

THE GOVERNING BOARD OF THE EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

HAVING REGARD to Council Regulation (EEC) No. 1365/75 of May 1975 on the creation of a European Foundation for the Improvement of Living and Working Conditions, as amended by Council Regulation (EEC) 1947/93 of 30 June 1993 and Council Regulation (EC) No 1111/2005 of 24 June 2005

WHEREAS Article 16, point 5 states that the Director shall draw up the Foundation's final accounts under his own responsibility and submit them to the Governing Board for an opinion,

WHEREAS Article 16, point 6 requests the Governing Board to deliver an opinion on the Foundation's final accounts,

WHEREAS Article 16, point 7 states that the Director shall, by 1 July at the latest following each financial year, forward these final accounts to the European Parliament, the Council, the Commission and the Court of Auditors, together with the Governing Board's opinion

HAS ADOPTED:

The following opinion on the Final Accounts for the year 2013:

'The Governing Board takes note of Eurofound's Final Accounts for the year 2013 as well as the preliminary observations of the Court of Auditors.

The Governing Board

- *Appreciates that the Court of Auditors gave full assurance on the reliability of the accounts and the legality and regularity of their underlying transactions,*
- *Calls on Eurofound to remedy the shortcomings identified in the observations,*
- *Welcomes the Court of Auditors' observation on appropriations carried forward as it properly analyses the situation, especially by pointing to the level of planned carry-overs due to the multiannual nature of Eurofound's work programme and to the unplanned carry-overs beyond Eurofound's control.*

The Governing Board gives a positive opinion on the Final Accounts for 2013 and invites the Director to forward the accounts and this opinion to the European Parliament, the Council, the Commission and the Court of Auditors.

The Governing Board looks forward to:

- the final report of the Court of Auditors and*
- the remarks of the European Parliament and the Council during the discharge procedure.'*

Done by written procedure, 01 July 2014

For the Governing Board


The Chairperson

Attachments:

- Preliminary observations by the Court of Auditors on annual accounts 2013 including Eurofound's replies
- Final annual accounts 2013

Annual Accounts

Financial Year 2013

These accounts have been prepared by the Accounting Officer on 04/06/2014 and drawn up by the Director on 11/06/2014. The opinion of the Governing Board was given on 01/07/2014.

The present annual accounts, together with the opinion of the Governing Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 01/07/2014.

The accounts will be published on the Eurofound website:

<http://www.eurofound.europa.eu/>

Dublin, 01/07/2014



Juan Menéndez-Valdés
The Director



David Maddocks
The Accounting Officer

To the President of the European Court of Auditors

Subject: Representation letter covering the 2013 final accounts of the European Foundation for the Improvement of Living and Working Conditions

This representation letter is provided in connection with your audit of the "Final consolidated accounts of the European Foundation for the Improvement of Living and Working Conditions" consisting of the "financial statements"¹ and the "reports on the implementation of the budget" for the financial year ended 31 December 2013 for the purpose of expressing an opinion as to whether these present fairly, in all material respects, the financial position of the European Foundation for the Improvement of Living and Working Conditions as of 31 December 2013 and of the results of its operations and its cash flows for the year then ended.

In accordance with the Financial Regulation (EU, Euratom) n°966/2012 of the European Parliament and of the Council of 25 October 2013, the "financial statements" for the financial year 2013 are prepared on the basis of accounting rules adopted by the European Commission which adapt accruals based accounting principles to the specific environment of the European Union², while the "reports on the implementation of the budget" continue to be primarily based on movements of cash.

In line with article 68 of the Financial Regulation, the accounting systems laid down by myself and where appropriate systems laid down by the authorising officers to supply and justify accounting information have been validated.

All the information necessary for the production of the provisional accounts of the European Foundation for the Improvement of Living and Working Conditions which give a true and fair view of the assets and liabilities and of the budgetary implementation has been obtained.

I confirm, to the best of my knowledge and belief, having made such inquiries as I considered necessary for the purpose of appropriately informing myself, the following representations:

-
- ¹ The "financial statements" comprise the balance sheet, the statement of financial performance, the cash flow statement, the statement of changes in net assets and the notes to the financial statements.
- ² The accounting rules adopted are based on International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants or, in their absence, International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board.

Final Accounts

1. The "Final accounts of the European Foundation for the Improvement of Living and Working Conditions " for the financial year ended 31 December 2013 referred to above are presented in accordance with the Financial Regulation (EU, Euratom) n°966/2012 of the European Parliament and of the Council of 25 October 2012, its rules of application and the accounting rules and methods established by the European Commission.
2. No other issues requiring a reservation have been brought to my attention.
3. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the accounting rules.
5. All events subsequent to the date of the accounts and for which the accounting rules and methods require adjustment or disclosure have been adjusted or disclosed.
6. There are no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements. The carrying value of receivables and recoverables which are potentially irrecoverable has been corrected, where necessary.
7. The European Foundation for the Improvement of Living and Working Conditions has satisfactory title to all assets and there are no liens or encumbrances on the assets.
8. All liabilities, both actual and contingent, have been recorded or disclosed, as appropriate, and all guarantees that have been given to third parties have been disclosed in the notes to the financial statements.
9. All claims against the European Foundation for the Improvement of Living and Working Conditions are reflected in the financial statements as a provision or, where relevant, as a contingent liability.
10. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts. There are no lines of credit arrangements.

Information Provided

With regard to the information provided and the representations 11-17 below, I highlight that I have provided you with such information for the European Foundation for the Improvement of Living and Working Conditions.

11. I have provided you with:

- Access to all information of which I am aware that is relevant to the preparation of the accounts such as records, documentation and other matters;
- Additional information that you have requested for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

12. All transactions have been recorded in the accounting records and are reflected in the accounts.

13. I have disclosed to you the results of my assessment of the risk that the accounts may be materially misstated as a result of fraud.

14. I have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the agency's accounts that I have been informed.

15. I have disclosed to you the identity of the agency's related parties and all the related party relationships and transactions of which we are aware, in accordance with the EU accounting rule 15.

16. I have disclosed to you all instances of non-compliance and of suspected non-compliance with laws and regulations that we are aware of and whose effects should be considered when preparing the accounts.

17. Apart from the above, I confirm that:

- the accounts disclose adequately the provisional nature of those operations which are subject to future clearance of accounts or closure procedures;
- for all "probable" but not yet definitive receivables an adequate disclosure, including when possible an estimate of the amounts involved, is given in the notes to the accounts;
- the accounts explain the heterogeneous nature of recovery activity (e.g. financial corrections, clearance of account decisions, or decisions to reimburse Union interventions following closure of programmes, audits or other eligibility checks);

European Foundation for the Improvement of Living and Working Conditions

Wyattville Road, Loughlinstown, Dublin 18, Ireland - Tel: (+353 1) 204 3100 - Fax: (+353 1) 282 6456
E-mail: information@eurofound.europa.eu - www.eurofound.europa.eu

- the accounts include all the recovery orders issued by the Authorising Officers concerning the operations giving rise to reimbursement. Authorising Officers have not informed me of delays or other problems in the establishment of recovery orders;
- information regarding amounts recovered and financial corrections made in response to errors and irregularities detected following EU controls are disclosed in the notes to the financial statements.



11/06/2014

David Maddocks
The Accounting Officer
of the European Foundation for the Improvement of Living and Working Conditions



11/06/2014

Juan Menéndez-Valdés
The Director
of the European Foundation for the Improvement of Living and Working Conditions

FINAL ANNUAL ACCOUNTS FOR THE YEAR 2013

Approved by the Director, in Dublin, on 11 June 2014



Juan Menéndez-Valdés
Director of the European Foundation for the Improvement
of Living and Working Conditions

ACCOUNTS FOR THE YEAR 2013

TABLE OF CONTENTS

GENERAL INFORMATION ON EUROFOUND	3
CERTIFICATE OF THE ACCOUNTING OFFICER.....	4
LEGAL BASIS FOR THE FINANCIAL RULES AND MAIN ACCOUNTING PRINCIPLES.....	5
BUDGETARY ACCOUNTING REGULATIONS	6
SUMMARY OF BUDGET IMPLEMENTATION IN 2013	7
REVENUE – BUDGET IMPLEMENTATION	8
EXPENDITURE – CHANGES FROM ORIGINAL BUDGET TO FINAL BUDGET	9
EXPENDITURE - BUDGET IMPLEMENTATION OF CURRENT BUDGET APPROPRIATIONS	11
MONITORING TABLES FOR ASSIGNED REVENUE AND EXPENDITURE	12
EXECUTION OF APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR 2012 TO 2013.....	13
BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2013	14
ECONOMIC OUTTURN ACCOUNT	15
RECONCILIATION OF THE ACCRUAL BASED RESULT WITH THE BUDGET RESULT.....	16
BALANCE SHEETS - ASSETS.....	17
BALANCE SHEET - LIABILITIES	18
CASH FLOW	19
PROPOSAL FOR FIGURES TO BE USED IN GIVING DISCHARGE TO THE FOUNDATION.....	20
AUTHORISED POSTS	20
ANNEXES TO THE ANNUAL ACCOUNTS 2013	21
ACCOUNTING REGULATIONS AND PRINCIPLES.....	22
ANNEXES TO ASSETS	23
ANNEXES TO LIABILITIES.....	27
ANNEXES TO BUDGETARY IMPLEMENTATION IN 2013 (ANALYSIS AND BUDGETARY TABLES) ...	28

ACCOUNTS FOR THE YEAR 2013

GENERAL INFORMATION ON EUROFOUND

Eurofound's overall mission is to conduct research to provide independent, relevant and timely information for users of its knowledge, aimed at improving living and working conditions in Europe, in the best spirit of its tripartite and independent nature.

The European Foundation for the Improvement of Living and Working Conditions (Eurofound) provides knowledge and expertise to support policies on improving living and working conditions in Europe. It primarily serves trade unions, employer organisations, national governments and European institutions, supporting their efforts to promote quality of work and life. It supports these important actors in their anticipation and management of change and in the development of sustainable competitiveness, social inclusion, social dialogue and partnership. Eurofound uses its expertise in working conditions, industrial relations, living conditions and anticipation and management of change, and will continue to carry out research in these areas. It communicates the results of its EU-wide comparative surveys, the work of the observatories, systematic research and qualitative studies in a responsive and effective way to its key information users: employer organisations and trade unions at EU and national levels, Member State governments and European institutions – particularly the European Commission and the European Parliament.

Eurofound's activities are grouped as follows:

- Observatories and Surveys
- Employment and Competitiveness
- Industrial Relations and Workplace Development
- Living Conditions and Quality of Life
- Information and Communication
- Administration and Support

Summary of performance

Eurofound's Performance Monitoring System (EPMS) is a set of indicators measuring Eurofound's performance vis-à-vis its strategic objectives. They cover the most important performance drivers of an organisation:

- the user perspective;
- finances;
- internal processes and workflows;
- intangibles of the organisation i.e. the capacity to learn and grow.

