



European Foundation for the Improvement of Living and Working Conditions

## **ACCOUNTS FOR THE YEAR 2005**

**Accounting Officer  
V3.0 - 20/04/2006**

## ACCOUNTS FOR THE YEAR 2005

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## **ACCOUNTS FOR THE YEAR 2005**

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### **RECAPITULATION OF MAIN ACCOUNTING PRINCIPLES**

The accounts are kept in accordance with the requirements of the Foundation's Financial Regulations (FR) and the rules for the Implementation of the Financial Regulations (IFR) which were adopted the 28<sup>th</sup> March 2003 by the Administrative Board and in accordance with the accounting manual of the Commission.

More precisely they are kept in accordance with Articles 76 to 90 of the FR and Articles 185 to 227 of the IFR.

From 1<sup>st</sup> January 2005 and according to article 85 of the FR the accounting rules and methods and the harmonised chart of accounts to be applied by the Foundation shall be adopted by the Commission's Accounting Officer (also according to the General Financial Regulation of the Commission– Art 133).

Therefore the accounts for the Year 2005 are kept in accordance with the Commission's Accounting Officer's decision dated 28/12/2004 where 15 accounting rules and a harmonised chart of accounts are defined.

**ANALYSIS OF FINANCIAL MANAGEMENT  
IN RESPECT OF THE FINANCIAL YEAR 2005**

**1. Summary table of expenditure for financial year 2005 (in euro)**

	TOTAL	TITLE I Staff Expenditure	TITLE 2 Administrative Expenditure	TITLE 3 Operating Expenditure
<b><u>Appropriations available</u></b>				
- Final appropriations for the financial year 2005	19,280,000	8,973,071	1,382,580	8,924,349
<b><u>Utilisation of appropriations</u></b>				
Commitments amounted to	19,274,644	8,970,898	1,381,763	8,921,983
Leaving to be cancelled an amount of	5,355	2,173	817	2,365
Percentage utilised	100%	100%	100%	100%
Percentage cancelled	0%	0%	0%	0%
<b><u>Utilisation of appropriations carried over from 2004</u></b>				
Appropriations carried over	3,163,570	134,277	503,313	2,525,979
Payments from carryovers Amounted to	3,092,789	127,421	481,253	2,484,114
Leaving to be cancelled an amount of	70,781	6,856	22,060	41,865
Percentage utilised	98%	95%	96%	99%
Percentage cancelled	2%	5%	4%	1%

**2. General appraisal regarding implementation of the 2005 Budget**

- 2.1 Appropriations for the Financial Year: the appropriations entered in the budget for the financial year 2005, amounting to EUR 19,280,000 represented an increase of 6% by comparison with budgetary appropriations for the financial year 2004 of EUR 18,080,000. Appropriations cancelled, amounting to EUR 5,355 represented 0.0% of final appropriations. The commitments entered for the financial year 2004, amounting to EUR 19,274,654 represented 100% of final appropriations.
- 2.2 The utilisation of appropriations carried over from the financial year 2004 to the financial year 2005 (EUR 3,163,570) amounted to 98%.

**3. Analysis of the utilisation of appropriations and principal variances as compared with the financial year 2004**

- 3.1 **Title I:** The utilisation of Title I appropriations on the basis of commitments amounted in 2005 to 100%, compared with 100% in the preceding financial year.

By comparison with the financial year 2004 the final appropriations committed increased by EUR 233,306 or 2.7%.

Major decreases were shown in Article 114 – Travel Allowances (-16%), Article 118 – Recruitment and Allowances (-35.1%) and Article 142 – Other welfare expenditure (-29.3%).

Major increases were shown in Article 110 – Staff (+6.3%) and Article 112 – Training (+39.9%).

3.2 **Title II:** The utilisation of Title II appropriations on the basis of commitments amounted in 2005 to 100% compared with 100% in the preceding financial year.

By comparison with the financial year 2004, the final appropriations committed decreased by 21.5% (EUR 379,471).

Major decreases were shown in Article 201 – Insurance – in the amount of EUR 9.364 (-15.6%); Article 204 – Fitting-out premises (-92.3%); Article 220 – Technical & Electronic equipment (-29.1%) and Article 232 – Bank charges (-59.2%).

Some increases were shown in Article 202 – Water, Gas, electricity (+28.3%); Cleaning and Maintenance (+50.9%) and Article 205 – Security & Surveillance (+75.4%).

3.3 **Title III:** The utilisation of Title III appropriations on the basis of commitments, amounted in 2005 to 100%, compared with 100% in the preceding financial year.

By comparison with the financial year 2004, the final appropriations committed increased by EUR 1,344,089 or 17.7%.

Increases were shown in Article 303 – Studies – in the amount of EUR 2,052,307 (+57.9%) and Article 300 – Operational Documentation – in the amount of EUR 68,791 (+14.8%).

