

**Report on Budgetary and Financial Management for
the European Foundation for the Improvement of
Living and Working Conditions**

Financial Year 2014

**Agency report pursuant to Art. 93
of the Agency's financial regulation**

Approved by the Director on 23 September 2015 in Dublin



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of Living and Working Conditions**

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR 2014

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1 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

2 LEGAL BASIS FOR THE BUDGETARY ACCOUNTING PRINCIPLES

Article 93 of the Financial Regulation applicable to the Agency's budget stipulates that "[t]he Agency shall prepare a report on budgetary and financial management for the financial year." Based on the same article, the report "[...] shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of the appropriations together with summary information on the transfers of appropriations among the various budget items."

The budgetary accounting reporting procedures are in accordance with the requirements of Eurofound's Financial Regulation (FR) which was adopted on 23rd December 2013 by the Governing Board.

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.

This report analyses the appropriations managed by Eurofound in 2014. 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 (more specifically fin budget line 1300 Missions) and Title 3 (more specifically in budget lines 3030 'studies and research', 3040 'general meetings' and 3050 'translation') concern expenditure funded by assigned revenue. R0 appropriations are not cancelled if not committed, but carried forward to the next financial year.

The analysis follows the European Union's accounting rule 16 on the presentation of budget information in annual accounts. According to this rule, the comparison of budget and actual amounts shall be presented separately, for each area of activity. The original and final budget amounts explaining all changes approved by the Budgetary Authority and the Governing Board to revise the original budget and the actual implemented amounts shall also be explained.

The budgetary outturn account was prepared in accordance with the requirements of Commission Regulation (Article 143, Regulation (EU, Euratom) No. 966/2012: Rules governing the accounts).

2.1 REPORTING CURRENCY

The currency used is the Euro.

2.2 FINANCIAL INFORMATION SYSTEMS

The Agency used the following financial software during the financial year:

- ABAC – general accounting and budgetary management system
- Business Objects – financial reporting software

2.3 TERMINOLOGY

Fund Source	Concept applicable	Financial Rules	Presentation in this report
C1	Initial budget, Amending budget Credit transfers	Art. 2, 6, 9, 10, 11, 12, 13, 33, 69, 70, 71 Art. 20, 34 Art. 27	EU subsidy and other general non- assigned appropriations entered in the budget
C4	Refunds available for re-use in current year's budget, internal assigned revenue	Art. 23.3.a, b, c, d, e, f, g and h	Belongs to (internal) assigned revenue
C5	Refunds carried over as internal assigned revenue	Art. 15	Belongs to (internal) assigned revenue
C8	Automatic carryovers of payment appropriations corresponding to commitments of non- differentiated appropriations	Art. 12.3	Carry over from 2013 to 2014
C3	Non-automatic carryovers of current years commitment appropriations to be used before 31/3	Art.14.3	No carryover of C3 from 2013 to 2014.
R0	Other earmarked revenue for specific purposes	Art. 23.2.a and b	Belongs to assigned (external) revenue arising from member states as well as IPA.

3 BUDGETARY PROCEDURE 2014

3.1 DRAFT ESTIMATE

During its meeting on 25 January 2013 the Bureau was informed about a first proposal for the budget 2014. Following the receipt of the budget circular from the Commission (DG Budget) the proposed figures had to be revised as the letter to the agencies stipulated for 2014 a nominal freeze of the Commission's subsidy for 2014 on the level of the 2013 figure of 20,371,000 EUR. Total budget draft estimate was 20,750,000 EUR and a cut of 2% was included in the list of authorised posts. These figures were approved by the Governing Board by written procedure on 29 March 2013. The draft budget was then officially sent to the European Commission on behalf of the Governing Board.

3.2 ADOPTED BUDGET

On 20 November 2013, the European Parliament adopted the Union's budget where in-line with the financial perspectives. As part of the total EU budget the budgetary authority approved Eurofound's general subsidy of 20,371,000 EUR and the establishment plan (i.e. the approved staff table) as requested.

