credits	290
Domestic suppliers	993
National Tax and Customs Administration of Hungary (NTCA) income tax not concerning private individuals	102
National Tax and Customs Administration of Hungary (NTCA) income tax concerning private individuals	393
National Tax and Customs Administration of Hungary (NTCA) tax collection account for health care contribution	159
National Tax and Customs Administration of Hungary (NTCA) VAT settlement account 2012	5,019
National Tax and Customs Administration of Hungary (NTCA) VAT settlement account 2011	1,635
National Tax and Customs Administration of Hungary (NTCA) VAT settlement account 2010	1,700
National Tax and Customs Administration of Hungary (NTCA) social contribution tax	605
National Tax and Customs Administration of Hungary (NTCA) tax collection account for contributions due to the Pension Insurance Fund	236



Legal title (1,000HUF)	Subject year
National Tax and Customs Administration of Hungary (NTCA) tax collection account for health insurance and labour market contributions	166
Payroll settlement account	1,162
Other short-term liabilities	50
<b>Total:</b>	<b>12,510</b>

#### **Insured liabilities**

The balance sheet does not contain among the liabilities for the subject year liabilities insured with right of lien or similar rights.

#### **Liabilities to be paid back in larger amounts than received**

The liabilities for the subject year do not contain debts resulting from bond issue, debts, debts on bills of exchange or other liabilities to be paid back in larger amounts than received.

#### **Short term liabilities against associated companies**

No short term liabilities against associated companies existed at the effective date.

### **4.13. Deferred income and accrued expenditures**

#### **Deferred income**

The more significant amounts of deferred incomes and their evolution in time are shown below:

Legal title (1,000HUF)	Subject year
Subsidy from the Ministry of Public Administration and Justice for the costs of 2013	15,408
<b>Total:</b>	<b>15,408</b>

#### **Costs and expenses written back**

The items classified as accrued costs and expenditures are not significant.

#### **Deferred revenues**

No deferred revenues recorded as deferrals can be found in the balance sheet in the previous year or the subject year.

#### **Revenue from fixed assets handed over to other parties**

The Central European Service for Cross Border Initiatives did not cede the right of usage, operation and management of any of its fixed assets against consideration; no deferred revenues appear in the balance sheet under this title as a result.

## **5. Supplements corresponding to the profit and loss account**

### **5.1. Amendments of the previous years**

In relation to the previous (closed) years, the control conducted in the subject year revealed an error of significant amount (the economic entity reached the limit of being subject to VAT in the year 2010), the effect of which is shown in the middle column of the balance sheet. The error is significant and important, therefore the Central European Service for Cross Border Initiatives will publish the previous, amended accounts with the original data unchanged, supplemented by the amendments again, unless the deposition and publication of the account of the subject year - with the amendments of the previous business years highlighted - takes place before the deadline available for this. The annual effect of the error is as shown below:

#### **Annual effects of significant and important errors**

Line of the profit and loss account (1,000HUF)	2010	2011
Net sales revenue	-1,700	-1,635
Net balance sheet earnings	-1,700	-1,635

### **5.2. Incomparable data**

In the profit and loss account of the Central European Service for Cross Border Initiatives the data - apart from changes due to changes in the legal regulations - are comparable with the appropriate data of the previous business year.

### **5.3. Breakdown of the profit and loss account**

#### **Consolidated items in the profit and loss account**

The Central European Service for Cross Border Initiatives did not use the possibility of consolidating the lines of the profit and loss account indicated with Arabic numerals in the subject year.

#### **New items in the profit and loss account**

There are no new items in the profit and loss account apart from the scheme set forth in the account for the subject year.

#### **Items further broken down in the profit and loss account**

The Central European Service for Cross Border Initiatives did not use the possibility of further breaking down the items of the profit and loss account in the subject year.