#### 4. **Comparative table of commitments 2004/2005**

<b>Title</b>		<b>Appropriations</b>	<b>Commitments</b>	
		<b>2005</b>	<b>2005</b>	<b>2004</b>
<b>I</b>	Staff	8,973,071	8,970,898	8,737,592
<b>II</b>	Administrative Expenses	1,382,580	1,381,763	1,756,799
<b>III</b>	Operating Expenditure – Improvement of Living and Working Conditions	8,924,349	8,921,893	7,577,895
	<b>TOTAL</b>	<b>19,280,000</b>	<b>19,274,644</b>	<b>18,072,286</b>

**5. Application of Appropriations for the Financial Year 2005 by Title**

EUR

<b>Title</b>	<b>Carry Overs from 2004</b>	<b>Payments from Carry Overs</b>	<b>Cancelled</b>	<b>Appropriations for the Financial Year 2005</b>	<b>Commitments for the Financial Year 2005</b>	<b>Payments for the Financial Year 2005</b>	<b>Carry Overs from 2005</b>	<b>Cancelled</b>
I Staff	134,277.23	127,421.18	6,856.05	8,973,071.00	8,970,898.20	8,813,845.37	157,052.83	2,172.80
II Administration Expenses	503,313.07	481,253.37	22,059.70	1,382,580.00	1,381,762.75	874,894.10	506,868.65	817.25
III Operating Expenditure - Improvement of Living & Working Conditions	2,525,979.31	2,484,114.15	41,865.16	8,924,349.00	8,921,983.55	4,967,462.93	3,954,520.62	2,365.45
<b>TOTAL</b>	<b>3,163,569.61</b>	<b>3,092,788.70</b>	<b>70,780.91</b>	<b>19,280,000.00</b>	<b>19,274,644.50</b>	<b>14,656,202.40</b>	<b>4,618,442.10</b>	<b>5,355.50</b>

STATEMENT OF REVENUE FOR THE FINANCIAL YEAR 2005							
Art.	Item	Heading	Estimates entered in the Budget	Entitlements established during financial year	Amounts collected	Amounts outstanding in respect of financial year	Amounts outstanding from preceeding year
100		TITLE 1: EUROPEAN UNION SUBSIDY CHAPTER 10 - EUROPEAN UNION SUBSIDY - TOTAL	19,060,000.00	19,060,000.00	19,060,000.00	0.00	
<b>TITLE 1 - TOTAL</b>			<b>19,060,000.00</b>	<b>19,060,000.00</b>	<b>19,060,000.00</b>	<b>0.00</b>	<b>0.00</b>
500		TITLE 5: MISCELLANEOUS REVENUE CHAPTER 50 - PROCEEDS OF THE SALE OF MOVABLE AND IMMOVABLE PROPERTY - TOTAL	t.e.	0.00	0.00	0.00	
520		CHAPTER 52 - REVENUE FROM INVESTMENTS OR LOANS, BANK INTEREST AND OTHER ITEMS - TOTAL	t.e.	0.00	0.00	0.00	
540		CHAPTER 54 - MISCELLANEOUS REVENUE AVAILABLE FOR RE-USE BUT NOT USED - TOTAL	t.e.	0.00	0.00	0.00	
590		CHAPTER 59 - OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS - TOTAL	t.e.	17,783.23	17,261.13	1,278.30	1,356.00
<b>TITLE 5: TOTAL</b>			<b>0.00</b>	<b>17,783.23</b>	<b>17,261.13</b>	<b>1,278.30</b>	<b>1,356.00</b>
600		TITLE 6: REVENUE FROM SERVICES RENDERED AGAINST PAYMENT CHAPTER 60 Revenue from services rendered against payment	220,000.00	210,712.23	142,261.23	68,451.00	
601		Revenue from co-financing agreements	t.e.	0.00	0.00	0.00	
602		Revenue from sales of publications	t.e.	3,716.57	3,716.57	0.00	
603		Proceeds from the letting and hiring of immovable property	t.e.	840.00	0.00	840.00	
<b>TITLE 6: TOTAL</b>			<b>220,000.00</b>	<b>215,268.80</b>	<b>145,977.80</b>	<b>69,291.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>			<b>19,280,000.00</b>	<b>19,293,052.03</b>	<b>19,223,238.93</b>	<b>70,569.30</b>	<b>1,356.00</b>

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2005									
Art.	Item	Heading	Appropriations entered in the Budget	Transfers made	Final Appropriations	Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		<b>TITLE 1: STAFF</b>							
		<i>CHAPTER 11 - STAFF IN ACTIVE EMPLOYMENT</i>							
110		Staff holding a post provided for in the list of posts							
	1100	Basic salaries	4,900,000.00	-266,410.00	4,633,590.00	4,633,590.00	4,633,590.00	0.00	0.00
	1101	Family allowances	686,000.00	-68,000.00	618,000.00	617,057.17	617,057.17	0.00	942.83
	1102	Expatriation allowances	588,000.00	-48,609.00	539,391.00	539,391.00	539,391.00	0.00	0.00
	1103	Secretarial allowances	51,000.00	1,029.00	52,029.00	52,028.13	52,028.13	0.00	0.87
		<i>Article 110 Total</i>	6,225,000.00	-381,990.00	5,843,010.00	5,842,066.30	5,842,066.30	0.00	943.70
112	1120	Further training, language courses, retraining and information for staff	160,000.00	319.00	160,319.00	160,318.96	60,181.46	100,137.50	0.04
113		Employer's social security contributions							
	1130	Insurance against sickness	167,000.00	-2,603.00	164,397.00	164,340.69	164,340.69	0.00	56.31
	1131	Insurance against accidents and occupational disease	54,000.00	-9,975.00	44,025.00	44,024.71	44,024.71	0.00	0.29
	1132	Unemployment Insurance	39,000.00	9,243.00	48,243.00	48,242.51	48,242.51	0.00	0.49
		<i>Article 113 Total</i>	260,000.00	-3,335.00	256,665.00	256,607.91	256,607.91	0.00	57.09
114		Miscellaneous allowances and grants							
	1141	Travel expenses for annual leave	140,000.00	6,181.00	146,181.00	146,180.24	146,180.24	0.00	0.76
	1145	Special allowances for accounting officers and administrators of advance funds	0.00	0.00					0.00
		<i>Article 114 Total</i>	140,000.00	6,181.00	146,181.00	146,180.24	146,180.24	0.00	0.76
115	1150	Miscellaneous allowances and grants	10,000.00	-706.00	9,294.00	9,293.41	9,293.41	0.00	0.59



**STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2005**

Art.	Item	Heading	Appropriations entered in the Budget	Transfers made	Final Appropriations	Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
117		Supplementary services							
	1175	Temporary staff and other services and work sent out for translation and typing	500,000.00	75,000.00	575,000.00	575,000.00	543,933.06	31,066.94	0.00
	1176	Officials seconded from Member State bodies	290,000.00	-155,794.00	134,206.00	134,205.85	134,205.85	0.00	0.15
	1177	Trainee officials (stagiaires)	50,000.00	-31,705.00	18,295.00	18,294.86	16,494.86	1,800.00	0.14
		<i>Article 117 Total</i>	<b>840,000.00</b>	<b>-112,499.00</b>	<b>727,501.00</b>	<b>727,500.71</b>	<b>694,633.77</b>	<b>32,866.94</b>	<b>0.29</b>
118		Allowances and expenses on entering and leaving the service and on transfer							
	1180	Miscellaneous expenditure on recruitment	100,000.00	84,813.00	184,813.00	184,812.69	179,293.65	5,519.04	0.31
	1181	Travel expenses (including members of the family)	8,000.00	-5,820.00	2,180.00	2,179.29	2,179.29	0.00	0.71
	1182	Installation, resettlement and transfer allowances	130,000.00	-91,434.00	38,566.00	38,565.19	38,565.19	0.00	0.81
	1183	Removal expenses	100,000.00	-92,830.00	7,170.00	7,170.00	7,170.00	0.00	0.00
	1184	Temporary daily subsistence allowances	65,000.00	-28,844.00	36,156.00	36,155.63	36,155.63	0.00	0.37
		<i>Article 118 Total</i>	<b>403,000.00</b>	<b>-134,115.00</b>	<b>268,885.00</b>	<b>268,882.80</b>	<b>263,363.76</b>	<b>5,519.04</b>	<b>2.20</b>
119	1190	Salary weightings	1,227,000.00	-87,000.00	1,140,000.00	1,138,832.34	1,138,832.34	0.00	1,167.66
		<i>CHAPTER 11 - TOTAL</i>	<b>9,265,000.00</b>	<b>-713,145.00</b>	<b>8,551,855.00</b>	<b>8,549,682.67</b>	<b>8,411,159.19</b>	<b>138,523.48</b>	<b>2,172.33</b>
		<i>CHAPTER 13 - MISSIONS AND DUTY TRAVEL</i>							
130	1300	Mission expenses, travel expenses and other incidental expenditure	340,000.00	-20,000.00	320,000.00	320,000.00	310,911.43	9,088.57	0.00
		<i>CHAPTER 13 - TOTAL</i>	<b>340,000.00</b>	<b>-20,000.00</b>	<b>320,000.00</b>	<b>320,000.00</b>	<b>310,911.43</b>	<b>9,088.57</b>	<b>0.00</b>

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2005									
Art.	Item	Heading	Appropriations entered in the Budget	Transfers made	Final Appropriations	Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		<i>CHAPTER 14 : SOCIOMEDICAL INFRASTRUCTURE</i>							
140	1400	Restaurants and canteens	50,000.00	20,350.00	70,350.00	70,350.00	66,228.18	4,121.82	0.00
141	1410	Medical service	20,000.00	-1,041.00	18,959.00	18,958.65	14,031.50	4,927.15	0.35
142	1420	Other welfare expenditure	15,000.00	-9,125.00	5,875.00	5,874.98	5,483.17	391.81	0.02
143	1430	Entertainment and representation expenses	10,000.00	-3,968.00	6,032.00	6,031.90	6,031.90	0.00	0.10
		<i>CHAPTER 14 - TOTAL</i>	<b>95,000.00</b>	<b>6,216.00</b>	<b>101,216.00</b>	<b>101,215.53</b>	<b>91,774.75</b>	<b>9,440.78</b>	<b>0.47</b>
		<b>TITLE 1 TOTAL</b>	<b>9,700,000.00</b>	<b>-726,929.00</b>	<b>8,973,071.00</b>	<b>8,970,898.20</b>	<b>8,813,845.37</b>	<b>157,052.83</b>	<b>2,172.80</b>

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STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2005									
Art.	Item	Heading	Appropriations entered in the Budget	Transfers made	Final Appropriations	Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		<b>TITLE 2: BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>							
		<i>CHAPTER 20 - RENTAL OF BUILDINGS AND ASSOCIATED COSTS</i>							
201	2010	Insurance	62,000.00	-11,339.00	50,661.00	50,660.06	50,660.06	0.00	0.94
202	2020	Water, gas, electricity and heating	61,000.00	14,500.00	75,500.00	75,500.00	74,234.11	1,265.89	0.00
203	2030	Cleaning and maintenance	185,000.00	37,752.00	222,752.00	222,750.01	95,651.62	127,098.39	1.99
204	2040	Fitting-out of premises	89,000.00	-74,722.00	14,278.00	14,277.10	8,268.93	6,008.17	0.90
205	2050	Security and surveillance of buildings	57,000.00	47,376.00	104,376.00	104,375.63	51,482.52	52,893.11	0.37
209	2090	Other expenditure on buildings	76,000.00	-3,594.00	72,406.00	72,405.45	72,405.45	0.00	0.55
		<i>CHAPTER 20 - TOTAL</i>	<b>530,000.00</b>	<b>9,973.00</b>	<b>539,973.00</b>	<b>539,968.25</b>	<b>352,702.69</b>	<b>187,265.56</b>	<b>4.75</b>
		<i>CHAPTER 21 - RENT</i>							
	2100	Rent	7,000.00	0.00	7,000.00	7,000.00	7,000.00	0.00	0.00
		<i>CHAPTER 21 - TOTAL</i>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00</b>