Objectives and summary of their achievement

Objective 1a: Be a reliable source of high quality information

Objective 1b: Identify emerging issues for research and debate

CERTIFICATE OF THE ACCOUNTING OFFICER

The annual accounts of the European Foundation for the Improvement of Living and Working Conditions for the year 2013 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Foundation for the Improvement of Living and Working Conditions in accordance with Article 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Foundation for the Improvement of Living and Working Conditions' assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Foundation for the Improvement of Living and Working Conditions.



David Maddocks
Accounting Officer

4 June 2014, Dublin

LEGAL BASIS FOR THE FINANCIAL RULES AND MAIN ACCOUNTING PRINCIPLES

The accounts are kept in accordance with the requirements of Eurofound's Financial Regulations (FR) and the rules for the Implementation of the Financial Regulations (IFR) which were adopted on 28th 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 1st 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 Eurofound 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 2013 are kept in accordance with the Commission's Accounting Officer's decision dated 28/12/2004 where 17 accounting rules and a harmonised chart of accounts are defined.

BUDGETARY ACCOUNTING REGULATIONS

The establishment and implementation of the budget of Eurofound shall comply with the principles of unity and budget accuracy, annuity, equilibrium, unit of account, universality, specification and sound financial management, which requires effective and efficient internal control and transparency.

The nomenclature of appropriations is defined by the Governing Board (Article 3 of the financial rules) and is subdivided into three titles.

- Title 1: Staff
- Title 2: Administrative expenditure
- Title 3: Operating expenditure

Eurofound has non-differentiated appropriations for all Titles with C1 Fund Source.

R0 funds for Title 1 (Missions) and Title 3 concern expenditure funded by assigned revenue. R0 appropriations are not cancelled if not committed, but carried forward to the next financial year.

SUMMARY OF BUDGET IMPLEMENTATION IN 2013
(000€)

Non-differentiated appropriations													
(1 000 euro)													
REVENUE			EXPENDITURE										
Source of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations					Appropriations carried forward from previous financial year(s)				
				entered	committed	paid	carried forward	cancelled	entered	committed	paid	to be carried forward	cancelled
General Community Subsidy	20,371	20,372	Title I Staff	11,604	11,531	11,335	204	65	199	6	167	5	27
Other			Title II Administration	1,876	1,630	1,198	663	15	317		301		16
Other revenue	148	146	Title III Operating activities	7,038	6,943	3,567	3,450	21	3,693	78	3,640	4	49
Assigned revenue (IPA R0)	105	105	Assigned revenue (R0)	105	7	-	105	-	326	111	241	85	
TOTAL	20,624	20,623	TOTAL	20,624	20,111	16,100	4,422	101	4,535	195	4,349	94	92
C1 = Appropriations for Current Year C4 = Appropriations for re-use R0 = Appropriations arising from assigned revenue									C8= Appropriations Carried over from previous year C3 =Appropriations Carried over by decision of Board C5= Carry Over Appropriations for re-use				

The above table shows the amended budget revenue and actual revenue collected, as well as the final budget appropriations entered in the financial system.

Entered final budget appropriations show expenditure on fund sources C1, R0, C4 in current year. Appropriations carried over from previous year(s) include expenditure on C3, R0, C8, C5 funds sources.

REVENUE – BUDGET IMPLEMENTATION
(000€)

Type of revenue	Revenues in the initial budget <small>1</small>	Amending budget <small>2</small>	Revenues in the final budget <small>3=1+2</small>	Recovery orders (in 2013 + from preceeding years) <small>4</small>	Collected amounts <small>5</small>	Amounts still to be collected <small>6=4-5</small>
General subsidy from the European Commission	20,371	0	20,371	20,372	20,372	0
IPA 2012-2014	200	-94	105	105	105	0
Other administrative revenues	pm	87	87	107	86	22
Other operating revenues	160	-100	61	61	61	0
Assigned revenue R0 (split by project)	pm					0
Financial revenue						
TOTAL	20,731	-107	20,624	20,645	20,624	22

The table above shows the revenue movements between initial budget, amended budget, recovery orders and final amounts collected in revenue sources IC1 (Commission subsidy), IC4 (miscellaneous revenue to be re-used) and IR1 (assigned revenue). At the end of the year, the amount still to be collected in 2013 stands at about 22K €. This amount will be recovered in 2014.

EXPENDITURE – CHANGES FROM ORIGINAL BUDGET TO FINAL BUDGET

(000€)

Item 1	Budget Heading 2	Initial Budget for the year 3	Amending budget I 4	Cumulative Transfers 6	Final budget for the year 7=3+4+5+6	Change in appropriations for assigned revenue 8	Authorised appropriations 9=7+8
		11,912	-308	0	11,604	-9	11,595
	TITLE I: Staff expenditure (C1)	11,912	-308	0	11,604	-9	11,595
		1,510	366	0	1,876	0	1,876
	TITLE II: Administrative expenditure (C1)	1,510	366	0	1,876	0	1,876
		7,309	-165	0	7,144	-180	6,964
	TITLE III: Operating expenditure (C1)	7,309	-165	0	7,144	-180	6,964
					0		0
	Expenditure from assigned revenues (R0)	pm			0	106	106
	Expenditure from assigned revenues (C4)	pm			0	83	83
	TOTAL BUDGET	20,731	-107	0	20,624		20,624

Eurofound published an amended budget totalling to 20,624,300 € in December 2013.

In ABAC, final appropriations entered for 2013 amounted to 20,435K € in C1, 105K € in R0 and 84K € in C4 fund sources respectively. These entries are not shown in the table above but are analysed in the annexes of the financial accounts in detail.

Revenue is about 100,000 € lower than originally budgeted for. The final instalment of IPA (instrument for pre-accession assistance) funding was received and amounted only to 105,400 € compared to 200,000 € in the planned budget (related expenditure is equally reduced). Also, different to previous years, the contribution from a third country to the NEO project was the only revenue from services rendered in 2013.

In Title 1 (staff and staff-related expenditure) the Court of Justice decision from November 2013 against the Commission proposal to increase salaries of staff members by 1.7% from 2011 is reflected.

The increase in Title 2 (buildings and infrastructure) can be mainly explained by the budget increase needed for refurbishment of the dining hall after having received the tender proposals. Also, Eurofound was confronted in December with an urgently required repair of a gas leak on its premises. Some of the monies available in the overall budget were allocated to 'front-load' expenditure relating to ICT equipment originally planned for 2014.

In Title 3 the actual expenditure needs for tasks and projects of Work Programme 2013 were reflected in the amending budget. The cost for meetings were lower than expected and monies available were partly allocated to 'Translation of study reports' to 'front-load' translations originally planned for 2014

EXPENDITURE - BUDGET IMPLEMENTATION OF CURRENT BUDGET APPROPRIATIONS
(000€)

Budget Heading	Type of credits 1	Authorised Appropriations 2	Commitments 3	Commitments (%) 4=3/2	Payments 5	% paid credits 6=5/2	Automatic carried forward appropriations 7	Carried forward appropriations by 8	% Carried forward/final credits 9=(7+8)/2	Cancellations 10=2-5-7-8	% cancelled /final credits 11=10/2
	C1	11,595	11,529	99.4%	11,334	97.7%	195		1.7%	65	0.6%
	C4	9	2	22.2%	1	11.1%	8		88.9%	0	0.0%
TITLE I: Staff expenditure		11,604	11,531	99.4%	11,335	97.7%	204		1.8%	65	0.6%
	C1	1,876	1,630	86.9%	1,198	63.9%	432	231	35.3%	15	0.8%
	C4	0	0	0.0%	0	0.0%	0		0.0%	0	0.0%
TITLE II: Administrative expenditure		1,876	1,630	86.9%	1,198	63.8%	432	231	35.3%	15	0.8%
	C1	6,964	6,943	99.7%	3,567	51.2%	3,376		48.5%	21	0.3%
	C4	74	0	0.0%	0	0.0%	74		0.0%	0	0.0%
TITLE III: Operating expenditure		7,038	6,943	98.7%	3,567	51%	3,450	0	49.0%	21	0%
	R0	105	7	6.7%	0	0.0%	105		100.0%		0.0%
Expenditure from assigned revenues	(T1-3)	105	7	6.7%	0	0.0%	105		100.0%		0.0%
TOTAL		20,624	20,111	97.5%	16,100	78.1%	4,191	231	21.4%	101	0.5%

The above table shows a breakdown of current authorised appropriations, commitments, payments, carry forward appropriations and cancellations by fund sources in 2013.

Appropriations entered in ABAC not used, amounting to 101K € represented ca. 0.5 % of final appropriations 20,624,300 € in 2013 (2012: 2.6 %).

MONITORING TABLES FOR ASSIGNED REVENUE AND EXPENDITURE

MONITORING TABLE FOR ASSIGNED REVENUE 2013(IPA and OTHER RO)										
	BALANCE total carryovers on 31/12/12	Commit- ments 2013	Payments 2012	Cancelled / re-classified	Carry Over Balance 2013	New appro- priations in 2013	New commitments 2013	New payments in 2013	Balance 2013	Carry Over Balance 2013
Assigned revenue entered in the budget										
Commission's contribution - IPA funds	326,334	110,903	241,426	0	84,908	105,363	6,856	0	105,363	105,363
Other Assigned Revenue		0		0	0	0	0	0	0	0
Total projects 2011-2013	326,334	110,903	241,426	0	84,908	105,363	6,856	0	105,363	105,363

The above table shows utilisation of carry over and new assigned revenue in 2014

The interim cost claim was submitted to DG Enlargement in July 2014. The balance payment for 105,363 € of the total grant of 700,000 € was paid to Eurofound in August 2013.

The table below shows the cumulative appropriations available, commitments, payments and balances in 2013.
The initial IPA agreement 2011-2013 was amended and extended to the end of 2014.

SUMMARY TABLE - CUMULATIVE 2012-2014					
Project	Cumulative Appropriations in 2013	Cumulative Commitments 2013	Cumulative Payment in 2013	Balance 2013	Carry Over Balance 2013
Commission's contribution - (IPA funds 2012-2014)	700,000	601,223	509,729	190,271	190,271
Total projects 2012-2014	700,000	601,223	509,729	190,271	190,271

EXECUTION OF APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR 2012 TO 2013

The table below shows carry over appropriations from 2012 to 2013 as well as cancelled appropriations.