On 23 December 2013, the Governing Board adopted a revised version of the 2014 draft budget as the final budget totalling to 20,557,000 EUR. While revenue was reduced by the amount initially planned to be received as part of the Instrument for Pre-accession Assistance (IPA), expenditure in Title 1 (staff and staff-related expenditure) was reduced to reflect the decision of the Court of Justice not to grant to EU staff members a salary increase for 2011 as requested by the Commission. Also the known effects of the new Staff Regulation were included in the budget of Title 1. Title 3 (operational expenditure) was in line with the project budgets set out in the budget tables of Annex 1 of the Annual Work Programme 2014 and its activity-based budget. It allows the funding of all projects as mentioned in Annex 1 of the same work programme.

3.3 AMENDING BUDGET

On 16 December 2014, the Governing Board adopted an amending budget for 2014 including the surplus of 191,000 EUR from 2013 not refunded to the Commission. This was agreed to cover the arrears for salary payments following decision of the European Court of Justice. The amending budget totalled to 20,450,000 EUR. In total, revenue was about 900,000 EUR (4%) higher than originally budgeted for.

Also, as in the past, a number of countries decided to participate in the upcoming 6th European Working Conditions Survey (EWCS) at their own cost. In Title 1 (staff and staff-related expenditure) the above-mentioned Court decisions led to the payment of salary arrears which are reflected in the budget lines for 'Basic salaries' and the corresponding allowances (mainly the salary weighting based on the country coefficient).

The changes in Title 2 (buildings and infrastructure) are mainly explained by decreases in the costs of building-related projects and the increase of ICT related expenditure (mostly due to the purchase of video conferencing hardware).

Alongside some savings in the operational documentation system, meetings and translations, the development in Title 3 is characterised by the increase of funds made available in 'Studies and pilot schemes' and specifically the allocation of additional funds to the 6th EWCS.

4 HARMONISATION TABLES FOR BUDGET IMPLEMENTATION

4.1 SUMMARY OF BUDGET IMPLEMENTATION IN 2014 (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
General Community Subsidy (IC1)	20,562	20,562	Title I Staff	12,114	12,107	12,028	79	7	196	171	25
Other revenue - miscellaneous (IC1)	9	1	Title II Administration	1,492	1,489	1,257	232	3	663	655	8
Other revenue - services rendered (IC1)	150	73	Title III Operating activities	7,167	7,108	3,293	3,814	59	3,375	3,329	46
Internally Assigned revenue (IC4)	58	55	Expenditure from Internally Assigned revenue (C4 and C5)	55	38	26	29	-	90	87	3
Externally Assigned revenue (IPA-IR1)			Expenditure from Externally Assigned revenue (IPA R0)						191	136	55
Externally Assigned revenue (Other IR1)	671	622	Expenditure from Externally Assigned revenue (Other R0)	622	52	15	607	-	-	-	-
TOTAL	21,450	21,313	TOTAL	21,450	20,794	16,619	4,761	69	4,515	4,378	79

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.

4.2 SUMMARY OF REVENUE MOVEMENTS (000€)

Type of revenue	Revenues in the initial budget ¹	Amending budget ²	Revenues in the final budget ³⁼¹⁺²	Recovery orders from preceding years) ⁴	Collected amounts ⁵	Amounts still to be collected ⁶⁼⁴⁻⁵
General subsidy from the European Commission	20,371	191	20,562	20,562	20,562	0
IPA 2012-2014						0
Financial revenue	12	-12	0	0	0	0
Other administrative revenues	2	-1	1			
Other miscellaneous (C4)	<i>pm</i>	58	58	60	55	5
Revenue from services rendered	172	-14	158	82	74	8
Assigned revenue (R0, split by project)	<i>pm</i>	671	671	622	622	0
TOTAL	20,557	893	21,450	21,326	21,313	13

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 2014 stands at about 13KEUR. This amount will be recovered in 2015.

Revenue is about 900K € (4%) higher than originally budgeted for. The major reason for this is the Commission's decision not to recover the 2013 budget surplus of 191KEUR in order to allow Eurofound the payment of salary arrears following decisions of the European Court of Justice at the beginning of 2014. Also, as in the past, a number of countries decided to participate in the upcoming 6th European Working Conditions Survey (EWCS) at their own cost and revenue received from the participating countries amounted to 622KEUR.