#### **Omission of items in the profit and loss account**

In the profit and loss account - for the sake of clarity and comparability - all items according to the scheme to follow were indicated, regardless of whether they actually contained data or not.



## 5.4. Revenues

### Evolution of revenues

The following table shows the distribution and evolution of the revenues of Central European Service for Cross Border Initiatives:

Revenue category	Previous year		Subject year	
	1,000HUF	%	1,000HUF	%
Sales revenue	6,595	13.0	25,228	53.1.
Capitalised value of self-manufactured assets	0	0.0	0	0.0
Other revenues	45,353	81.9	22,073	46.5
Revenues from financial transactions	72	0.1	197	0.4
Extraordinary revenues	0	0.0	0	0.0
<b>Total revenues</b>	<b>52,020</b>	<b>100.0</b>	<b>47,498</b>	<b>100.0</b>

### Sales revenue broken down to activity

The breakdown of the net sales revenue according to the various, significantly distinctive activities and services is as shown below:

### Sales revenue broken down to activity

Scope of activities	Sales revenue (1,000HUF)	
	Previous year	Subject year
Societal activity	5,344	23,932
Membership fee	1,251	1,296
<b>Total:</b>	<b>6,595</b>	<b>25,228</b>

### Introduction of export sales revenue

The Central European Service for Cross Border Initiatives conducted no export activity in the reporting period

### Utilisation of export subsidies

The Central European Service for Cross Border Initiatives did not receive export subsidies in the reporting period

### Non-refundable subsidies

The following table shows the permanent non refundable subsidies received and accounted - showing the usage broken down to year and legal title.

Subsidies (1,000HUF)	Received	Utilisation objective		Amount available
		previous year	subject year	
Local government	0	0	0	0
Central	34,800	0	0	34,800
International	0	0	0	0
Received from other economic entities	2,417	0	0	2,417
<b>Total:</b>	<b>37,217</b>	<b>0</b>	<b>0</b>	<b>37,217</b>

Permanent subsidies received:

Ministry of Public Administration and Justice: 34,800 thousand HUF,  
HUSK: 2,371 thousand HUF,  
GIP ADETEF: 46 thousand HUF.

**Permanent subsidies received:**

In the reporting period, the Central European Service for Cross Border Initiatives did not receive and did not account refundable subsidies (shown as liabilities) in the framework of a subsidisation programme to sustain and develop its activity from local government, central or international sources or from any other economic entity.

**Supplementary information related to subsidies**

No legal regulation sets forth the disclosure of supplementary information regarding subsidies for the Central European Service for Cross Border Initiatives.

**Revenues from associated companies**

The amounts accounted as sales revenue, other revenue or extraordinary revenue do not contain revenue from associated companies in the reporting period.

**Extraordinary revenues**

No extraordinary revenues were accounted in the reporting period.

**5.5. Expenditures**

**Evolution of expenditures**

The following table shows the distribution and evolution of the expenditures of Central European Service for Cross Border Initiatives:

Expenditure category	Previous year		Subject year	
	1,000HUF	%	1,000HUF	%
Material-type expenditures	18,685	39.0	15,113	32.6
Personnel related expenditures	27,654	58.0	27,186	58.7
Depreciation write-off	1,225	2.6	1,777	3.8



Expenditure category	Previous year		Subject year	
	1,000HUF	%	1,000HUF	%
Other expenditures	122	0.3	1,108	2.4
Expenditures of financial transactions	28	0.1	1,153	2.5
Extraordinary expenditures	0	0.0	0	0.0
<b>Total expenditures</b>	<b>47,714</b>	<b>100.0</b>	<b>46,337</b>	<b>100.0</b>

Costs broken down to cost type

The table below shows the costs broken down to cost type:

Cost type	Previous year		Subject year	
	1,000HUF	%	1,000HUF	%
Material-type expenditures	18,685	39.3	15,113	34.3
Personnel related expenditures	27,654	58.1	27,186	61.7
Depreciation write-off	1,225	2.6	1,777	4.0
<b>Cost types altogether</b>	<b>47,564</b>	<b>100.0</b>	<b>44,076</b>	<b>100.0</b>

### **Research and experimental development costs for the subject year**

No research or experimental development costs were accounted in the subject period.