Budget Heading	Type of appropriations carried over 1	Carried over appropriations 2	Commitments 3	Payments 4	Carried-forward appropriations 5	Cancel-lations 6=2-4-5
	C8	188	0	161	0	27
	C5	11	10	6	5	0
TITLE I: Staff expenditure		199	6	167	5	27
	C8	317		301	0	16
	C5	0	0	0	0	0
TITLE II: Administrative expenditure		317	0	301	0	16
	C8	3,611	0	3,562	0	49
	C3	78	78	78	0	0
	C5	4	0	0	4	0
TITLE III: Operating expenditure		3,693	78	3,640	4	49
	R0				85	-85
Expenditure from assigned revenue (T1 and T3)		326	111	241	85	0
TOTAL		4,535	195	4,349	94	92

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2013

1 BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2013			
		2013	2012
REVENUE			
Balancing Commission subsidy	+	20,371,886.00	20,384,000.00
Other subsidy from Commission (Phare, IPA,...)	+	105,363.00	604,735.71
Miscellaneous Income (NEO Norway Contribution, recovery of expenses for missions and events)	+	144,300.89	306,321.75
Other income (Royalties, rent of conference centre)	+	1,946.39	
TOTAL REVENUE (a)		20,623,496.28	21,295,057.46
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	11,341,079.04	11,046,920.66
Appropriations carried over	-	208,539.33	199,003.12
<i>Title II: Administrative Expenses</i>			
Payments	-	1,198,232.70	1,465,707.56
Appropriations carried over	-	662,943.00	317,521.33
<i>Title III: Operating Expenditure</i>			
Payments	-	3,809,102.82	3,926,102.97
Appropriations carried over	-	3,644,112.52	4,018,962.32
TOTAL EXPENDITURE (b)		20,864,009.41	20,974,217.96
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-240,513.13	320,839.50
Cancellation of unused payment appropriations carried over from previous year	+	91,899.82	133,229.22
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	341,517.12	66,094.67
Exchange differences for the year (gain +/- loss -)	+/-	-1,814.99	-2,819.93
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		191,088.82	517,343.46
Balance year N-1	+/-	517,343.46	256,886.18
Positive balance from year N-1 reimbursed in year N to the Commission	-	-517,343.46	-256,886.18
Result used for determining amounts in general accounting		191,088.82	517,343.46
Commission subsidy - agency registers accrued revenue and Commission accrued expense		20,180,797.18	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		191,088.82	
Not included in the budget outturn:			
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	11,469.07	11,207.67

Balance of the budget outturn account for the financial year 2013 shows a budget surplus of 191,088.82 €

ECONOMIC OUTTURN ACCOUNT

	2013	2012	Variation
Revenues from administrative operations	0	2,013	-2,013
Other operating revenue	20,770,591	19,953,060	817,531
European Commission General Subsidy	20,180,797	1,866,657	18,314,141
IPA funds from DG ELARG	308,997	0	308,997
Accrued Income for IPA funds from DG ELARG	214,456		214,456
Norway contribution to NEO	60,663	57,444	3,219
Belgium Contribution to 5th EWCS	0	9,920	-9,920
Refund from contractor	4,724	0	4,724
Miscellaneous Income	511	20,696	-20,185
Realised Exchange Rate Gains	442	247	195
TOTAL OPERATING REVENUE	20,770,591	19,955,072	815,519
			0
Administrative expenses	13,319,954	12,976,609	343,345
All Staff expenses	10,725,682	10,394,579	331,103
Fixed asset related expenses	510,914	494,256	16,658
Other administrative expenses	2,083,358	2,087,774	-4,416
Rent of Land & Buildings	21,051	20,592	459
Maintenance & Security	391,412	427,092	-35,680
Insurance - Building	14,682	7,314	7,368
Taxes	20,624	20,581	43
Office Supplies	22,765	12,959	9,806
Communications	211,297	81,096	130,201
Legal Expenses	-2,516	15,455	-17,972
Insurance - Others	11,531	28,255	-16,723
Car & Transport expenses	1,360	8,388	-7,028
Recruitment Costs	36,240	53,440	-17,200
Training costs	145,253	154,994	-9,741
Missions	405,123	396,203	8,919
Experts and related expenditure	1,049	34,258	-33,208
IT Costs	334,046	652,219	-318,173
Other external service provider (non-IT)	469,441	174,928	294,513
Operational expenses	7,533,788	7,089,840	443,948
Documentation System	556,076	452,978	103,099
Publications	312,202	318,278	-6,076
Marketing & Promotion	261,995	317,777	-55,782
Studies	4,921,382	4,201,567	719,815
Meetings	647,931	484,156	163,775
Interpretation	55,954	30,378	25,576
Governing Board	152,877	153,845	-968
Translations	694,507	733,640	-39,133
Provisions	-71,393	394,154	-465,548
Realised Exchange Rate Losses	2,257	3,067	-810
Other Financial Expenses	-84	432	-515
TOTAL OPERATING EXPENSES	20,853,659	20,066,881	786,777
ECONOMIC OUTTURN FOR THE YEAR	-83,068	-111,809	28,741

The economic result of the year shows a loss of 83,068 €

RECONCILIATION OF THE ACCRUAL BASED RESULT WITH THE BUDGET RESULT

	sign +/-	amount
Economic result (+ for surplus and - for deficit) of the consolidation reporting package including table M2	+/-	-83,067.54
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1,070,404.01
Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	1,287,242.35
Amount from liaison account with Commission booked in the Economic Outturn Account	-	
Unpaid invoices at year end but booked in charges (class 6)	+	
Depreciation of intangible and tangible assets (1)	+	510,914.28
Provisions (1)	+	-71,393.14
Value reductions (1)	+	
Recovery Orders issued in 2013 in class 7 and not yet cashed	-	
Prefinancing given in previous year and cleared in the year	+	96,652.25
Prefinancing received in previous year and cleared in the year	-	-308,997.28
Payments made from carry over of payment appropriations	+	4,343,496.17
Other *)	+/-	-310,244.87
Asset acquisitions (less unpaid amounts)	-	-376,091.43
New pre-financing paid in the year 2013 and remaining open as at 31.12.2013	-	-20,000.00
New pre-financing received in the year 2013 and remaining open as at. 31.12.2013	+	296,451.82
Budgetary recovery orders issued before 2013 and cashed in the year	+	2,699.07
Budgetary recovery orders issued in 2013 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	
Payment appropriations carried over to 2014	-	-4,515,594.85
Cancellation of unused carried over payment appropriations from previous year	+	91,899.82
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	341,517.12
Payments for pensions (they are budgetary payments but booked against provisions)	-	
Palements for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	
Other **)	+/-	-1,814.99
total		213,264.77
Budgetary result (+ for surplus) (2)		191,088.82
Including amount of exchange rate differences (3)		-1,814.99
Delta not explained		23,990.94

BALANCE SHEETS - ASSETS

ASSETS	31.12.2013	31.12.2012	Variation
A. NON CURRENT ASSETS			
Intangible assets	0	0	0
Property, plant and equipment	1,737,557	1,778,591	-41,034
Land and buildings	1,369,966	1,429,967	-60,001
Plant and equipment	51,252	37,382	13,870
Computer hardware	181,489	242,885	-61,396
Furniture and vehicles	69,234	28,164	41,070
Other fixtures and fittings	65,617	40,193	25,424
TOTAL NON CURRENT ASSETS	1,737,557	1,778,591	-41,034
B. CURRENT ASSETS			
Short-term pre-financing	20,000	96,652	-76,652
Short-term pre-financing	20,000	96,652	-76,652
Short-term receivables	788,631	817,530	-28,900
Current receivables	211,982	218,145	-6,164
Sundry receivables	26,052	15,835	10,217
Other	550,597	583,550	-32,953
Deferred charges	336,140	298,573	37,567
Accrued income with consolidated EU entities	214,456	284,977	-70,521
Cash and cash equivalents	4,697,821	5,338,369	-640,547
TOTAL CURRENT ASSETS	5,506,452	6,252,552	-746,099
			0
TOTAL	7,244,009	8,031,143	-787,134

BALANCE SHEET - LIABILITIES

LIABILITIES	31.12.2013	31.12.2012	Variation
Net Assets	4,934,334	5,017,401	-83,068
Accumulated surplus/deficit	5,017,401	5,129,210	-111,809
Economic outturn for the year - profit+/loss-	-83,068	-111,809	28,741
TOTAL	4,934,334	5,017,401	-83,068
CURRENT LIABILITIES	2,309,675	3,013,741	-704,066
Provisions for risks and charges	422,449	493,842	-71,393
Accounts payable	1,887,226	2,519,899	-632,673
Current payables	5,163	22,848	-17,685
Sundry payables	12,729	1,746	10,983
Other	1,287,242	1,070,404	216,838
Accrued charges	1,182,048	945,521	236,527
Accrued charges with consolidated EU entities	105,194	124,883	-19,689
Accounts payable with consolidated EU entities	582,092	1,424,901	-842,809
Pre-financing received from consolidated EU entities	582,092	1,368,867	-786,775
Other accounts payable against consolidated EU entities	0	56,034	-56,034
TOTAL CURRENT LIABILITIES	2,309,675	3,013,741	-704,066
TOTAL	7,244,009	8,031,143	-787,134

CASH FLOW

Cash Flows from ordinary activities	2013	2012
Surplus/(deficit) from ordinary activities	-83,068	-111,809
Operating activities		
Adjustments		
Depreciation (tangible fixed assets) +	510,914	494,256
Increase/(decrease) in Provisions for risks and liabilities	-71,393	394,154
(Increase)/decrease in Short term Pre-financing	76,652	-70,319
(Increase)/decrease in Short term Receivables	28,900	-188,614
Increase/(decrease) in Accounts payable	210,136	-502,482
Increase/(decrease) in Liabilities related to consolidated EU entities	-842,809	1,038,011
Other non-cash movements	-93,788	-109
Net cash Flow from operating activities	-264,456	1,053,087
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-376,092	-179,775
Proceeds from tangible and intangible fixed assets (+)	0	120
Net cash flow from investing activities	-376,092	-179,655
Net increase/(decrease) in cash and cash equivalents	-640,547	873,432
Cash and cash equivalents at the beginning of the period	5,338,369	4,464,937
Cash and cash equivalents at the end of the period	4,697,821	5,338,369

PROPOSAL FOR FIGURES TO BE USED IN GIVING DISCHARGE TO THE FOUNDATION

AUTHORISED POSTS

Function group and grade	2013		2012	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16				
AD 15				
AD 14		1		2
AD 13		3		2
AD 12	1	3	1	5
AD 11	2	5	1	5
AD 10	1	4	2	4
AD 9		3		3
AD 8	1	4	1	5
AD 7	2	5	2	7
AD 6	1	6	1	4
AD 5		8		5
Total AD	8	42	8	42
AST 11				
AST 10		2		2
AST 9		5		4
AST 8		5		4
AST 7		7		7
AST 6	2	6	1	8
AST 5	3	5	2	4
AST 4	4	5	4	6
AST 3		3	2	4
AST 2		1		1
AST 1	2	1	2	
Total AST	11	40	11	40
Total	19	82	19	82
Grand Total	101		101	

Contract staff posts	2013	2012
FG IV	3	3
FG III	3	3
FG II	6	6
FG I	2	2
Total FG	14	14

ANNEXES TO THE ANNUAL ACCOUNTS 2013

ACCOUNTS 2013 - ANNEXES TO THE BALANCE SHEET

ACCOUNTING REGULATIONS AND PRINCIPLES

The Financial Statements of the Authority have been prepared in accordance with:

- Financial Regulation of Eurofound;

- Implementing rules of the Financial Regulation;

- General accounting rules and harmonised chart of accounts adopted by the Commission's accounting officer and communicated on 29th December 2004, amended by the decision communicated on 19th October 2006;

- Relevant IPSAS rules whenever the accounting rules of Commission were not sufficiently precise.