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STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2005									
Art.	Item	Heading	Appropriations entered in the Budget	Transfers made	Final Appropriations	Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		<b>CHAPTER 22 - MOVABLE PROPERTY AND ASSOCIATED COSTS</b>							
220		Technical installations and electronic office equipment							
	2200	New purchases of technical equipment and installations	16,000.00	-12,130.00	3,870.00	3,791.00	2,693.57	1,097.43	79.00
	2201	Replacement of technical equipment and installations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2202	Hire of technical equipment and installations	32,000.00	-15,876.00	16,124.00	16,123.80	9,023.31	7,100.49	0.20
	2203	Maintenance, use and repair of technical equipment and installations	69,000.00	10,609.00	79,609.00	79,522.97	34,980.57	44,542.40	86.03
	2204	Electronic office equipment	370,000.00	80,947.00	450,947.00	450,922.13	268,025.01	182,897.12	24.87
		<i>Article 220 - Total</i>	487,000.00	63,550.00	550,550.00	550,359.90	314,722.46	235,637.44	190.10
221		Furniture							
	2210	New purchases of furniture	5,000.00	-5,000.00	0.00	0.00	0.00	0.00	0.00
	2211	Replacement of furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2213	Maintenance, use and repair of furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<i>Article 221 - Total</i>	5,000.00	-5,000.00	0.00	0.00	0.00	0.00	0.00
223		Vehicles							
	2231	Replacement of vehicles	25,000.00	6,651.00	31,651.00	31,608.00	0.00	31,608.00	43.00
	2233	Maintenance, use and repair of vehicles	1,000.00	0.00	1,000.00	976.96	976.96	0.00	23.04
		<i>Article 223 - Total</i>	26,000.00	6,651.00	32,651.00	32,584.96	976.96	31,608.00	66.04
225		Documentation and library expenditure							
	2250	Library funds, purchase of books	30,000.00	0.00	30,000.00	30,000.00	26,613.50	3,386.50	0.00
	2252	Subscription to newspapers and periodicals	25,000.00	5,000.00	30,000.00	29,990.00	18,362.65	11,627.35	10.00
	2255	Subscription to view-data services	26,000.00	-18.00	25,982.00	25,916.02	21,960.52	3,955.50	65.98
		<i>Article 225 - Total</i>	81,000.00	4,982.00	85,982.00	85,906.02	66,936.67	18,969.35	75.98
		<b>CHAPTER 22 - TOTAL</b>	<b>599,000.00</b>	<b>70,183.00</b>	<b>669,183.00</b>	<b>668,850.88</b>	<b>382,636.09</b>	<b>286,214.79</b>	<b>332.12</b>

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2005									
Art.	Item	Heading	Appropriations entered in the Budget	Transfers made	Final Appropriations	Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		<i>CHAPTER 23 - CURRENT ADMINISTRATIVE EXPENDITURE</i>							
230	2300	Stationery and office supplies	36,000.00	-2,053.00	33,947.00	33,814.88	28,452.63	5,362.25	132.12
232	2320	Bank Charges	8,000.00	-2,000.00	6,000.00	6,000.00	5,310.90	689.10	0.00
235	2350	Uniforms and working clothes	3,000.00	-1,156.00	1,844.00	1,844.00	1,844.00	0.00	0.00
239		Other administrative expenditure							
	2390	Publications	9,000.00	4,200.00	13,200.00	13,200.00	0.00	13,200.00	0.00
	2394	Petty expenses	1,000.00	0.00	1,000.00	652.00	652.00	0.00	348.00
		<i>Article 239 - Total</i>	10,000.00	4,200.00	14,200.00	13,852.00	652.00	13,200.00	348.00
		<b>CHAPTER 23 - TOTAL</b>	<b>57,000.00</b>	<b>-1,009.00</b>	<b>55,991.00</b>	<b>55,510.88</b>	<b>36,259.53</b>	<b>19,251.35</b>	<b>480.12</b>
		<i>CHAPTER 24 - POSTAL AND TELECOMMUNICATIONS CHARGES</i>							
240	2400	Postage and delivery charges	37,000.00	3,433.00	40,433.00	40,432.74	33,566.94	6,865.80	0.26
241	2410	Telephone, telegraph, telex, radio, television	70,000.00	0.00	70,000.00	70,000.00	62,728.85	7,271.15	0.00
		<b>CHAPTER 24 - TOTAL</b>	<b>107,000.00</b>	<b>3,433.00</b>	<b>110,433.00</b>	<b>110,432.74</b>	<b>96,295.79</b>	<b>14,136.95</b>	<b>0.26</b>
<b>TITLE 2 TOTAL</b>			<b>1,300,000.00</b>	<b>82,580.00</b>	<b>1,382,580.00</b>	<b>1,381,762.75</b>	<b>874,894.10</b>	<b>506,868.65</b>	<b>817.25</b>

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**STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2005**