4.3 SUMMARY OF CHANGES FROM ORIGINAL TO FINAL BUDGET EXPENDITURE (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
		11,784	364	-9	12,148	-34	12,114
	TITLE I: Staff expenditure (C1)	11,784	364	-9	12,148	-34	12,114
		1,533	-20	0	1,513	-21	1,492
	TITLE II: Administrative expenditure (C1)	1,533	-20	0	1,513	-21	1,492
		7,240	549	9	7,789	-622	7,167
	TITLE III: Operating expenditure (C1)	7,240	549	9	7,789	-622	7,167
					0		0
	Expenditure from assigned revenues (R0)	pm				622	622
	Expenditure from assigned revenues (C4)	pm			0	55	55
	TOTAL BUDGET	20,557	893	0	21,450		21,450

Eurofound published an amended budget totalling 21,450K € in December 2014. In ABAC, final appropriations entered for 2014 amounted to 20,773K € in C1, 622K € in R0 and 55K € 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.

In Title 1 (staff and staff-related expenditure) the aforementioned Court decisions (see: Revenue: Budget Implementation) led to the payment of salary arrears which are reflected in the budget lines for 'Basic salaries' and the corresponding allowances (mainly the salary weighting based on the country coefficient).

The changes in Title 2 (buildings and infrastructure) are mainly explained by decreases in the costs of building-related projects and the increase of ICT-related expenditure (mostly due to the purchase of video conferencing hardware). Alongside some savings in information, communication and meeting expenditure, the development in Title 3 is characterised by the increase of funds made available in 'Studies and pilot schemes' to the 6th European Working Condition Survey.

4.4 SUMMARY OF BUDGET IMPLEMENTATION OF CURRENT YEAR'S 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/fin credits 9=(7+8)/2	Cancel- lations 10=2-5-7-8	% cancelled /final credits 11=10/2
	C1	12.115	12.107	99.9%	12.028	99.3%	79		0.7%	7	0.1%
	C4	33	17	51.5%	7	21.2%	26		78.8%	0	0.0%
TITLE I: Staff expenditure		12.148	12.124	99.8%	12.035	99.1%	105		0.9%	7	0.1%
	C1	1.492	1.489	99.8%	1.257	84.2%	232		15.5%	3	0.2%
	C4	21	21	0.0%	19	0.0%	3		0.0%	0	0.0%
TITLE II: Administrative expenditure		1.513	1.510	99.8%	1.276	84.3%	235		15.5%	3	0.2%
	C1	7.167	7.108	99.2%	3.293	45.9%	3.814		53.2%	59	0.8%
	C4		0	0.0%	0	0.0%	0		0.0%	0	0.0%
TITLE III: Operating expenditure		7.167	7.108	99.2%	3.293	46%	3.814		53.2%	59	1%
	R0	622	52	8.4%	15	2.4%	607		97.6%		0.0%
Expenditure from assigned revenues (I1-3)		622	52	8.4%	15	2.4%	607		97.6%		0.0%
TOTAL		21.450	20.794	96.9%	16.619	77.5%	4.761	0	22.2%	69	0.3%

The above table shows a breakdown of current authorised appropriations, commitments, payments, carry forward appropriations and cancellations by fund sources in 2014.

Commitments made from general C1 appropriations amounting to 20,703K € represented ca. 99.7 % of final appropriations 20,774K € in 2014 (2013: 99.5 %).

General C1 Appropriations entered in ABAC not used/cancelled amounting to 69K € represented ca. 0.3 % of final appropriations 20,703K € in 2014 (2013: 0.5 %).

4.5 MONITORING TABLES FOR ASSIGNED REVENUE AND EXPENDITURE

MONITORING TABLE FOR ASSIGNED REVENUE 2014 (IPA and OTHER RO)										
	BALANCE total carryovers on 31/12/14	Commitments 2014	Payments 2014	Cancelled / re-classified	Carry Over Balance 2014	New appropriations in 2014	New commitments 2014	New payments in 2014	Balance 2014	Carry Over Balance 2014
Assigned revenue entered in the budget										
Commission's contribution - IPA funds	190,271	162,264	135,034	0	55,236	0	0	0	0	0
Switzerland's contribution -6th EWCS						20,013	10,275	3,083	16,930	16,930
Norway's contribution -6th EWCS						387,408	41,534	12,460	374,948	374,948
Slovenia's contribution -6th EWCS						10,275	0	0	10,275	10,275
Belgium's contribution -6th EWCS						204,721	0	0	204,721	204,721
Total projects 2011-2014	190,271	162,264	135,034	0	55,236	622,418	51,809	15,543	606,875	606,875