The Financial Statements have been prepared in accordance with the Generally Accepted Accounting Principles, namely:

- Going Concern basis,

- Prudence,

- Consistent Accounting Methods,

- Materiality,

- No netting,

- Reality over Appearance, and

- Accrual-Based Accounting

The objective of the Financial Statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users.

For a Community entity such as Eurofound, there is the additional objective of demonstrating to the budgetary authority, the sound management of the resources entrusted to it.

ANNEXES TO ASSETS

NON CURRENT ASSETS

Annex A1: Intangible Fixed Assets:

Intangible Fixed Assets are licences for software in use, bought to third parties.
They are set out in the following table (*Euros*)

2013		Internally generated Computer Software	Other Computer Software	Total Computer Software	Total
Gross carrying amounts 01.01.2013	+		310,746	310,746	310,746
Additions	+			0	0
Disposals	-		-2,920	-2,920	-2,920
Transfer between headings	+/-		-33,719	-33,719	-33,719
Other changes (2)	+/-			0	0
Gross carrying amounts 31.12.2013		0	274,106	274,106	274,106
Accumulated amortization and impairment 01.01.2013	-		-310,746	-310,746	-310,746
Amortization	-			0	0
Write-back of amortization	+			0	0
Disposals	+		2,920	2,920	2,920
Impairment (2)	-			0	0
Write-back of impairment	+			0	0
Transfer between headings	+/-		33,719	33,719	33,719
Other changes (2)	+/-			0	0
Accumulated amortization and impairment 31.12.2013		0	-274,106	-274,106	-274,106
Net carrying amounts 31.12.2013		0	0	0	0

Depreciation rate used conforms to the accounting rules set up by the Accounting Officer of the Commission: **25.0%** (useful life: 4 years). The intangible assets are depreciated monthly on a straight-line basis from the beginning of the month of entry of service.

Annex A2: Property, Plant and Equipment PPE:

2013		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2013	+		7,398,733	434,069	960,185	478,156	731,790	10,002,934
Additions	+		192,523	57,988	32,072	30,841	62,667	376,091
Disposals	-				-25,804	-19,423	-21,080	-66,307
Transfer between headings	+/-		166,672	-427,034	23,663	286,699	-16,281	33,719
Other changes (1)	+/-		11,728	688	1,522	758	1,160	15,856
Gross carrying amounts 31.12.2013		0.00	7,769,657	65,711	991,638	777,031	758,257	10,362,293
								0
Accumulated amortization and impairment 01.01.2013	-		-5,968,767	-396,687	-717,300	-449,992	-691,597	-8,224,343
Depreciation	-		-340,722	-7,760	-117,088	-25,308	-20,037	-510,914
Write-back of depreciation	+							0
Disposals	+				25,804	19,423	21,080	66,307
Impairment (1)	-							0
Write-back of impairment	+							0
Transfer between headings	+/-		-196,890	383,728	10,394	-239,392	8,441	-33,719
Other changes (1)	+/-		106,688	6,259	-11,959	-12,528	-10,527	77,932
Accumulated amortization and impairment 31.12.2013		0.00	-6,399,691	-14,460	-810,149	-707,797	-692,640	-8,624,737
Net carrying amounts 31.12.2013		0.00	1,369,966	51,252	181,489	69,234	65,617	1,737,557

(1) Please, give details on Other changes and Impairment	Gross amount	Amortization & Impairment	Net amount
Changes in Classification due to change of Asset Accounting system	15,856	77,932	93,788

Depreciation rates used to conform to the accounting rules set up by the Accounting Officer of the Commission are the following:

Asset type	Depreciation rate used by reporting entity
<u>Intangible assets</u>	
Software for personal computers and servers	25.0%
Other intangible fixed assets	
<u>Tangible assets</u>	
<u>Land</u>	
<u>Buildings</u>	4.0%
<u>Plant and equipment</u>	
Scientific and laboratory equipment	25.0%
Tools for industry and workshops	12.5%
Lifting and mechanical handling equipment for public works, prospecting and mining	12.5%
Control and transmission devices, motors, compression, vacuum and pumping equipment	12.5%
Equipment for the supply and treatment of electric power	12.5%, 25%
Specific electric equipment	25.0%
<u>Furniture and vehicles</u>	
Office, laboratory and workshop furniture	10.0%
Electrical office equipment, printing and mailing equipment	25.0%
Printshop and postroom equipment	12.5%
Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school	12.5%
Motorised outdoor equipment	25.0%
Specific furniture and equipment for schools, crèches and childcare centres	25.0%
Furniture for restaurant/cafeteria/bar area	10%, 12.5%
Cash registers and card acceptor devices	25.0%
Transport equipment (vehicles and accessories)	25.0%
<u>Computer hardware</u>	
Computers, servers, accessories, data transfer equipment, printers, screens	25.0%
Copying equipment, digitising and scanning equipment	25.0%
<u>Other fixtures and fittings</u>	
Telecommunications equipment	25.0%
Audiovisual equipment	25.0%
Computer, scientific and general books, documentation	
Computer books, CDs, DVDs	33.0%
Scientific books, general books, CDs, DVDs	25.0%
Health, safety and protective equipment, medical equipment, fire-fighting equipment, equipment for surveillance and security services	12.5%
Medical and nursing equipment	25.0%
other	10.0%

Depreciation is calculated monthly on a straight-line basis from the beginning of the month of entry of service.

CURRENT ASSETS

CURRENT ASSETS	31.12.2013	31.12.2012	Variation
Current receivables	41,611	117,451	-75,839
Short-term pre-financing	20,000	96,652	-76,652
Amounts receivable from customers	18,451	19,791	-1,340
Amounts receivable from Public Bodies	2,439	172	2,267
Amounts receivable from Consolidated Entities	221	335	-114
Amounts receivable from Member States	500	500	0
VAT	190,371	197,347	-6,977
VAT to be claimed	190,371	197,347	-6,977
Sundry Receivables	26,052	15,835	10,217
Receivables from Staff	25,924	15,751	10,173
Bank Charges to be allocated	128	84	44
Other Short-term receivables	550,597	583,550	-32,953
Deferred Charges	336,140	298,573	37,567
Accrued Income	214,456	284,977	-70,521
Cash and cash equivalents	4,697,821	5,338,369	-640,547
Allied Irish Bank (AIB) Dublin - Cheque Account	14,835	11,151	3,684
ING Main Account - Brussels	4,403,310	5,145,226	-741,916
ING IPA Funds Account - Brussels	279,677	181,993	97,685
TOTAL CURRENT ASSETS	5,506,452.12	6,252,551.57	-746,099

ANNEXES TO LIABILITIES

Annex L3: Short-term provisions for risks and charges:

Description	Amount (€)
Provision for Refused Salary Increase	407,449.16
TOTAL	407,449.16

On 19 December 2011 the Council took a formal decision not to adopt the Commission proposal to adjust the remuneration and pensions of EU staff by 1.9%. The proposal was in accordance with the method enshrined in the Staff Regulations.

On 11 January 2012 the Commission began legal action against the Council in order to defend the Staff Regulations and protect the staff of the EU Institutions.

In December 2013 the Court of Justice upheld the decision of the Council. During the Trilogue that took place in March 2014, Representatives of the Parliament, the Hellenic Presidency and the Commission reached an agreement of 0% for 2011 and 0.8% for 2012 (payable from July 2012). The backdated pay increases were paid together with the May 2014 salaries. The provision is based on the actual amounts paid and includes the impact of the increase in country co-efficient each year as per the following:

2010	109.1%
2011	109.6%
2012	110.6%
2013	113.0%

CURRENT LIABILITIES	31.12.2013	31.12.2012	Variation
Current and sundry payables	428,872	518,437	-89,565
Short-term provision	422,449	493,842	-71,393
Amounts payable to vendors	5,163	22,255	-17,092
Receipts to be allocated	1,260	0	1,260
Amounts payable to Third States	0	1,103	-1,103
Amounts payable to staff	0	283	-283
Amounts payable with other creditors	0	953	-953
Accrued charges	1,287,242	1,070,404	216,838
Amounts accrued for goods and services	1,079,951	880,305	199,646
Provision for untaken holidays by staff	207,291	190,099	17,192
Accounts payable with consolidated entities	593,561	1,424,901	-831,340
Positive balance to be reimbursed to the Commission	191,089	774,230	-583,141
Open Pre-financing from DG ELARG	391,003	594,637	-203,634
Bank Interest to be returned to the Commission	11,469	56,034	-44,565
TOTAL CURRENT LIABILITIES	2,309,675	3,013,741	-704,066

ANNEXES TO BUDGETARY IMPLEMENTATION IN 2013 (ANALYSIS AND BUDGETARY TABLES¹)