Art.	Item	Heading	Appropriations entered in the Budget	Transfers made	Final Appropriations	Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		<b>TITLE 3 : OPERATING EXPENDITURE</b>							
		<i>CHAPTER 30 - OPERATING EXPENDITURE</i>							
300	3000	Establishment of operational documentation	470,000.00	64,977.00	534,977.00	534,945.90	289,058.00	245,887.90	31.10
301		Dissemination of information							
	3010	Publication of results of studies	1,000,000.00	-296,204.00	703,796.00	703,780.85	428,531.11	275,249.74	15.15
	3011	Publication of the annual report	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3012	Marketing and promotional activities	300,000.00	151,046.00	451,046.00	451,045.80	138,387.54	312,658.26	0.20
		<i>Article 301 - Total</i>	1,300,000.00	-145,158.00	1,154,842.00	1,154,826.65	566,918.65	587,908.00	15.35
302	3020	Participation in congresses and public events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303	3030	Studies and pilot schemes relating to living and working conditions	4,600,000.00	793,004.00	5,393,004.00	5,390,907.00	2,487,065.60	2,903,841.40	2,097.00
	93030	PHARE - Studies and pilot schemes relating to living and working conditions	207,382.00	0.00	207,382.00	207,377.20	110,608.60	96,768.60	4.80
		<i>Article 303 - Total</i>	4,807,382.00	793,004.00	5,600,386.00	5,598,284.20	2,597,674.20	3,000,610.00	2,101.80

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2005									
Art.	Item	Heading	Appropriations entered in the Budget	Transfers made	Final Appropriations	Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
304		Expenditure for meetings (Administrative Board, Committee of Experts, seminars, colloquia, co-ordination meetings, etc.) & interpretation costs thereof							
	3040	General costs of meetings	950,000.00	-122,059.00	827,941.00	827,836.00	785,510.74	42,325.26	105.00
	93040	PHARE - General costs of meetings	32,618.00	0.00	32,618.00	32,618.00	32,618.00	0.00	0.00
	3041	Interpretation costs	150,000.00	33,585.00	183,585.00	183,472.80	175,876.05	7,596.75	112.20
	93041	PHARE - Interpretation costs	20,000.00	0.00	20,000.00	20,000.00	1,576.80	18,423.20	0.00
	3042	Meetings of the Administrative Board	150,000.00	45,000.00	195,000.00	195,000.00	191,588.04	3,411.96	0.00
	3043	Meetings of the Committee of Experts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<i>Article 304 - Total</i>	1,302,618.00	-43,474.00	1,259,144.00	1,258,926.80	1,187,169.63	71,757.17	217.20
305	3050	Translation of study reports and working documents for seminars, co-ordination meetings, colloquia, etc.	400,000.00	-25,000.00	375,000.00	375,000.00	326,642.45	48,357.55	0.00
<b>TITLE 3 TOTAL</b>			<b>8,280,000.00</b>	<b>644,349.00</b>	<b>8,924,349.00</b>	<b>8,921,983.55</b>	<b>4,967,462.93</b>	<b>3,954,520.62</b>	<b>2,365.45</b>
<b>GRAND TOTALS</b>			<b>19,280,000.00</b>	<b>0.00</b>	<b>19,280,000.00</b>	<b>19,274,644.50</b>	<b>14,656,202.40</b>	<b>4,618,442.10</b>	<b>5,355.50</b>

C1

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER AUTOMATICALLY FROM 2004 TO 2005 AS AT 31.12.05					
	Item	Heading	Appropriations carried over automatically under Article 10,3/4	Payments	Appropriations Cancelled
		<b>TITLE 1 - STAFF</b>			
	1120	Further training, language courses, retraining and information for staff	53,346.77	52,046.31	1,300.46
	1175	Temporary staff and other services and work sent out for translation and typing	5,000.00	660.00	4,340.00
	1180	Miscellaneous Expenditure on Staff Recruitment	65,350.51	65,350.51	0.00
	1300	Mission expenses, travel expenses and other incidental expenditure	5,267.83	4,067.17	1,200.66
	1400	Restaurants and canteens	4,158.30	4,143.37	14.93
	1410	Medical Service	1,153.82	1,153.82	0.00
		<b>TITLE 1 TOTAL</b>	<b>134,277.23</b>	<b>127,421.18</b>	<b>6,856.05</b>
		<b>TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>			
	2010	Insurance	1,170.84	1,170.84	0.00
	2020	Water, gas, electricity and heating	3,181.92	3,181.92	0.00
	2030	Cleaning and maintenance	33,157.93	21,789.83	11,368.10
	2040	Fitting out of Premises	86,035.24	82,450.36	3,584.88
	2050	Security and surveillance of buildings	10,578.65	9,184.14	1,394.51
	2200	New purchases of technical equipment and installations	3,727.78	3,622.70	105.08
	2202	Hire of technical equipment and installations	6,821.77	6,821.77	0.00
	2203	Maintenance, use and repair of technical equipment and installations	15,637.28	15,538.86	98.42
	2204	Electronic office equipment	307,025.72	306,570.84	454.88
	2210	New purchases of furniture	6,499.51	4,237.38	2,262.13
	2250		7,732.53	7,729.37	3.16
	2252	Subs to newspapers & periodicals	2,850.00	2,850.00	0.00
	2255	Subscription to view-data services	1,774.56	1,762.60	11.96
	2300	Stationery and office supplies	2,398.08	2,151.39	246.69
	2350	Uniforms and working clothes	3,758.69	3,758.69	0.00
	2400	Postage and delivery charges	1,246.56	1,246.56	0.00
	2410	Telephone, telegraph, telex, radio, television	9,716.01	7,186.12	2,529.89
		<b>TITLE 2 TOTAL</b>	<b>503,313.07</b>	<b>481,253.37</b>	<b>22,059.70</b>