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

A number of countries participate in the 6th European Working Conditions Survey (EWCS) at their own cost. The total contributions as assigned revenue amounted to 622K €. In 2014, new commitments were 52K € and payments 15K €. These related to the preparation phase of the survey in Norway and Switzerland.

The initial IPA agreement 2011-2013 was amended and extended to the end of 2014. The full agreement amount of 700K € has been received during 2012 and 2013. The final consumption is ca. 670K €. The final cost claim will be submitted to DG Enlargement during the 2nd quarter of 2015.

The table below shows the cumulative appropriations available, commitments, payments and balances for all assigned revenue in 2014 (IPA funds and contributions from Switzerland, Norway, Slovenia and Belgium).

SUMMARY TABLE - CUMULATIVE 2012-2014

Project	Cumulative Appropriations in 2014	Cumulative Commitments 2014	Cumulative Payment in 2014	Balance 2014	Carry Over Balance 2014
Commission's contribution - IPA funds 2012-2014	700,000	671,993	644,764	55,236	55,236
Switzerland's contribution -6th EWCS	20,013	10,275	3,083	16,930	16,930
Norway's contribution -6th EWCS	387,408	41,534	12,460	374,948	374,948
Slovenia's contribution -6th EWCS	10,275	0	0	10,275	10,275
Belgium's contribution -6th EWCS	204,721	0	0	204,721	204,721
Total projects 2012-2014	1,322,418	723,802	660,306	662,111	662,111

4.6 SUMMARY OF IMPLEMENTATION OF APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR

The table below shows carry over appropriations from 2013 to 2014 as well as cancelled appropriations.

Budget Heading	Type of appropriations carried over	1	2	3	4	5	6=2-4-5
		Carried over appropriations	Commitments	Payments	Carried-forward appropriations	Cancel-lations	
	C8	196	0	171	0	25	
	C5	12	12	12	0	0	
TITLE I: Staff expenditure		208	6	183	0	25	
	C8	433		424	0	9	
	C3	230	230	230	0	0	
	C5	0	0	0	0	0	
TITLE II: Administrative expenditure		663	230	654	0	9	
	C8	3.375	0	3.329	0	46	
	C5	78	78	75	3	0	
TITLE III: Operating expenditure		3.453	78	3.404	3	46	
	R0						
Expenditure from assigned revenue (T1 and T3)		191	162	136	55	0	
TOTAL		4.515	476	4.378	58	80	

Appropriations carried over as C8 and cancelled amounting to 80K € represented 1.9 % of 4,233K € general appropriations (i.e C1 in 2013, C8 in 2014). In 2013, 2.2 % of general appropriations were cancelled.

5 BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2014

REVENUE	2014	2013
Balancing Commission subsidy	20,562,088.82	20,371,886.00
Other subsidy from Commission (Phare, IPA,...)	105,363.00	105,363.00
Miscellaneous revenue (Assigned C4)	54,563.07	83,542.89
Miscellaneous revenue (General C1)	1,309.02	1,946.39
Services Rendered (Assigned R0)	622,417.67	60,758.00
Services Rendered (General C1)	73,027.72	60,758.00
Other income (Letting of Conference Centre)	21,313,406.30	20,623,496.28
TOTAL REVENUE (a)		
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	12,049,698.82	11,341,079.04
Appropriations carried over	107,698.08	208,539.33
<i>Title II: Administrative Expenses</i>		
Payments	1,275,463.92	1,198,232.70
Appropriations carried over	234,496.27	662,943.00
<i>Title III: Operating Expenditure</i>		
Payments	3,516,795.04	3,809,102.82
Appropriations carried over	4,476,960.86	3,644,112.52
TOTAL EXPENDITURE (b)	21,661,112.99	20,864,009.41
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-347,706.69	-240,513.13
Cancellation of unused payment appropriations carried over from previous year	79,882.74	91,899.82
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	280,902.67	341,517.12
Exchange differences for the year (gain +/loss -)	-2,000.34	-1,814.99
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	11,078.38	191,088.82
Balance year N-1	191,088.82	517,343.46
Positive balance from year N-1 reimbursed in year N to the Commission	-191,088.82	-517,343.46
Result used for determining amounts in general accounting	11,078.38	191,088.82
Commission subsidy - agency registers accrued revenue and Commission accrued expense	20,551,010.44	
Pre-financing remaining open to be reimbursed by agency to Commission in year N-1	11,078.38	
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	0.00	11,469.07