### **Extraordinary expenditures**

No extraordinary expenditures were accounted in the subject period.

## **5.6. Tax liability**

### **Determination of corporate tax**

The Central European Service for Cross Border Initiatives is not subject to corporate tax; therefore no such tax has been established.

## **5.7. PROFIT/LOSS**

### **Decision on utilisation of earnings**

The resolution accepted by the body authorised to approve is fully identical to the proposal concerning the utilisation of the earnings.

### **Utilisation of profit after taxes**

Based on the decision of the organisation authorised to do so, no dividend shall be paid from the accumulated profit reserve and the profit after taxes of the subject year; the profit after taxes of the subject year is therefore reserved in the accumulated profit reserve.

### **Closed deadline, option and swap transactions in the profit**

The economic entity had no deadline, option and swap transactions in the reporting period.

**6. Informative data**

**6.1. Import procurements**

The economic entity had no import procurements in the reporting period.

**6.2. Transactions with associated parties**

The Central European Service for Cross Border Initiatives had no transactions with associated parties in the reporting period

**6.3. Leading officers and exceptional allowances**

**Remuneration of leading officers**

The leading officers, the directorate and the members of the supervisory board have not received any remuneration whatsoever for their contribution after the business year.

**Other allowances of leading officers**

The leading officers, the directorate and the members of the supervisory board have not received any advances or loans whatsoever and no guarantees have been undertaken on their behalf.

**Liabilities concerning former leading officers**

No pension payment liability whatsoever is in force concerning the former leading officers, the directorate and the members of the supervisory board.

**Charges of the auditor**

The Central European Service for Cross Border Initiatives has no auditing obligation; the presentation of the fees of the auditor is therefore not a requirement.

**6.4. Salary and personnel data**

**Personnel data**

The breaking down to employee groups of the average statistical number of employees is not relevant, the evolution of the consolidated personnel data are shown in the table below:

	Previous period	Subject period
Average statistical employee headcount (persons)	7	5

**Salary data**



The breakdown to employee group of the salary costs of the employees cannot be interpreted; it provides no further information. The table below shows the evolution of the consolidated salary costs:

1,000HUF	Previous period	Subject period
Salaries	19,861	18,989

### Other payments to personnel

The breakdown to employee group of the other payments to personnel cannot be interpreted; the table below shows the evolution of the consolidated payments to personnel:

Legal title (1,000HUF)	Payments
Meal voucher	839
Traveller's cheque	587
Representation	426
Public transport pass reimbursement	310
Other (personal payments after telephone usage, etc.)	242
<b>Total:</b>	<b>2,404</b>

## 6.5. Environment protection

### Hazardous wastes and environmentally harmful materials

Due to the nature of its activity, the Central European Service for Cross Border Initiatives is not engaged in production activities and therefore does not store hazardous wastes; the volume of generation of environmentally harmful materials is negligible.

### Environment protection costs

No costs directly related to environment protection have been accounted in the previous business year or the subject year.

### Environmental provisions

No provisions have been allocated to cover the environmental liabilities and the future expenses aimed at environmental protection in the previous business year or the subject year.

### Environmental liabilities not visible

At the effective date, no hidden environmental or restoration liabilities were present among the liabilities.

**6.6. Further data required for the reliable and realistic picture**

The application of the regulations of the accountancy law and the assertion of the fundamental principles of accountancy are sufficient to present a reliable and realistic picture in the balance sheet and the profit and loss account.