<b>TITLE 3 - OPERATING EXPENDITURE</b>				
3000	Establishment of operational documentation	224,003.00	224,002.42	0.58
3010	Publication of results of studies	194,432.88	190,555.55	3,877.33
3012	Marketing and promotional activities	119,389.63	107,656.51	11,733.12
3030	Studies and pilot schemes relating to living and working conditions	1,738,019.74	1,738,019.73	0.01
3040	General costs of meetings	31,123.98	22,562.77	8,561.21
3041	Interpretation costs	2,094.56	2,054.83	39.73
3050	Translation of study reports and working documents for seminars, co-ordination meetings, colloquia, etc.	216,915.52	199,262.34	17,653.18
<b>TITLE 3 TOTAL</b>		<b>2,525,979.31</b>	<b>2,484,114.15</b>	<b>41,865.16</b>
<b>GRAND TOTALS</b>		<b>3,163,569.61</b>	<b>3,092,788.70</b>	<b>70,780.91</b>

**BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2005**

		2005	2004
<b>REVENUE</b>			
Commission subsidy (for the operating budget of the agency)	+	19,060,000.00	18,000,000.00
Fee income	+	0.00	0.00
Other revenue	+	163,238.93	85,860.17
<b>TOTAL REVENUE (a)</b>		<b>19,223,238.93</b>	<b>18,085,860.17</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	-8,813,845.37	-8,605,523.17
Appropriations carried over	-	-157,052.83	-132,068.59
<i>Title II: Administrative Expenses</i>			
Payments	-	-874,894.10	-1,267,477.84
Appropriations carried over	-	-506,868.65	-489,321.77
<i>Title III: Operating Expenditure</i>			
Payments	-	-4,967,462.93	-5,056,064.20
Appropriations carried over	-	-3,954,520.62	-2,521,831.24
<b>TOTAL EXPENDITURE (b)</b>		<b>-19,274,644.50</b>	<b>-18,072,286.81</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-51,405.57</b>	<b>13,573.36</b>
Cancellation of unused payment appropriations carried over from previous year	+	70,780.91	34,610.38
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00	27,549.63
Exchange differences for the year (gain +/-loss -)	+/-	-216.11	-4,434.65
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>19,159.23</b>	<b>71,298.72</b>
Balance year N-1	+/-	-1,224,307.58	-1,295,606.30
Positive balance from year N-1 reimbursed in year N to the Commission	-	0.00	0.00
<b>Result used for determining amounts in general accounting</b>		<b>-1,205,148.35</b>	<b>-1,224,307.58</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>19,060,000.00</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>0.00</b>	

Not included in the budget outturn:

Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission	+	45,928.64	48,378.55
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### 1. Economic Outturn Account

1	2	3	4	5
Consolidation account		Annexe n°	2005	
706130	GNI based resources		0.00	0.00
706140	VAT resources		0.00	0.00
706120	Traditional Own Resources		0.00	0.00
706199	Funds transferred from the Commission to other Institutions		0.00	0.00
740100	Contributions of EFTA countries belonging to the EEA		0.00	0.00
712000	Fines		0.00	0.00
743000	Recovery of expenses		0.00	0.00
744000	Revenues from administrative operations		365,483.02	0.00
745000	Other operating revenue		18,600,818.12	0.00
777777	<b>TOTAL OPERATING REVENUE</b>	<b>E1</b>	<b>18,966,301.14</b>	<b>0.00</b>
610000	Administrative expenses	<b>E2, E3</b>	-10,727,497.01	0.00
620100	Staff expenses		-8,034,626.37	0.00
630100	Fixed asset related expenses		-576,337.65	0.00
620200	Pensions		0.00	0.00
611000	Other administrative expenses		-2,116,532.99	0.00
600000	Operational expenses	<b>E2</b>	-8,581,036.21	0.00
601000	Centralized Direct Management		0.00	0.00
605000	Centralized Indirect Management		0.00	0.00
603000	Decentralized Management		0.00	0.00
602000	Shared Management		0.00	0.00
604000	Joint Management		0.00	0.00
606000	Other operational expenses		-8,581,036.21	0.00
666666	<b>TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES</b>		<b>-19,308,533.22</b>	<b>0.00</b>
	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>-342,232.08</b>	<b>0.00</b>
750000	Financial revenues	<b>E4</b>	0.00	0.00
650000	Financial expenses	<b>E5</b>	-9,299.63	0.00
750530	Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method			
	<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>-9,299.63</b>	<b>0.00</b>
	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>-351,531.71</b>	<b>0.00</b>
800008	Minority interest			
790000	Extraordinary gains (+)			
690000	Extraordinary losses (-)			
	<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>0.00</b>	<b>0.00</b>
	<b>ECONOMIC RESULT OF THE YEAR</b>		<b>-351,531.71</b>	<b>0.00</b>