SUMMARY TABLE OF EXPENDITURE FOR FINANCIAL YEAR 2013 (IN EURO)				
New Appropriations in 2013	TOTAL	Title 1 - Staff Expenditure	Title 2 - Administrative Expenditure	Title 3 - Operational Expenditure
Final Appropriations (C1, R0, C4)	20,624,300	11,604,150	1,876,350	7,143,800
<i>thereof C1</i>	20,435,379	11,595,020	1,876,350	6,964,008
<i>thereof R0</i>	105,363			105,363
<i>thereof C4</i>	83,559	9,130	-	74,429
Utilisation of new Appropriations (C1, R0, C3, C4)	20,342,613	11,531,235	1,861,064	6,950,314
<i>thereof commitments (C1)</i>	20,102,853	11,529,050	1,630,346	6,943,457
<i>thereof carried over appropriations (C3) - not yet committed in 2013</i>	230,718		230,718	
<i>thereof commitments (R0)</i>	6,856	-	-	6,856
<i>thereof commitments (C4)</i>	2,186	2,186	-	-
<i>Appropriations to be cancelled</i>	101,808	65,971	15,286	20,551
<i>Percentage utilised (= Commitments from C1 and C3 appropriations)</i>	99.5%	99.4%	86.9%	99.7%
<i>Percentage utilised (= Commitments from C1, R0, C4 appropriations)</i>	98.6%	99.4%	99.2%	97.3%
<i>Percentage of appropriations C1 to be cancelled</i>	0.5%	0.6%	0.8%	0.3%
<i>Appropriations carried forward - not yet committed in 2013 (C4 & R0)</i>	0.9%	0.1%	0.0%	2.4%
Carry Over Appropriations from 2012 to 2013	TOTAL	Title 1 - Staff Expenditure	Title 2 - Administrative Expenditure	Title 3 - Operational Expenditure
Appropriations carried over (C8, R0, C3, C5) from 2012	4,535,487	199,003	317,521	4,018,962
C3				
Commitments from Carry Overs C3	77,680	-	0	77,680
Payments from Carry Overs C3	77,680	-	0	77,680
Leaving to be cancelled an amount of	0	-	0	0
<i>Percentage utilised</i>	100%	-		100%
<i>Percentage cancelled</i>	0%	-		0%
C8				
Carry Overs of Payment Appropriations C8 from 2012	4,116,290	187,564	317,409	3,611,316
Payments from Carry Overs C8	4,024,390	161,231	300,977	3,562,181
Leaving to be cancelled an amount of	91,900	26,333	16,432	49,135
<i>Percentage utilised</i>	97.8%	86.0%	94.8%	98.6%
<i>Percentage cancelled</i>	2.3%	16.3%	5.5%	1.4%
C5				
Carry Overs of Payment Appropriations C5 from 2012	15,183	11,439	112	3,632
Commitments from Carry Overs C5	5,924	5,924	0	0
Payments from Carry Overs C5	5,924	5,924	0	0
To be Carried forward to 2014	9,259	5,515	112	3,632
<i>Percentage utilised (paid in 2013)</i>	39.0%	51.8%	0.0%	0.0%
<i>Percentage cancelled / re-classified</i>	0.0%	0.0%	0.0%	0.0%
R0				
Carry Over from Appropriations R0 (IPA 2011-2014)	326,334	-		326,334
Payments from Carry overs R0	241,426	-	-	241,426
<i>Percentage utilised (paid in 2013)</i>	74.0%			74.0%
<i>Percentage cancelled / re-classified</i>	0.0%	0.0%	0.0%	0.0%
Summary of utilisation C8, C3, C5, R0,				
<i>Percentage for total utilisation in 2013 (paid)</i>	95.9%	84.0%	94.8%	96.6%
<i>Percentage to be carried forward to 2014</i>	2.1%	2.8%	0.0%	2.2%
<i>Percentage to be cancelled</i>	2.0%	13.2%	5.2%	1.2%

¹ Appropriations in current year: C1 = EU subsidy and other general non-assigned appropriations entered in the budget, C3 = carry overs of current years commitment appropriations to be used before 31/3, R0 = external assigned revenue collected, C4 = internal assigned revenue collected

Appropriations carried over from 2022 : C3 = carry overs from previous years commitment appropriations to be used before 31/3, C8 = automatic carryover of C1 (or C4) payment appropriations, C5 = carry overs of internal assigned revenue, R0 = carry overs of payment and commitment appropriations for assigned revenue from previous year

ANALYSIS OF FINANCIAL MANAGEMENT IN RESPECT OF THE YEAR 2013

General Appraisal regarding implementation of the 2013 Budget

Final authorised revenue and appropriations in the amending budget 2013 totalled to 20,624,300 €. Original budget 2013 was 20,731,000, but it had to be reduced by 106,700 € since the final instalment of IPA (Instrument for Pre-accession Assistance) funding was received and amounted only to 105,400 € compared to originally planned 200,000 €.

The new appropriations entered in the financial system ABAC for the financial year 2013 amounting to 20,624,300 represented a decrease of 3.8 % by comparison with budgetary appropriations for the financial year 2012 of 21,430,000 €.

Appropriations entered in ABAC not used amounting to 91,900 € represented ca. 0.5 % of final appropriations of 20,624,300 € in 2013 (2012: 2.4 %). This relates to funds allocated for the pending salary increase of 2011 and 2012. After the ruling of the Court in relation to the 2011 increase, Eurofound followed DG BUDG's advice on 'front-loading' of 2014 commitments to the extent possible.

Of the 20,435,379 € general commitment appropriations (C1) arising from EU subsidy (20,371,886 €) and general non-assigned appropriations (63,493 €) Eurofound achieved a commitment rate of 99.5 % (compared to 97.5 % in 2012).

If appropriations not yet committed and carried over amounting to 0.9 % in respect of assigned revenue (C4 and R0) funds are included as being utilised, the utilisation rate of final available appropriation in 2013 budget is effectively 99.5 % (2012: 97.6 %).

All commitments (C1, R0, C4) entered for the financial year 2013 and the appropriations carried over from the current year's budget (C3) amounting to 20,342,613 € represent a budget utilisation rate of 98.6 % in commitment terms (2012: 97 %) of the entered appropriations.

The utilisation of appropriations carried over from the financial year 2012 to the financial year 2013 amounted to 95.9% in payment terms (2012: 97.6 %). About 2.1 % was carried forward to be paid in 2014 and 2 % was cancelled (2012: 2.4 %).

The total appropriations carried over (C8, C3, C4, C5, R0) to 2014 amounted to 4,515,595 € or 21.9 % of appropriations available and is ca. 0.4 % less than in 2012. (2012: 4,535,486 € or 21.1 % of appropriations available in ABAC and 9.6 % more than in 2011.)

Analysis of the utilisation of ABAC appropriations in 2013 and principal variances as compared with the financial year 2013

Title 1 – Staff Expenditure:

The utilisation of Title I appropriations on the basis of commitments amounted to 99.4 % compared with 95.8 % in the preceding financial year.

By comparison with the financial year 2012 the final appropriations committed in 2013 increased by 4.7 % or 521,849 €. The increased spending is mainly due to increased expenditure in personnel capacity and promotion of staff members in 2013.

Title 2 – Administration:

The utilisation of Title 2 appropriations on the basis of commitments amounted to 99.2 % compared with 97.7 % in the preceding financial year.

By comparison with the financial year 2012, the final appropriations utilised increased by 1.2 % or 22,528 € in 2013. At the end of 2013, a hazard in respect of a leaking ring in the main gas pipe was found and an exceptional and not foreseen commitment of 69,900 € had to be placed in order to replace the leaking gas pipe. Some of the monies, ca. 180K €, available in the overall budget were allocated to 'frontload' expenditure relating to ICT equipment originally planned for 2014.

Title 3 – Operational Expenditure:

The utilisation of Title 3 appropriations on the basis of commitments stood at 97.3 % in 2013 compared with the same 98.6 % in the preceding financial year. 2.4 % of appropriations were carried forward as assigned appropriations to 2014, hence, leaving only 0.3 % of all appropriations to be cancelled.

By comparison with the financial year 2012, the final appropriations committed decreased by 583,127 € or 7.7 %. The decrease is explained by about 20 % less committed on study contracts (budget line 3030) due to the lower availability and implementation of assigned revenue appropriations as well as lower level of general appropriations available due to the freeze of EU subsidy. Expenditure on translation activities increased by about 13 % or 117,000 € as Eurofound followed DG BUDG's advice on 'front-loading' of 2014 commitments to the extent possible after the Court of Justice upheld the decision of the Council in relation to the 2011 salary increase.

COMPARATIVE TABLE OF COMMITMENTS 2012/ 2013 – FROM CURRENT YEAR'S APPROPRIATIONS

Title	Description	Commitments		Variance %	Absolute
		2012	2013		
1	Staff	11,009,386	11,531,235	4.7%	521,849
2	Administrative Expenditure	1,838,536	1,861,064	1.2%	22,528
3	Operating Expenditure	7,533,441	6,950,314	-7.7%	- 583,127
	TOTAL:	20,381,363	20,342,613	-0.2%	- 38,750
Actual commitments entered in ABAC Financial System and made from C1, C3, C4, R0'11 fund sources included.					

Overall decrease of commitments stands at 0.2 % or 38,750 €

Analysis of the carry forward appropriations in 2013 and principal variances as compared with the financial year 2012.

General C1 payment appropriations carried forward as C8/ C3 appropriations increased by overall 43,558 € or 1 % compared to 2012. If the assigned revenue (C4, C5, R0) is included, carry forward appropriations decreased by 0.4% or 19,892 €

COMPARATIVE TABLE OF CARRY FORWARD APPROPRIATIONS 2012/ 2013 – FROM CURRENT YEAR'S C1 AND ASSIGNED REVENUE APPROPRIATIONS

(C1 general appropriations)					
		Carried forward			
Title	Description	2012	2013	Variance %	Absolute
1	Staff	183,358	194,709	6.2%	11,351
2	Administrative Expenditure	317,409	662,831	108.8%	345,422
3	Operating Expenditure	3,688,996	3,375,781	-8.5%	- 313,215
	TOTAL:	4,189,764	4,233,322	1.0%	43,558
(Assigned revenue C4, C5, R0)					
		Carried forward			
Title	Description	2012	2013	Variance %	Absolute
1	Staff	15,645	13,830	-11.6%	- 1,815
2	Administrative Expenditure	112	112	0.0%	-
3	Operating Expenditure	329,966	268,332	-18.7%	- 61,635
	TOTAL:	345,723	282,273	-18.4%	- 63,450
TOTAL C1 and assigned revenue		4,535,487	4,515,595	-0.4%	- 19,892

COMPARATIVE TABLE OF CARRY FORWARD APPROPRIATIONS 2012/ 2013 AS A PERCENTAGES FROM C1 APPROPRIATIONS BY TITLES

% of payment appropriations carried forward (analysis of general C1 appropriations only)					
		2012	2013	Variance	Absolute
1	Staff	2%	2%	0%	11,351.28
2	Administrative Expenditure	18%	36%	18%	345,421.67
3	Operating Expenditure	51%	49%	-2%	- 313,215.16
	Total:	21%	21%	0%	43,557.79

Title 1 – Staff Expenditure:

The majority of the carry forward appropriations of 194,709 € are related to payments to be made in 2014 for temporary staff members' December salaries (in budget line 1175 'Work Sent Out', invoices not yet received for training delivered or ordered in 2013 (in budget line 1177 "Training") and catering services rendered in 2013 and 2014 (in budget line 1400 'Restaurants and Canteens').

The carry forward appropriations in Title 1 were 11,351 € or 6.2 % more than in 2012 and represents 2 % of all payment appropriations available (in 2012: 2%).

33,709 € or 17 % of all Title 1 carry overs relate to "unplanned carry overs" which mainly shall cover outstanding reimbursements for candidates attending interviews held

in November and December 2014 and invoices not yet received for ad-hoc consultancy services rendered 2013.

Title 2 – Administration

The majority of the carry forward appropriations of 662,831 € are related to payments to be made in 2014 for utilities and facilities management services rendered in 2013 (in budget line 2200 ‘Water, Gas, Electricity, Heating’), ICT equipment ordered but not yet delivered in 2013 (180K € in budget line 2204 ‘ICT Equipment’), unforeseen gas pipe repair work (ca. 70K € in budget line 2040 ‘Fitting Out premises’), and the work contracted to refurbish Eurofound’s canteen in 2014 (230K € also in budget line 2040 ‘Fitting Out Premises’).

The carry forward appropriations in Title 2 were 345,422 € or 109 % more than in 2012 and represents 36 % of all payment appropriations available (in 2012: 18%).