**Taxpayer identification number:** 18188071-2-42  
**Tribunal:** 01 Metropolitan Tribunal of Budapest  
**Registration resolution number:** PK 61.285/2003/  
**Registration number:** 01/01/10819

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**Central European Service for Cross Border Initiatives**

1067 Budapest, Teréz körút 13.

**Attachment of declaration of public utility  
2012**

## **1. Introduction of the activities conducted in the subject year as per the fundamental objective**

## **2. Introduction of the activities of public utility**

The key objectives of CESCO are:

- professional support of cross border cooperation and the other states of Central and South Eastern Europe
- grouping the EGTCs and the local and regional authorities into a network
- popularisation of the good examples from Western Europe
- establishment of strategic collaboration with the decision making and decision preparing institutions of the EU and the networks established with identical objectives
- improvement of the internal cohesion and mutual overture of the region by establishing partnerships among the nations of Central and South Eastern Europe.

The most significant part of CESCO's activities is made up of professional support for frontier zone cooperation. This versatile ensemble of tasks is mostly undertaken along the Hungarian borders, but - similarly to the previous years - we have showed up in other European regions as well.

### EGTC workshop

The permanent workshop of EGTCs with Hungarian participation was created for the coordination of the professional work, the planning of common appearances, mutual learning and efficient assertion of interests. In the summer of 2012 the workshop held two assemblies: In July 2012 at Salgóbánya the outlines of further operation was drawn up, detailing the expected frontier zone programmes after 2014 and the role of the EGTCs in these developments, the county level development concepts under preparation, the status of authorised bidder for national programmes, a decision was made of the creation of an internal forum interface and that the Hungarian EGTCs would appear mutually at the Open Days in Brussels and a proposition was also put forward to compile a collection of EGTC studies.

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The key topic of the second workshop in Lovasberény in August was integrated regional planning. Beside the officers of the Ministry of Public Administration and Justice and the Office for National Economic Planning (ONEP), Mr. Levente Magyar, the deputy under-secretary of the Office of the Prime Minister was also present and had a reconciliatory meeting about the current problems of the EGTCs. Our appearance in Brussels was also prepared and the expected budget for the year 2013 negotiated.

On 9 October the EGTCs with Hungarian participation presented themselves mutually at the networking event organised by the Hungarian Public Education Information Centre (MOT) and the Committee of



the Regions. The introduction linked with the exhibition of local products was of great success, attracting approximately 100-150 visitors.

The workshop, for which its own internal forum (informing of the currently available tender possibilities as well) has also been created on the CESCO website, will hold five assemblies in 2013.

In summer 2012, CESCO elaborated its own methodology to plan the new tool of the cohesion politics of 2014-2020, the so-called Integrated Territorial Investments (ITI), based on which it prepares such investments free of charge for EGTCs with Hungarian participation with the involvement of experts.

All inquiries from EGTCs have been met with the appropriate response, giving us the opportunity to hold presentations at the events organised by the associations. On several occasions, we administer minor issues for the EGTCs.

Beside the actual field-work we participate in the activity of the intra ministerial EGTC-workgroup operated by the Ministry of Public Administration and Justice and the EGTC-forum also involving the local players, enabling us to make an assessment of the related EU legal regulations.

#### Frontier-value

CESCO and the Forum Institute of Šamorín/Somorja, Slovakia have submitted a successful tender application to announce the Hungary-Slovakia Cross-border Cooperation Programme. The objective of the tender titled Frontier-value is to process the results achieved to date of the subsidy programmes implemented since 1999 in the Hungarian-Slovakian border zone. In the framework of the project launched in 2012 a knowledge portal was prepared by the end of the year and in December the magazine was also issued, which will - according to the plans - introduce the best practices of cross border cooperation regularly on an annual basis. The forthcoming activity of the Frontier value project will be the preparation of three documentaries introducing a total of 10 successful initiatives from the frontier zone. The project will close on 31 August 2013.