Balance of the budget outturn account for the financial year 2014 shows a budget surplus of 11,078.38 €

6 BUDGETARY IMPLEMENTATION RATES (%) IN 2014 ¹

SUMMARY TABLE OF EXPENDITURE FOR FINANCIAL YEAR 2014 (IN EURO)

New Appropriations in 2014	TOTAL	Title 1 - Staff Expenditure	Title 2 - Administrative Expenditure	Title 3 - Operational Expenditure
Final Appropriations (C1, R0, C4)	21,450,000	12,147,926	1,512,958	7,789,116
<i>thereof C1</i>	20,773,019	12,114,545	1,491,776	7,166,698
<i>thereof R0</i>	622,418			622,418
<i>thereof C4</i>	54,563	33,382	21,181	
Utilisation of new Appropriations (C1, R0, C3, C4)	20,793,980	12,124,486	1,509,848	7,159,646
<i>thereof commitments (C1)</i>	20,703,860	12,107,356	1,488,667	7,107,837
<i>thereof carried over as C3 - not yet committed in 2014</i>	-	-	-	51,809
<i>thereof commitments (R0)</i>	51,809			51,809
<i>thereof commitments (C4)</i>	38,311	17,130	21,181	-
<i>Appropriations to be cancelled</i>	69,159	7,188	3,109	58,862
Implementation rate of general appropriations (= Commitments from C1 and C3 appropriations)	99.7%	99.9%	99.8%	99.2%
<i>Implementation rate of all appropriations (= Commitments from C1, R0, C4 appropriations)</i>	96.9%	99.8%	99.8%	91.9%
<i>Percentage of appropriations C1 to be cancelled</i>	0.3%	0.1%	0.2%	0.8%
<i>Appropriations carried forward - not yet committed in 2014 (C4 & R0)</i>	2.8%	0.1%	0.0%	7.3%
Carry Over Appropriations from 2013 to 2014	TOTAL	Title 1 - Staff Expenditure	Title 2 - Administrative Expenditure	Title 3 - Operational Expenditure
Appropriations carried over (C8, R0, C3, C5) from 2013	4,515,595	213,039	432,225	3,870,331
C3				
Commitments from Carry Overs C3	230,718	-	-	230,718
Payments from Carry Overs C3	230,718	-	-	230,718
Leaving to be cancelled an amount of	0	-	-	0
Percentage utilised	100%	-	-	100%
Percentage cancelled	0%	-	-	0%
C8				
Carry Overs of Payment Appropriations C8 from 2013	4,003,974	196,080	432,113	3,375,781
Payments from Carry Overs C8	3,924,091	171,076	424,477	3,328,539
Percentage utilised	98.0%	87.2%	98.2%	98.6%
Percentage cancelled	0.0%	0.2%	0.0%	0.0%
C5 - Assigned Revenue				
Carry Overs of Payment Appropriations C5 from 2013	90,632	12,459	112	78,061
Commitments from Carry Overs C5	90,002	12,159	112	77,731
Payments from Carry Overs C5	87,276	12,159	112	75,005
To be Carried forward to 2014	2,726	0	0	2,726
Leaving to be cancelled an amount of	630	300		330
Percentage utilised (paid in 2014)	96.3%	97.6%	100.0%	96.1%
Percentage cancelled / re-classified	0.0%	0.0%	0.0%	0.0%
R0 - Assigned Revenue				
Carry Over from Appropriations R0 (IPA 2011-2014)	190,271	4,500		185,771
Payments from Carry overs R0	135,034	2,468		132,566
To be Carried forward to 2015	55,236	2,032	-	53,204
Percentage utilised (paid in 2014)	71.0%	55%		71.4%
Percentage cancelled / re-classified	0.0%	0.0%	0.0%	0.0%
Summary of utilisation C8, C3, C5, R0 (Carry Over from 2013)				
Percentage for total utilisation in 2014 (paid)	96.9%	87.2%	98.2%	97.3%
Percentage to be carried forward to 2015	1.3%	1.0%	0.0%	1.4%
Percentage to be cancelled	1.8%	11.9%	1.8%	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 2013 : C3 = carry overs 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