## 2.1 Balance Sheet: ASSETS

1	2	3	4	5	6
Consolidation account		Annexe n°	31.12.2005	1.1.2005	Variation
	<b>ASSETS</b>				
	<b>A. NON CURRENT ASSETS</b>				
210000	<b>Intangible fixed assets</b>	<b>A1</b>	<b>21,647.89</b>	<b>11,051.42</b>	<b>10,596.47</b>
200000	<b>Tangible fixed assets</b>	<b>A2</b>	<b>2,778,262.92</b>	<b>3,109,591.72</b>	<b>-331,328.80</b>
221000	Land and buildings		2,113,498.49	2,354,415.95	-240,917.46
230000	Plant and equipment		143,993.35	121,483.45	22,509.90
241000	Computer hardware		221,553.40	208,073.16	13,480.24
240000	Furniture and vehicles		83,057.31	97,805.96	-14,748.65
242000	Other fixtures and fittings		215,127.45	327,813.20	-112,685.75
250000	Leasing	<b>A3</b>	0.00	0.00	0.00
244000	Tangible fixed assets under construction		1,032.92	0.00	1,032.92
280000	<b>Investments</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
284000	Guarantee Fund				0.00
282000	Investments in associates				0.00
283000	Interest in joint ventures				0.00
281000	Other investments	Ceca 1, 2	0.00	0.00	0.00
290000	<b>Loans</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
291000	Loans granted from the budget				0.00
294000	Loans granted from borrowed funds	Ceca 3	0.00	0.00	0.00
299000	<b>Long-term pre-financing</b>	<b>A4</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
range	Long-term pre-financing		0.00	0.00	0.00
range	<i>LT pre-financing with consolidated EC entities</i>	<b>R</b>	0.00	0.00	0.00
292000	<b>Long-term receivables</b>	<b>A5</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
range	Long-term receivables		0.00	0.00	0.00
292009	<i>LT receivables with consolidated EC entities</i>	<b>R</b>	0.00	0.00	0.00
	<b>TOTAL NON CURRENT ASSETS</b>		<b>2,799,910.81</b>	<b>3,120,643.14</b>	<b>-320,732.33</b>
	<b>B. CURRENT ASSETS</b>				
310000	<b>Stock</b>	<b>A6</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
405000	<b>Short-term pre-financing</b>	<b>A7</b>	<b>538,724.61</b>	<b>298,162.50</b>	<b>240,562.11</b>
range	Short-term pre-financing		538,724.61	298,162.50	240,562.11
range	<i>ST pre-financing with consolidated EC entities</i>	<b>R</b>	0.00	0.00	0.00
400000	<b>Short-term receivables</b>		<b>504,999.99</b>	<b>708,798.58</b>	<b>-203,798.59</b>
401000	Current receivables	<b>A8, A9</b>	296,017.13	231,712.49	64,304.64
420900	Long term receivables falling due within a year				0.00
410900	Sundry receivables		5,559.40	758.45	4,800.95
490000	Other		103,423.46	372,660.05	-269,236.59
490010	Deferrals and accruals		103,423.46	372,660.05	-269,236.59
400009	<i>Short-term receivables with consolidated EC entities</i>	<b>R</b>	100,000.00	103,667.59	-3,667.59
501000	<b>Short-term Investments</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
500000	<b>Cash and cash equivalents</b>	<b>A10</b>	<b>3,244,437.66</b>	<b>1,649,326.60</b>	<b>1,595,111.06</b>
	<b>TOTAL CURRENT ASSETS</b>		<b>4,288,162.26</b>	<b>2,656,287.68</b>	<b>1,631,874.58</b>
	<b>TOTAL</b>		<b>7,088,073.07</b>	<b>5,776,930.82</b>	<b>1,311,142.25</b>

## 2.2 Balance Sheet: LIABILITIES

1	2	3	4	5	6
Consolidation account		Annexe n°	31.12.2005	1.1.2005	Variation
	<b>LIABILITIES</b>				
	<b>A. CAPITAL</b>	4	4,092,583.92	4,444,115.63	-351,531.71
100000	Reserves		0.00	0.00	0.00
140000	Accumulated surplus/deficit		4,444,115.63	4,444,115.63	0.00
141000	Economic result of the year - profit+/loss-		-351,531.71	0.00	-351,531.71
					0.00
	<b>B. Minority interest</b>				0.00
					0.00
	<b>C. NON CURRENT LIABILITIES</b>		0.00	0.00	0.00
161000	Employee benefits	L1	0.00	0.00	0.00
162000	Provisions for risks and liabilities	L2	0.00	0.00	0.00
170000	<b>Financial liabilities</b>		0.00	0.00	0.00
170200	Borrowings	Ceca 6	0.00	0.00	0.00
170300	Held-for-trading liabilities				0.00
172000	<b>Other long-term liabilities</b>	L3	0.00	0.00	0.00
172100	Other long-term liabilities		0.00	0.00	0.00
172009	Other LT liabilities with consolidated Ec entities	R	0.00	0.00	0.00
172019	Pre-financing received from consolidated EC entities	R	0.00	0.00	0.00
172029	Other LT liabilities from consolidated EC entities	R	0.00	0.00	0.00
	<b>TOTAL NON CURRENT LIABILITIES</b>		4,092,583.92	4,444,115.63	-351,531.71
					0.00
	<b>D. CURRENT LIABILITIES</b>		2,995,489.15	1,332,815.19	1,662,673.96
481000	Employee benefits				0.00
482000	Provisions for risks and liabilities	L4	189,712.00	174,503.00	15,209.00
430000	<b>Financial liabilities</b>		0.00	0.00	0.00
431000	Borrowings falling due within the year				0.00
432000	Held-for-trading liabilities due within the year				0.00
433000	Other current financial liabilities				0.00
440000	<b>Accounts payable</b>		2,805,777.15	1,158,312.19	1,647,464.96
441000	Current payables	L5	154,203.92	94,508.23	59,695.69
442000	Long-term liabilities falling due within the year	L6	0.00	0.00	0.00
443000	Sundry payables				0.00
491000	Other		2,336,212.00	1,014,375.92	1,321,836.08
491010	Deferrals and accruals		2,336,212.00	1,014,375.92	1,321,836.08
440009	Accounts payable with consolidated EC entities	R	315,361.23	49,428.04	265,933.19
440019	Pre-financing received from consolidated EC entities	R	260,000.00	0.00	260,000.00
440029	Other accounts payable against consolidated EC entities	R	55,361.23	49,428.04	5,933.19
	<b>TOTAL CURRENT LIABILITIES</b>		2,995,489.15	1,332,815.19	1,662,673.96
					0.00
	<b>TOTAL</b>		7,088,073.07	5,776,930.82	1,311,142.25