438,831 € or 66 % of all Title 2 carry overs relate to “unplanned carry overs” which mainly shall cover payments to be made for unforeseen gas pipe repair work (ca. 70K €), “frontloaded” orders for ICT equipment originally planned for 2014 (ca. 180K €) and refurbishment of Eurofound’s canteen work in 2014 (net “unplanned carry overs” ca. € 200K due to increase of the contract value).

Title 3 – Operational expenditure

The majority of the carry forward appropriations of 3,375,781 € are related to payments to be made in 2014 for concluding study contracts and surveys for 2,884K € (in budget line 3030 ‘Studies and Surveys’) and translation services rendered but not paid in 2013 for 232K € (in budget line 3050 ‘Translation of study reports’).

The carry forward appropriations in Title 3 were 313,275 € or 8.5 % less than in 2012 and represent 49 % of all payment appropriations available (in 2012: 51%).

750,238 € or 22 % of all Title 3 carry overs relate to “unplanned carry overs”. Ca. 490K € are due to increased or reallocation of budgets to a number of ‘hot topic’ projects in order to improve the representativeness of the study results and which lead to up to 100 % carry overs in some cases. Additionally, ca. 120K € are related to invoices not yet received from some contractors for work done in respect of scheduled services for Network of European Observatories (NEO). The rest, ca. 180K € are due to deferral of payments related to changes in the course of procurement, contract or project management.

COMPARATIVE TABLE OF PLANNED AND UNPLANNED CARRY OVERS IN 2013

Planned versus unplanned carry overs in 2013 (analysis of general C1 appropriations only)					
Title		Planned	Actual	Variance (unplanned carry overs)	Unplanned / Actual %
1	Staff	161,000.00	194,709.43	33,709.43	17%
2	Administrative Expenditure	224,000.00	662,831.13	438,831.13	66%
3	Operating Expenditure	2,625,543.00	3,375,780.98	750,237.98	22%
Total:		3,010,543.00	4,233,321.54	1,222,778.54	29%

BUDGETARY IMPLEMENTATION – Budgetary Tables
Statement of Revenue for the Financial Year 2013

STATEMENT OF REVENUE FOR THE FINANCIAL YEAR 2013						
Art.	Item	Heading	Estimates entered in the Budget	Entitlements established during financial year 2013	Amounts collected in 2013 and from preceeding year	Amounts outstanding in respect of financial year 2013
		TITLE 1: EUROPEAN UNION SUBSIDY				
100		CHAPTER 10 - EUROPEAN UNION SUBSIDY - TOTAL	20,371,000.00	20,371,886.00	20,371,886.00	0.00
		CHAPTER 10 - IPA SUBSIDY - TOTAL	105,400.00	105,363.00	105,363.00	0.00
		TITLE 1 - TOTAL	20,476,400.00	20,477,249.00	20,477,249.00	0.00
		TITLE 5: MISCELLANEOUS REVENUE				
500		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	85,000	85,885.91	83,572.89	4,012.08
590		CHAPTER 59 - OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS - TOTAL	700.00	446.39	446.39	0.00
		TITLE 5: TOTAL	85,700.00	86,332.30	84,019.28	4,012.08
		TITLE 6: REVENUE FROM SERVICES RENDERED AGAINST PAYMENT				
		CHAPTER 60				
600		Revenue from services rendered against payment (IRI)				0.00
		Revenue from services rendered against payment (IC1)	60,700	60,728.00	60,728.00	0.00
601		Revenue from co-financing agreements	t.e.	0.00	0.00	0.00
602		Revenue from sales of publications	t.e.	0.00	0.00	0.00
603		Proceeds from the letting and hiring of immovable property	1,500.00	0.00	1,500.00	0.00
		TITLE 6: TOTAL	62,200.00	60,728.00	62,228.00	0.00
		GRAND TOTAL	20,624,300.00	20,624,309.20	20,623,496.28	4,012.08

Statement of Expenditure for the Financial Year 2013– Current Appropriations C1 & R0 (Title 1)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations to be cancelled
		TITLE 1: STAFF									
		CHAPTER 11 - STAFF IN ACTIVE EMPLOYMENT									
110		Staff holding a post provided for in the list of posts									
	1100	Basic salaries	6,700,000.00	- 33,000.00	6,667,000.00	8.47	6,667,008.47	6,666,370.09	6,666,370.09	0.00	638.38
	1100	Basic salaries - assigned revenue C4		2,800.00	2,800.00	-8.47	2,791.53	0.00	0.00	2,791.53	0.00
	1101	Family allowances	1,034,000.00	- 51,500.00	982,500.00	0.00	982,500.00	982,452.73	982,452.73	0.00	47.27
	1102	Expatriation allowances	908,000.00	- 5,300.00	902,700.00	0.00	902,700.00	902,635.43	902,635.43	0.00	64.57
	1103	Secretarial allowances	29,000.00	- 14,500.00	14,500.00	0.00	14,500.00	14,423.38	14,423.38	0.00	76.62
		Article 110 Total	8,671,000.00	- 101,500.00	8,569,500.00	0.00	8,569,500.00	8,565,881.63	8,565,881.63	0.00	826.84
				-						0.00	
112	1120	Further training, language courses, retraining and information for staff	180,000.00	- 19,000.00	161,000.00	0.00	161,000.00	160,992.26	123,392.90	37,599.36	7.74
	1121	Contract Agents	425,000.00	- 36,500.00	388,500.00	0.00	388,500.00	388,480.25	388,480.25	0.00	19.75
		Article 112 Total	605,000.00	- 55,500.00	549,500.00	0.00	549,500.00	549,472.51	511,873.15	37,599.36	27.49
113		Employer's social security contributions									
	1130	Insurance against sickness	250,000.00	- 7,650.00	242,350.00	0.00	242,350.00	242,302.68	242,302.68	0.00	47.32
	1131	Insurance against accidents and occupational disease	39,000.00	- 3,400.00	35,600.00	0.00	35,600.00	35,572.47	35,572.47	0.00	27.53
	1132	Unemployment Insurance	80,000.00	500.00	80,500.00	0.00	80,500.00	80,461.47	80,461.47	0.00	38.53
		Article 113 Total	369,000.00	- 10,550.00	358,450.00	0.00	358,450.00	358,336.62	358,336.62	0.00	113.38
										0.00	
114		Miscellaneous allowances and grants								0.00	
	1141	Travel expenses for annual leave	220,000.00	- 19,800.00	200,200.00	0.00	200,200.00	200,109.42	200,109.42	0.00	90.58
		Article 114 Total	220,000.00	- 19,800.00	200,200.00	0.00	200,200.00	200,109.42	200,109.42	0.00	90.58
115	1150	Overtime	6,000.00	- 3,500.00	2,500.00	0.00	2,500.00	2,490.73	2,490.73	0.00	9.27
		Article 115 Total	6,000.00	- 3,500.00	2,500.00	0.00	2,500.00	2,490.73	2,490.73	0.00	9.27

Statement of Expenditure for the Financial Year 2013 – Current Appropriations C1, C4 & R0 (Title 1) – continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations to be cancelled
117		Supplementary services									
	1175	Temporary staff and other services and work sent out for translation and typing	370,000.00	- 23,000.00	347,000.00	16,999.56	363,999.56	363,999.56	288,736.35	75,263.21	0.00
	1176	Officials seconded from Member State bodies		-	0.00	0.00	0.00			0.00	0.00
	1177	Trainee officials (stagiaires)	82,000.00	- 11,600.00	70,400.00	0.00	70,400.00	70,388.49	70,388.49	0.00	11.51
		<i>Article 117 Total</i>	<i>452,000.00</i>	<i>- 34,600.00</i>	<i>417,400.00</i>	<i>16,999.56</i>	<i>434,399.56</i>	<i>434,388.05</i>	<i>359,124.84</i>	<i>75,263.21</i>	<i>11.51</i>
118		Allowances and expenses on entering and leaving the service and on transfer									
	1180	Miscellaneous expenditure on recruitment	40,000.00	500.00	40,500.00	0.00	40,500.00	40,500.00	23,816.04	16,683.96	0.00
	1180	<i>Miscellaneous expenditure on recruitment - assigned revenue</i>		300.00	300.00	0.30	300.30	0.00	0.00	300.30	0.00
	1181	Travel expenses (including members of the family)	6,000.00	- 2,800.00	3,200.00	0.00	3,200.00	3,133.91	3,133.91	0.00	66.09
	1182	Installation, resettlement and transfer allowances	80,000.00	- 26,400.00	53,600.00	0.00	53,600.00	53,584.57	53,584.57	0.00	15.43
	1183	Removal expenses	36,000.00	- 19,400.00	16,600.00	0.00	16,600.00	16,594.95	5,226.50	11,368.45	5.05
	1184	Temporary daily subsistence allowances	40,000.00	30,250.00	70,250.00	0.00	70,250.00	70,234.95	70,234.95	0.00	15.05
		<i>Article 118 Total</i>	<i>202,000.00</i>	<i>- 17,550.00</i>	<i>184,450.00</i>	<i>0.30</i>	<i>184,450.30</i>	<i>184,048.38</i>	<i>155,995.97</i>	<i>28,352.71</i>	<i>401.92</i>
119	1190	Salary weightings	750,000.00	27,900.00	777,900.00	-20,021.96	757,878.04	701,444.80	701,444.80	0.00	56,433.24
		<i>CHAPTER 11 - TOTAL</i>	<i>11,275,000.00</i>	<i>- 215,100.00</i>	<i>11,059,900.00</i>	<i>-3,022.10</i>	<i>11,056,877.90</i>	<i>10,996,172.14</i>	<i>10,855,257.16</i>	<i>141,215.28</i>	<i>57,914.23</i>
		<i>CHAPTER 13 - MISSIONS AND DUTY TRAVEL</i>									
130	1300	Mission expenses, travel expenses and other incidental expenditure	460,000.00	- 50,000.00	410,000.00	1,576.95	411,576.95	403,255.26	387,475.14	15,780.12	8,321.69
130	1300	<i>IPA/C4 - Mission expenses, travel expenses and other incidental expenditure</i>	<i>15,000.00</i>	<i>- 8,200.00</i>	<i>6,800.00</i>	<i>-1,576.95</i>	<i>5,223.05</i>	<i>1,370.64</i>	<i>0.00</i>	<i>5,223.05</i>	<i>0.00</i>
		<i>CHAPTER 13 - TOTAL</i>	<i>475,000.00</i>	<i>- 58,200.00</i>	<i>416,800.00</i>	<i>0.00</i>	<i>416,800.00</i>	<i>404,625.90</i>	<i>387,475.14</i>	<i>21,003.17</i>	<i>8,321.69</i>
		<i>CHAPTER 13 - TOTAL (IPA excluded)</i>	<i>467,500.00</i>	<i>- 58,200.00</i>	<i>406,900.00</i>	<i>1,576.95</i>	<i>411,576.95</i>	<i>403,255.26</i>	<i>387,475.14</i>	<i>15,780.12</i>	<i>8,321.69</i>