#### Trainee programme

Our association has concluded contracts with five institutions, as a result of which we regularly receive university students who spend trainee periods of 2-3 weeks but in some cases even 6 months at CESCO. During these periods of apprenticeship the students gain insight into the methods of frontier zone research, can practice territorial analysis procedures but may also help the organisation's daily administration work. Our experts help the students prepare their theses and the talented and interested trainees may be given the opportunity to start their careers later as employees of the association.

In 2012 we received more than 30 students in the programme. Three students have since become part-time employees of the association.

#### CESCO as the "expert" of frontier zone questions

This part of our work includes a number of partial activities, from the examinations and preparation of studies related to the frontier zones through the compilation of decision making documents and methodological developments on to issuance of the publications.

- We prepared a statement for the reform of Hungarian public administration's plan of districts and forwarded it to the effective authorities, prepared according to the fundamental principles of the public administration reform proposal of István Bibó (1971), emphasizing the functional role of frontier zone district seats.
- Upon request by the European Academy of Bozen/Bolzano (EURAC) two studies were prepared about the Ister-Granum EGTC together with Péter Nagy, the director of the EGTC. One analyses the legitimacy of the group, the other introduces the planned projects of relevant political orientation.



### Elaboration of the methodology

In order to prepare the integrated territorial investments and in coherence with the planned decrees of the new cohesion politics, partially based on the research projects' results implemented in the framework of the EPSON programme, CESCO's colleagues have worked out a new frontier zone planning methodology. The main idea of the new methodology is that the planning no longer takes place with a branch approach; instead, the frontier zone in question is examined from the aspects of societal, economic and territorial cohesion, and the strategic plan is based on a synergic system of cohesion-strengthening interventions. Cohesion analysis has replaced situational assessment and the interventions are presented in an integrated system.

The methodology thus elaborated was first presented in September in Paris and they were first used for the strategic plans of the Rába-Duna-Vág EGTC and the Banat-Triplex Confinium EGTC.

### Publications

The Pálfi-edition of the Észak-magyarországi Stratégiai Füzetek (Strategic Journal of North Hungary) The special edition of the journal edited at the University of Miskolc was published during the summer, in which the top prized papers of the Pálfi tenders announced by our association in the previous two years were presented along with the studies of the CESCO colleagues.

#### A quick glance at EGTCs with Hungarian participation

From the entry of the EGTC decree in 2007 to autumn 2012 a total of 29 groups were registered in the European Union. 10 of these have a registered seat in Hungary and a further 2 were established with Hungarian members. It is therefore no coincidence that experiences gained in Hungary attract special attention. Aware of this, CESCO compiled the English language brochure introducing the Hungarian EGTCs with regard to a number of key aspects (establishment, strategic objectives, institutional framework, decision-making, financial conditions), which was introduced at Open Days in Brussels.

#### The Frontier-Value Magazine

The first edition of the Frontier-Value Magazine was issued in the framework of the projects of the Forum Institute in Šamorín/Somorja, Slovakia, in which the editors presented 10 successful initiatives from the frontier zone, which they even visited personally when compiling the edition. According to the plans, the magazine will be issued annually and - similarly to the LEADER magazine - it will popularise the exemplary cross border projects.

#### Electronic newsletters

As of October, our bilingual (Hungarian and English) newsletter has been operational. The newsletter is issued bi-monthly and is sent automatically to registered customers. Its permanent headings are: internal news (from the life of CESCO), EGTC (EU and Hungarian EGTC related news), EU news, Bibliography (introduction of the professional literature related to cross border issues).