7 ANALYSIS OF FINANCIAL MANAGEMENT IN RESPECT OF THE YEAR 2014

7.1 GENERAL APPRAISAL REGARDING IMPLEMENTATION OF THE 2014 BUDGET

Final authorised revenue and appropriations in the amending budget 2014 totalled to 21,450,000 €. Original budget 2014 was 20,557,000 €. The overall increase of 893,000€ or 4.3% is partly due to the Commission's decision not to recover the 2013 budget surplus of 191,000 € in order to allow Eurofound the payment of salary arrears following decisions of the European Court of Justice at the beginning of 2014. Also, as in the past, a number of countries decided to participate in the upcoming 6th European Working Conditions Survey (EWCS) at their own cost and revenue received from the participating countries amounted to 622,418 €.

The new appropriations entered in the financial system ABAC for the financial year 2014 amounting to 21,450,000 € represented an increase of 4 % by comparison with budgetary appropriations of 20,624,300 € for the financial year 2013. The general subsidy received from the Commission included the same amount of 20,371,000 € as in 2013. In addition, the budget surplus of 191,000 € from 2013 was counted in as part of general C1 appropriations.

Of the total of 20,773,019 € general commitment appropriations (C1) arising from the EU subsidy 20,562,089 € and general non-assigned appropriations of 210,930 € Eurofound achieved a commitment rate of 20,703,860 € or 99.7 % (compared to 20,333,751 or 99.5 % in 2013).

7.2 BUDGET IMPLEMENTATION RATE (C1 APPROPRIATIONS)

	Credit Available Com Amount	Commitment Accepted Amount (Euro)	Budget not implemented (Euro)	Budget implementation rate (%)
	(1)	(2)	(3) = (1) - (2)	(4)=100%-(3)/(1)
Title 1	12 114 544.54	12 107 356.18	7 188.36	99.9%
Title 2	1 491 776.46	1 488 667.01	3 109.45	99.8%
Title 3	7 166 698.26	7 107 836.69	58 861.57	99.2%
Total	20 773 019.26	20 703 859.88	69 159.38	99.7%

C1 appropriations entered in ABAC and not used amounting to 69,159 € represented ca. 0.3 % of final appropriations of 21,450,000 € in 2014 (2013: 0.5 %). About 44,000 € of cancelled C1 appropriations relate to non-cashed assigned revenue from Spain towards an increased sample size in the 6th European Working Conditions Survey (EWCS) and which was included eventually in final C1 appropriations.

All new commitments (C1, R0, C4) entered for the financial year 2014 amounting to 20,793,980 € represent a budget utilisation rate of 96.9% in commitment terms (2013: 98.6 %) of the entered appropriations. If appropriations not yet committed and carried over amounting to 2.8 % in respect of assigned revenue (C4 and R0) funds are also included as being utilised, the utilisation rate of final available appropriation in 2014 budget is effectively 99.7 % (2013: 99.5%).

The carry forward appropriations arising from the EU subsidy and other general appropriations (C1) amounted to 4,125,443.71 € or 19.9 % of commitments implemented and is ca 2.6 % less than in 2013. (2013: 4,233,332 € or 20.9% of commitments implemented in ABAC and 1% more than in 2012)

The total appropriations carried forward (as C8, C5, R0) to 2015 amounted to 4,819,155.21 € or 22.2 % of appropriations available and is ca. 6.7 % more than in 2013. (2013: 4,515,595 € or 21.9 % of appropriations available in ABAC and 0.4 % less than in 2012.)