Statement of Expenditure for the Financial Year 2013 – Current Appropriations C1, C4 & R0 (Title 1) - continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations to be cancelled
		CHAPTER 14 : SOCIOMEDICAL INFRASTRUCTURE									
140	1400	Restaurants and canteens	126,000.00	- 28,700.00	97,300.00	673.29	97,973.29	97,973.29	64,913.13	33,060.16	0.00
141	1410	Medical service	17,000.00	- 1,600.00	15,400.00	1,390.00	16,790.00	16,790.00	13,010.66	3,779.34	0.00
142	1420	Other welfare expenditure	14,000.00	- 3,600.00	10,400.00	627.48	11,027.48	10,992.48	10,392.48	600.00	35.00
	1420	Other welfare expenditure = assigned revenue		850.00	850.00	-35.00	815.00	815.00	815.00	0.00	0.00
143	1430	Entertainment and representation expenses	5,000.00	- 1,500.00	3,500.00	366.33	3,866.33	3,866.33	3,291.50	574.83	0.00
		CHAPTER 14 - TOTAL	162,000.00	- 34,550.00	127,450.00	3,022.10	130,472.10	130,437.10	92,422.77	38,014.33	35.00
				-							
		CHAPTER 18 : IMBALANCE		-							
				-							
180	1800	Imbalance	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				-							
		CHAPTER 18 - TOTAL	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		TITLE 1 TOTAL (C1 Only - Assigned Revenue Excluded))	11,912,000.00	-318,600.00	11,593,400.00	1,620.12	11,595,020.12	11,529,049.50	11,334,340.07	194,709.43	65,970.62
		TITLE 1 TOTAL (Incl. Assigned Revenue)	11,912,000.00	- 307,850.00	11,604,150.00	0.00	11,604,150.00	11,531,235.14	11,335,155.07	203,024.31	65,970.62

Statement of Expenditure for the Financial Year 2013 – Current Appropriations C1, C4 & R0 (Title 2)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations to be cancelled
		TITLE 2: BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE									
		CHAPTER 20 - RENTAL OF BUILDINGS AND ASSOCIATED COSTS									
201	2010	Insurance	33,000.00	- 2,200.00	30,800.00	0.00	30,800.00	30,750.65	30,750.65	0.00	49.35
202	2020	Water, gas, electricity and heating	122,000.00	22,300.00	144,300.00	0.00	144,300.00	144,276.00	129,207.09	15,068.91	24.00
						0.00					
203	2030	Cleaning and maintenance	6,000.00	10,100.00	16,100.00	0.00	16,100.00	16,075.41	15,970.81	104.60	24.59
	2031	Facilities Managt	350,000.00	200.00	350,200.00	0.00	350,200.00	338,257.58	302,368.25	35,889.33	11,942.42
204	2040	Fitting-out of premises	160,000.00	178,500.00	338,500.00	0.00	338,500.00	107,332.67	25,371.67	312,679.00	449.33
209	2090	Other expenditure on buildings	37,000.00	- 14,650.00	22,350.00	0.00	22,350.00	22,324.10	22,324.10	0.00	25.90
		CHAPTER 20 - TOTAL	708,000.00	194,250.00	902,250.00	0.00	902,250.00	659,016.41	525,992.57	363,741.84	12,515.59
		CHAPTER 21 - RENT									
	2100	Rent	22,000.00	- 900.00	21,100.00	0.00	21,100.00	21,050.88	21,050.88	0.00	49.12
		CHAPTER 21 - TOTAL	22,000.00	- 900.00	21,100.00	0.00	21,100.00	21,050.88	21,050.88	0.00	49.12

Statement of Expenditure for the Financial Year 2013 – Current Appropriations C1, C4 & R0 (Title 2- continues)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations to be cancelled
		CHAPTER 22 - MOVABLE PROPERTY AND ASSOCIATED COSTS									
220		Technical installations and electronic office equipment									
	2200	New purchases of technical equipment and installations	12,000.00	- 2,800.00	9,200.00	0.00	9,200.00	9,200.00	8,793.56	406.44	0.00
	2204	Electronic office equipment	550,000.00	184,350.00	734,350.00	0.00	734,350.00	734,313.19	452,378.82	281,934.37	36.81
		Article 220 - Total	562,000.00	181,550.00	743,550.00	0.00	743,550.00	743,513.19	461,172.38	282,340.81	36.81
221		Furniture									
	2210	New purchases of furniture	10,000.00	9,800.00	19,800.00	0.00	19,800.00	19,776.00	19,776.00	0.00	24.00
		Article 221 - Total	10,000.00	9,800.00	19,800.00	0.00	19,800.00	19,776.00	19,776.00	0.00	24.00
223		Vehicles									
	2230	Vehicles	12,000.00	- 9,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00	0.00
		Article 223 - Total	12,000.00	- 9,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00	0.00
225		Documentation and library expenditure									
	2250	Library funds, purchase of books	80,000.00	10,000.00	90,000.00	0.00	90,000.00	90,000.00	78,309.90	11,690.10	0.00
		Article 225 - Total	80,000.00	10,000.00	90,000.00	0.00	90,000.00	90,000.00	78,309.90	11,690.10	0.00
		CHAPTER 22 - TOTAL	664,000.00	1,115,700.00	1,779,700.00	0.00	856,350.00	856,289.19	562,258.28	294,030.91	60.81

Statement of Expenditure for the Financial Year 2013 – Current Appropriations C1, C4 & R0 (Title 2) - continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations to be cancelled
		CHAPTER 23 - CURRENT ADMINISTRATIVE EXPENDITURE									
230	2300	Stationery and office supplies	20,000.00	- 1,000.00	19,000.00	0.00	19,000.00	18,743.33	18,131.04	612.29	256.67
232	2320	Bank Charges	3,000.00	- 2,380.00	620.00	0.00	620.00	620.00	460.18	159.82	0.00
235	2350	Uniforms and working clothes	2,000.00	- 200.00	1,800.00	0.00	1,800.00	1,711.87	1,711.87	0.00	88.13
239		Other administrative expenditure									
	2390	Publications	5,000.00	- 2,700.00	2,300.00	0.00	2,300.00	2,300.00	1,444.12	855.88	0.00
	2394	Petty expenses	1,000.00	- 570.00	430.00	0.00	430.00	424.56	424.56	0.00	5.44
		Article 239 - Total	6,000.00	- 3,270.00	2,730.00	0.00	2,730.00	2,724.56	1,868.68	855.88	5.44
		CHAPTER 23 - TOTAL	31,000.00	- 6,850.00	24,150.00	0.00	24,150.00	23,799.76	22,171.77	1,627.99	350.24
		CHAPTER 24 - POSTAL AND TELECOMMUNICATIONS CHARGES									
240	2400	Postage and delivery charges	30,000.00	- 3,500.00	26,500.00	0.00	26,500.00	24,979.76	24,952.76	27.00	1,520.24
241	2410	Telephone, telegraph, telex, radio, television	55,000.00	- 9,000.00	46,000.00	0.00	46,000.00	45,209.83	41,806.44	3,403.39	790.17
		CHAPTER 24 - TOTAL	85,000.00	- 12,500.00	72,500.00	0.00	72,500.00	70,189.59	66,759.20	3,430.39	2,310.41
				-							
		TITLE 2 TOTAL (C1 Only - Assigned Revenue Excluded)	1,510,000.00	366,350.00	1,876,350.00	0.00	1,876,350.00	1,630,345.83	1,198,232.70	662,831.13	15,286.17

Statement of Expenditure for the Financial Year 2013 – Current Appropriations C1, C4 & R0 (Title 3)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		TITLE 3 : OPERATING EXPENDITURE									
		CHAPTER 30 - OPERATING EXPENDITURE									
300	3000	Establishment of operational documentation	575,000.00	- 54,350.00	520,650.00	0.00	520,650.00	520,632.82	427,193.32	93,439.50	17.18
				-							
		Article 300 - Total	575,000.00	- 54,350.00	520,650.00	0.00	520,650.00	520,632.82	427,193.32	93,439.50	17.18
				-							
301		Dissemination of information		-							
	3010	Publication of results of studies	318,000.00	- 39,100.00	278,900.00	0.00	278,900.00	278,824.25	226,507.82	52,316.43	75.75
	3011	Publication of the annual report		-							
	3012	Marketing and promotional activities	291,000.00	- 4,000.00	287,000.00	0.00	287,000.00	284,799.80	237,256.05	47,543.75	2,200.20
				-							
		Article 301 - Total	609,000.00	- 43,100.00	565,900.00	0.00	565,900.00	563,624.05	463,763.87	99,860.18	2,275.95
303	3030	Studies and pilot schemes relating to living and working conditions	4,323,000.00	- 49,000.00	4,274,000.00	37.00	4,274,037.00	4,262,152.91	1,377,962.62	2,884,190.29	11,884.09
	3030	IPA - Studies and pilot schemes relating to living and working conditions (R0)	-	87,400.00	87,400.00	-37.00	87,363.00	6,856.28	0	87,363.00	0.00
				-							
		Article 303 - Total	4,323,000.00	-49,000.00	4,361,400.00	0.00	4,361,400.00	4,269,009.19	1,377,962.62	2,971,553.29	11,884.09
		Article 303 - Total (R0 IPA / Assigned Revenue excluded)	4,323,000.00	- 49,000.00	4,274,000.00	-37.00	4,274,037.00	4,262,152.91	1,377,962.62	2,884,190.29	0.00