### Professional events

- The Ministry of Public Administration and Justice organised the assembly of EGTC approval bodies for the first time on 26-27 February 2012 to enable smoother application of the EGTC tool and to share experiences. The pioneering initiative also allows for personal contact building besides sharing professional knowledge. Both the CESCO and the Hungarian Public Education Information Centre (MOT) have presented their experiences.
- The European Academy of Bolzano held a conference on the application of the EGTC decree on 20-21 April. Gyula Ocskay and Péter Nagy presented the experiences of the Ister-Granum EGTC.
- The European network grouping the frontier zone and interregional associations of cities, the CECICN held its first conference in Spain in La Coruña on 25-26 June 2012 in the topic of territorial cooperation strengthening European integration. The panel about multi-level governance was



coordinated by the Hungarian Public Education Information Centre and chaired by Rudolf Bauer (member of the board of directors of CESCO) and moderated by Gyula Ocskay (secretary general).

- On September 20-21 2012 the Adetef (The technical support organisation of the French Ministry of Finance) and the DATAR (the territorial development body under the subordination of the Prime Minister) organised the second seminar of the year for the experts of the countries of the former socialist block. The series of seminars launched by DATAR in the framework of the European Cooperation Programme are intended to provide help to the representatives of these countries in the field of territorial planning and successful usage of funds. At the seminar, Gyula Ocskay (secretary general) and Mátyás Jaschitz (director of planning) presented the Hungarian model and the cross border, integrated planning methodology elaborated by CESCO.
- On 24 September the second e-regional conference of the Danube region was organised by Aladin (Alps-Adria-Danube University Initiative) in Ljubljana concerning the development of cross border e-services. In the panel moderated by the National University of Public Service co-organised by CESCO, Gyula Ocskay presented on the possibilities provided by the EGTC decree.
- On 24 September 2012, organised by the Ministry of Public Administration and Justice (KIM) the István Pálfi Memorial Day was held with CESCO's professional contribution. In relation to the event, CESCO's task was to send out part of the invitations, the registration of the guests and the operation of the registration counter. The Pálfi Prize for 2012 was awarded to Danuta Hübner, Polish MEP.
- On 27 September CESCO, together with the French Hungarian Initiative Association, the French embassies of the two neighbouring countries and the management of Oradea Metropolitan Region organised the conference titled '*The new tool of momentum*' in Nagyvárad/Oradea, Romania. The French, Hungarian and Romanian participants spoke of institutionalised cross border cooperation at the conference. According to the intention of the organisers the conference is the start of a continuous dialogue between the Hungarian and the Romanian parties.
- On 9 October the European EGTC platform seminar was held at the Open Days in Brussels, where the participants spoke of the possibilities in the institution. Gyula Ocskay, secretary general was an official speaker. Following the platform CESCO and the Hungarian EGTCs presented themselves, partially financed by our association.
- The Central European Transport Corridor (CETC) initiative held a conference on 23 November in Rijeka, Croatia, where the organisation restructuring of the initiative was also covered among other topics. The speaker on behalf of CESCO spoke of the creation of EGTCs and the role of networked EGTCs.

### The CESCO network partnerships and cooperation

#### *Hungarian strategic partners*

##### Ministry of Public Administration and Justice

As in the previous year, the chief strategic partner of the association was the Ministry of Public Administration and Justice, which, among others involved CESCO in the intra ministerial EGTC workgroup and the preparation of the plans of the legal regulations concerning cross border cooperation.

We are regularly invited to such events organised by the ministry and the representatives of the ministry are also permanent participants of the EGTC workshop.

##### National University of Public Service

Our association signed a strategic cooperation with the National University of Public Service. The aim of the cooperation is to provide supplementary knowledge to the future public servants in relation to the local government level cross border cooperation topics. To achieve this, the CESCO launched a trainee programme for the students of the university together with the trainers of the institution,



implementing a common research programme and events, helping the training with professional and educational programmes.

The Government Committee of the Danube Strategy

CES is a permanent member of the Hungarian Danube Strategy workgroup, which encompasses the representatives of the ministries and professional organisations having an interest in the implementation of the macro regional strategy. The work controlled at government commissioner level our association participates as project coordinator as well as a consultant.