### 3. Cash-Flow Table (Indirect Method)

	2005	Linked tables
<b>Cash Flows from operating activities</b>		
<b>Surplus/(deficit) from operating activities</b>	<b>-342,232.08</b>	
<b>Adjustments</b>		
Amortization (intangible fixed assets) +	22,201.82	A1
Depreciation (tangible fixed assets) +	554,135.83	A2
Increase/(decrease) in Provisions for risks and liabilities	15,209.00	2.2 BS
Increase/(decrease) in Employee benefits	0.00	2.2 BS
Increase/(decrease) in Value reduction for doubtful debts	0.00	A5, A8
(Increase)/decrease in Stock	0.00	2.1 BS
(Increase)/decrease in Long term Pre-financing	0.00	2.1 BS
(Increase)/decrease in Short Term Pre-financing	-240,562.11	2.1 BS
(Increase)/decrease in Long term Receivables	0.00	2.1 BS
(Increase)/decrease in Short term Receivables	200,131.00	2.1 BS
(Increase)/decrease in Receivables related to consolidated EC entities	3,667.59	2.1 BS
Increase/(decrease) in Other Long term liabilities	0.00	2.2 BS
Increase/(decrease) in Accounts payable	1,381,531.77	2.2 BS
Increase/(decrease) in Liabilities related to consolidated EC entities	265,933.19	2.2 BS
(Gains)/losses on sale of Property, plant and equipment		
Extraordinary items		
<b>Net cash Flow from operating activities</b>	<b>1,860,016.01</b>	
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets (-)	-255,605.32	A1, A2
Proceeds from tangible and intangible fixed assets (+)		
Purchase of investments		
Proceeds of investments		
Granting of loans		
Repayments of loans		
Financial revenues	0.00	E4
Extraordinary items		
<b>Net cash flow from investing activities</b>	<b>-255,605.32</b>	
<b>Financing activities</b>		
Repayments of borrowings		
Proceeds of borrowings		
Increase/(decrease) other financial liabilities		
Distributions paid to Member States (-)		
Financial expenses	-9,299.63	E5
Extraordinary items		
<b>Net Cash Flow from financing activities</b>	<b>-9,299.63</b>	
Net increase/(decrease) in cash and cash equivalents	1,595,111.06	
<b>Cash and cash equivalents at the beginning of the period</b>	<b>1,649,326.60</b>	2.1 BS
<b>Cash and cash equivalents at the end of the period</b>	<b>3,244,437.66</b>	2.1 BS

S33310

S33320

S33330

# Activity Based Accounts

## 1. Summary

Research	62%
Information and dissemination	18%
Translation	3%
Administration	16%

## 2. Expenditure analysis (based on 2005 payments and carry-overs)

000 Euro

Activity \ Costs	Research		Information and dissemination		Translation		Administration		Total	
	Value	%	Value	%	Value	%	Value	%	Value	%
Staff	4,144	46%	1,928	21%	218	2%	2,685	30%	8,975	47%
Administrative	598	43%	308	22%	34	2%	443	32%	1,383	7%
Operational	7,292	82%	1,256	14%	374	4%	0	0%	8,922	46%
<b>TOTAL</b>	<b>12,034</b>	<b>62%</b>	<b>3,492</b>	<b>18%</b>	<b>626</b>	<b>3%</b>	<b>3,128</b>	<b>16%</b>	<b>19,280</b>	<b>100%</b>

**PROPOSAL FOR FIGURES TO BE USED IN GIVING DISCHARGE TO THE FOUNDATION  
IN RESPECT OF IMPLEMENTATION OF THE 2005 BUDGET**

**EUR**

**REVENUE**

1	European Union Subsidy	19,060,000.00
2	Proceeds of the sale of movable and immovable property	0.00
3	Revenue from Investments or Loans; Bank Interest and other items	0.00
4	Miscellaneous revenue available for reuse but not used	0.00
5	Other Revenue from Administrative Operations	17,261.13
6	Revenue from services rendered against payment	142,261.23
7	Revenue from Sale of Publications	3,716.57
8	Proceeds from the Letting and Hiring of Immovable Property	0.00
9	Total Revenue	<b>19,223,238.93</b>

**EXPENDITURE**

1	Final Budget Appropriations	19,280,000.00
2	Commitments	19,274,644.50
3	Payments	14,656,202.40
4	Appropriations Carried Over from 2005 to 2006	4,618,442.10
5	Unused Appropriations	5,355.50
6	Appropriations Carried Over from 2004 to 2005	3,163,569.61
7	Payments against appropriations carried over	3,092,788.70
8	Appropriations carried over and cancelled	70,780.91



## Authorised Posts

Category and Grade to 03/08/2005	Category and Grade from 03/08/2005	Permanent Posts 2004	Permanent Posts 2005
Director A2	A*15	1	1
Deputy Director A3	A*14	1	1
A4	A*12	10	10
A5	A*11	9	10
A6	A*10	9	8
A7	A*8	4	2
A8	A*7	0	3
Sub-Total		34	35
B1	B*10	4	5
B2	B*8	6	7
B3	B*7	9	8
B4/C1	B*6/C*6	8	7
B5/C2	B*5/C*5	13	16
C3/D1	C*4/D*4	7	5
C4/D2	C*3/D*3	8	8
C5/D3	C*2/D*2	2	3
Sub-Total		57	59
	<b>TOTAL</b>	<b>91</b>	<b>94</b>