Statement of Expenditure for the Financial Year 2013 – Current Appropriations C1, C4 & R0 (Title 3 continues)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations to be cancelled
304		Expenditure for meetings (Administrative Board, Committee of Experts, seminars, colloquia, co-ordination meetings, etc.) & interpretation costs thereof									
	3040	General costs of meetings	967,000.00	- 353,000.00	614,000.00	-178.62	613,821.38	610,656.57	557,453.39	53,203.18	3,164.81
	3040	General costs of meetings	-	74,250.00	74,250.00	178.62	74,428.62	-		74,428.62	0.00
	3041	Interpretation costs	25,000.00	31,400.00	56,400.00	0.00	56,400.00	55,954.17	55,954.17	0.00	445.83
	3042	Meetings of the Administrative Board	160,000.00	-	160,000.00	0.00	160,000.00	157,275.19	144,071.86	13,203.33	2,724.81
		Article 304 - Total	1,152,000.00	-247,350.00	904,650.00	0.00	904,650.00	823,885.93	757,479.42	140,835.13	6,335.45
		Article 304 - Total (R0 IPA / Assigned Revenue excluded)	1,152,000.00	- 321,600.00	830,400.00	-178.62	830,221.38	823,885.93	757,479.42	66,406.51	6,335.45
				-							
				-							
305	3050	Translation of study reports and working documents for seminars, co-ordination meetings, colloquia, etc.	650,000.00	123,200.00	773,200.00		773,200.00	773,161.75	541,277.25	231,884.50	38.25
	3050	IPA - Translation of study reports and working documents for seminars, co-ordination meetings, colloquia, etc.	-	18,000.00	18,000.00	0.00	18,000.00	0.00	0.00	18,000.00	0.00
		Article 305 - Total			791,200.00	0.00	791,200.00	773,161.75	541,277.25	231,884.50	18,038.25
		Article 305 - Total (R0 IPA / Assigned Revenue excluded)	650,000.00	123,200.00	773,200.00	0.00	773,200.00	773,161.75	541,277.25	231,884.50	0.00
TITLE 3 TOTAL (C1 Only - Assigned Revenue Excluded)			7,309,000.00	-344,850.00	6,964,150.00	-141.62	6,964,008.38	6,943,457.46	3,567,676.48	3,375,780.98	20,550.92
TITLE3 TOTAL (Incl. R0 and C4 Assigned Revenue)			7,309,000.00	-165,200.00	7,143,800.00	0.00	7,143,800.00	6,950,313.74	3,567,676.48	3,555,572.60	20,550.92
GRAND TOTALS (C1 Only - Assigned Revenue excl.)			20,731,000.00	-297,100.00	20,433,900.00	1,478.50	20,435,378.50	20,102,852.79	16,100,249.25	4,233,321.54	101,807.71
Reversal for Assigned Revenue C4			pm	85,000.00	85,000.00	83,558.50	83,558.50	2,185.64	815.00	82,743.50	0.00
Reversal for Assigned Revenue R0			pm	105,400.00	105,400.00	105,363.00	105,363.00	6,856.28	0.00	105,363.00	0.00
GRAND TOTALS (C1 + Assigned Revenue R0 and C4)			20,731,000.00	-106,700.00	20,624,300.00	190,400.00	20,624,300.00	20,111,894.71	16,101,064.25	4,421,428.04	101,807.71

Statement of Expenditure for the Financial Year 2013 (C4) – Title 1

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013 - Fund Source C4							
Art.	Item	Heading	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		TITLE 1: STAFF					
		<i>CHAPTER 11 - Salaries</i>					
110	1100	Basic Salaries	2,791.53	0.00	0.00	2,791.53	0.00
		<i>Article 110 Total</i>	2,791.53	0.00	0.00	2,791.53	0.00
		<i>CHAPTER 11- TOTAL</i>	2,791.53	0.00	0.00	2,791.53	0.00
		<i>CHAPTER 18 - Recruitment</i>					
118	1180	Staff requitment	300.30	0.00	0.00	300.30	0.00
		<i>Article 118 Total</i>	300.30	0.00	0.00	300.30	0.00
		<i>CHAPTER 18 - TOTAL</i>	300.30	0.00	0.00	300.30	0.00
		<i>CHAPTER 13 - MISSIONS AND DUTY TRAVEL</i>					
130	1300	Mission expenses, travel expenses and other incidental expenditure	5,223.05	1,370.64	0.00	5,223.05	0.00
		<i>Article 130 Total</i>	5,223.05	1,370.64	0.00	5,223.05	0.00
		<i>CHAPTER 13 - TOTAL</i>	5,223.05	1,370.64	0.00	5,223.05	0.00
		<i>CHAPTER 14 : SOCIOMEDICAL INFRASTRUCTURE</i>					
142	1420	Other welfare expenditure	815.00	815.00	815.00	0.00	0.00
		<i>Article 140 Total</i>	815.00	815.00	815.00	0.00	0.00
		<i>CHAPTER 14- TOTAL</i>	815.00	815.00	815.00	0.00	0.00
		TITLE 1 TOTAL	9,129.88	2,185.64	815.00	8,314.88	0.00

Statement of Expenditure for the Financial Year 2013 (C4) – Title 3

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013 - Fund Source C4							
Art.	Item	Heading	Final Appropriations	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		TITLE 3 : OPERATING EXPENDITURE					
		<i>CHAPTER 30 - OPERATING EXPENDITURE</i>					
304		Expenditure for meetings (Administrative Board, Committee of Experts, seminars, colloquia, co-ordination meetings, etc.) & interpretation costs thereof					
	3040	General costs of meetings	74,428.62	0.00	0.00	74,428.62	0.00
		<i>Article 304 - Total</i>	74,428.62	0.00	0.00	74,428.62	0.00
TITLE 3 TOTAL			74,428.62	0.00	0.00	74,428.62	0.00
GRAND TOTALS			83,558.50	2,185.64	815.00	82,743.50	0.00

Statement of Expenditure for the Financial Year 2013 (R0 – Utilisation of Appropriations carried over from 2012 and newly entered appropriations in 2013)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2012 TO 2013 AS AT 31.12.2013							
Item	Heading	Carry Over Balance from 2012	Commitments in 2013	Appropriations Cancelled / re-classified	Payments 2013	Carry Overs to 2014	
3030	Studies and pilot schemes relating to living and working conditions - IPA	326,334.06	110,903.27	0.00	241,426.34	84,907.72	
GRAND TOTALS		326,334.06	110,903.27	0.00	241,426.34	84,907.72	
R0							
STATEMENT OF USE OF NEW APPROPRIATIONS FOR ASSIGNED REVENUE IN 2013 AS AT 31.12.12							
Item	Heading	New Appropriations in 2013	New Commitments in 2013	Appropriations Cancelled	Payments 2013	Carry Overs to 2014	
		105,363.00					
1300	Missions - IPA	0.00	0.00	0.00	0.00	0.00	
3030	Studies and pilot schemes relating to living and working conditions - IPA	87,363.00	6,856.28	0.00	0.00	87,363.00	
3040	General meetings IPA	0.00	0.00	0.00	0.00	0.00	
3041	Interpretation	0.00	0.00	0.00	0.00	0.00	
3050	Translation	18,000.00	0.00	0.00	0.00	18,000.00	
GRAND TOTALS		105,363.00	6,856.28	#REF!	0.00	105,363.00	
				Appropriations not committed or paid		105,363.00	
				Appropriations not paid		84,907.72	
TOTAL Carried Over to 2014						190,270.72	

Utilisation of Carry Forward Appropriations from 2012 to 2013 – C8 (Title 1 & Title 2)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (C8) FROM 2012 TO 2013 AS AT 31.12.13					
	Item	Heading	Appropriations carried over automatically under Article 10,3/4	Payments	Appropriations Cancelled
		TITLE 1 - STAFF			
	1120	Further training, language courses, retraining and information for staff	6,037.53	6,037.53	0.00
	1175	Temporary staff and other services and work sent out for translation and typing	104,693.84	90,205.04	14,488.80
	1180	Miscellaneous Expenditure on Staff Recruitment	13,771.79	13,734.27	37.52
	1183	Removal Expenses	5,623.07	4,571.25	1,051.82
	1300	Mission expenses, travel expenses and other incidental expenditure	21,271.84	15,863.79	5,408.05
	1400	Restaurants and canteens	30,720.15	25,921.76	4,798.39
	1410	Medical Service	4,609.84	4,427.84	182.00
	1420	Other welfare expenditure	836.07	470.00	366.07
		TITLE 1 TOTAL	187,564.13	161,231.48	26,332.65
		TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE			
	2020	Water, gas, electricity and heating	13,100.00	12,952.92	147.08
	2030	Cleaning and maintenance	400.93	400.93	0.00
	2031	Facilities management	53,594.50	45,031.60	8,562.90
	2040	Fitting-out of premises	103,836.28	103,346.62	489.66
	2200	New purchases of technical equipment and installations	1,728.10	990.00	738.10
	2204	Electronic office equipment	129,306.19	125,437.01	3,869.18
	2250	Library expenses, purchase of books	8,073.36	8,073.36	0.00
	2300	Stationery and office supplies	1,098.72	84.22	1,014.50
	2320	Bank charges	106.50	106.50	0.00
	2400	Postage and delivery charges	454.42	336.69	117.73
	2410	Telephone, telegraph, telex, radio, television	5,710.46	4,217.53	1,492.93
		TITLE 2 TOTAL	317,409.46	300,977.38	16,432.08

Utilisation of Carry Forward Appropriations from 2013– C8 (Title 3)

	Item	Heading	Appropriations carried over automatically under Article 10,3/4	Payments	Appropriations Cancelled
		TITLE 3 - OPERATING EXPENDITURE			
	3000	Establishment of operational documentation	128,883.46	128,883.16	0.30
	3010	Publication of results of studies	90,772.63	85,694.47	5,078.16
	3012	Marketing and promotional activities	24,738.82	24,738.82	0.00
	3030	Studies and pilot schemes relating to living and working conditions	3,116,819.72	3,111,184.11	5,635.61
	3040	General costs of meetings	127,351.02	89,428.22	37,922.80
	3042	Administrative Board meetings	9,302.99	8,804.69	498.30
	3050	Translation of study reports	113,447.50	113,447.50	0.00
		TITLE 3 TOTAL	3,611,316.14	3,562,180.97	49,135.17
		GRAND TOTALS	4,116,289.73	4,024,389.83	91,899.90

Utilisation of Carry Forward Appropriations from 2013– C3 (Title 3)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (C3) FROM 2012 TO 2013 AS AT 31.12.13							
Art	Item	Heading	Appropriations carried over (Upon authorisation of GB)	Commitments	Appropriations Cancelled	Payments	Carry-Overs cancelled
		TITLE 3-Operational Expenditure					
303	3030	Studies and pilot schemes relating to living and working conditions	77,680.00	77,680.00	0.00	77,680.00	0.00
GRAND TOTALS			77,680.00	77,680.00	0.00	77,680.00	0.00
						TOTAL CANCELLED	0.00

Utilisation of Carry Forward Appropriations from 2013 – C5 (Title 1, 2 & 3)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (C5) FROM 2012 TO 2013 AS AT 31.12.13							
	Item	Heading	Appropriations carried over from 2011 to 2012 (not committed)	Commitments	Appropriations Cancelled	Payments	Carry-Overs to 2014
		TITLE 1- Staff					
	1100	Basic Salaries	5515.02	0.00	0.00	0.00	5,515.02
	1300	Missions	5,923.97	5,923.97	0.00	5,923.97	0.00
		TITLE 1 TOTAL	11,438.99	5,923.97	0.00	5,923.97	5,515.02
		TITLE 2 - Administration					
	2400	Electronic office equipment	111.87	0.00	0.00	0.00	111.87
		TITLE 2 TOTAL	111.87	0.00	0.00	0.00	111.87
		TITLE 3 - OPERATING EXPENDITURE					
	3010	Publication of results of studies	2726.05	0.00	0.00	0.00	2,726.05
	3040	General costs of meetings	576.15	0.00	0.00	0.00	576.15
	3050	Translation of study reports	330.00	0.00	0.00	0.00	330.00
		TITLE 3 TOTAL	3,632.20	0.00	0.00	0.00	3,632.20
		GRAND TOTALS	15,183.06	5,923.97	0.00	5,923.97	9,259.09