#### *Network contacts in Central Europe*

CESCI participates in the activity of workgroup 3 operating in priority area 10 of the Danube Strategy (regional cooperation). According to the action plan accepted by the workgroup our association was commissioned to coordinate the project aimed at exploring the cross border cooperation of the Danube Basin and popularising the best practices. The preparation of the project titled 'Crossing the borders' covering 14 countries started in December 2012.

Over the recent years, we have established strategic level professional cooperation with a number of professional organisations reaching beyond the scope of the project in question: The Forum Institute in Slovakia, the Civitas Foundation in Romania and the Regional Scientific Society in Serbia.

#### *European network contacts*

Budapest Platform only appeared at the conference in La Coruña in 2012, in which the Hungarian Public Education Information Centre (MOT) organised a panel regarding multi-level governance (e.g. at the events).

The assembly of our association resolved in November to accede to CECICN (Conference of European Cross-border and Interregional City Networks); being the first from the Central European region (the network unifies the Mediterranean, Adriatic, Baltic, Atlantic and Iberian city networks). The leading body of the initiative supported our accession, decision is expected in 2013.

A very useful cooperation has been established with the Association of French-Hungarian Initiatives (Initiatives France-Hongrie) with whom we organised the EGTC conference at Nagyvárad/Oradea together. Thanks to the association, our relationship improved with the French Institute of Budapest as well.

CESCI is a member of the EGTC Platform established by the Committee of the Regions, which unifies beside the registered EGTCs the other professional organisations involved in the topic. In this capacity we participated in the related panel of the Open Days; the information transfer is continuous with the department running the platform, given the large number of Hungarian EGTCs.

### **3. Chart of usage of funds for activities of public utility**

Description (1,000HUF)	Value of property element	Utilisation objective
Shareholders' equity	-3,684	Decrease in revenue
<b>Total:</b>	<b>-3,684</b>	



#### **4. Chart of allowances as per the objective**

No objective-related allowances were provided in the year 2012.

#### **5. Allowances for leading officers**

No allowances were provided for leading officers in the year 2012.

#### **6. Fundamental data necessary for establishment of status of public utility**

Basic data (1,000HUF)	Previous year	Subject year
B. Total annual revenues	52,020	47,498
of which:		
C. Amount transferred according to Act CXXVI of 1996 on the utilisation of part of the income tax as per the requirements of the taxpayer.	0	0
D. Revenue from public benefit services	45,264	19,392
E. Normative subsidy	0	0
F. Subsidy from the structural funds of the European Union and the Cohesion Fund	0	0
G. Corrected revenue [B-(C+D+E+F)]	6,756	28,106
H. Total expenditure (expenses)	47,714	46,337
of which:		
I. Personnel related expenditures	27,654	27,186
J. Expenditures of public utility activities	47,714	46,337
K. Profit after taxes	4,306	1,161
L. The number of persons conducting voluntary activities of public benefit in the organisation (according to Act LXXXVIII of 2005 on voluntary activities of public benefit) (persons)	0	3

#### **7. Indicators of resource supply and societal support**

	Achievement of target		Value
	Yes	No	
<b>Indicators of resource supply</b>			
Act CLXXXI of 2011 section 32 (4) a) $[(B1+B2)/2 > 1.000.000,-Ft]$	X		49,759
Act CLXXXI of 2011 section 32 (4) b) $[K1+K2 \geq 0]$	X		8,802
Act CLXXXI of 2011 section 32 (4) c) $[(I1+I2-A1-A2)/(H1+H2) \geq 0,25]$	X		0.58
<b>Indicators of societal support</b>			
Act CLXXXI of 2011 section 32 (5) a) $[(C1+C2)/(G1+G2) \geq 0,02]$		X	0.00
Act CLXXXI of 2011 section 32 (5) b) $[(J1+J2)/(H1+H2) \geq 0,5]$	X		1,00
Act CLXXXI of 2011 section 32 (5) c) $[(L1+L2)/2 \geq 10 \text{ persons}]$		X	2