Of the total of 4,233,332 € general appropriations (C8 and C3) carried forward from 2013 Eurofound achieved a utilisation rate of 98.1 % in payment terms leaving 79,883 € or 1.9 % to be cancelled (compared with 91,900 € (2.2%) or 97.8 % utilised in 2013).

7.3 ANALYSIS OF THE UTILISATION OF THE GENERAL APPROPRIATIONS (C1) IN 2014 AND PRINCIPAL VARIANCES AS COMPARED WITH THE FINANCIAL YEAR 2013

Overall the level of commitments was 370,289 € or 2 % higher than in 2013. (2013: Overall decrease of commitments stood at 0.2 % or 38,750 €)

Title 1 – Staff Expenditure:

The utilisation of Title I appropriations on the basis of commitments amounted to 99.9 % compared with 99.4 % in the preceding financial year.

By comparison with the financial year 2013 the final appropriations committed in 2014 increased by 5 % or 578,306 €. The increased spending is mainly due to the increase of Ireland's country coefficient from 109.1-115.9 (between 2011 and 2014) and the impact of arrears payment of salary increases relating to 2012 and 2013 in 2014 budget after the decision of the European Court of Justice.

Title 2 – Administration:

The utilisation of Title 2 appropriations on the basis of commitments amounted to 99.8 % compared with 99.2 % in the preceding financial year.

By comparison with the financial year 2013, the final appropriations utilised decreased by 20 % or 372,397 € in 2014. There were no major variances between the original and amending budget expenditure. The most significant budget increase related to the purchase of a video conferencing system in budget line 2204 'technical office equipment' which also resulted in some 'unplanned' carry forward appropriations.

Title 3 – Operational Expenditure:

The utilisation of Title 3 appropriations on the basis of commitments stood at 99.2 % in 2014 compared with the same 97.3 % in the preceding financial year.

By comparison with the financial year 2013, the final appropriations committed increased by 164,380 € or 2.4 %. While the expenditure in other budget lines in Title 3 was throughout lower than originally budgeted the expenditure on one of the multi-annual projects, the 6th Working Condition Survey, increased by ca. 1.1 Million € resulting in ‘unplanned’ carry forward appropriations by the same amount in budget line 3030 ‘Studies and pilot schemes.’ Due to the lower level of expenditure in other budget lines some funds were also transferred to Title 1 to cover the liability for the staff’s salary payments.

7.4 COMPARATIVE TABLE OF COMMITMENTS 2013/ 2014

a) FROM CURRENT YEAR’S GENERAL APPROPRIATIONS (C1)

Title	2013 €	2014 €	Variance %	Absolute
Title 1- Staff	11,529,050	12,107,356	5%	578,306
Title 2- Administrative	1,861,064	1,488,667	-20%	-372,397
Title 3 - Operational	6,943,457	7,107,837	2%	164,380
Total C1	20,333,571	20,703,860	2%	370,289

b) FROM CURRENT YEAR’S ALL NEW APPROPRIATIONS (C1, R0, C4)– for info

Title	2013 €	2014 €	Variance %	Absolute
Title 1- Staff	11,531,235	12,124,486	5%	593,251
Title 2- Administrative	1,861,064	1,509,848	-19%	-351,216
Title 3 – Operational	6,950,314	7,159,646	3%	209,332
Total C1, R0, C4	20,342,613	20,793,980	2.2 %	451,397

7.5 ANALYSIS OF THE CARRY FORWARD APPROPRIATIONS IN 2014 AND PRINCIPAL VARIANCES AS COMPARED WITH THE FINANCIAL YEAR 2013

General C1 payment appropriations carried forward as C8 appropriations decreased by 107,938 € or 2.5% compared to 2013.

If the assigned revenue (C4, C5, R0) is included, carry forward appropriations arising from all new appropriations in 2014 increased by 5.4 % or 245,598 €. The increase is due to assigned revenue received close to the year end and not utilised until 2015.

7.6 COMPARATIVE TABLE OF CARRY FORWARD APPROPRIATIONS 2013/ 2014 – FROM CURRENT YEAR’S C1 AND ASSIGNED REVENUE APPROPRIATIONS

C1 (general appropriations) Title	Carried forward €		Variance	Absolute
	2013	2014		

C1 (general appropriations)	Carried forward €		%	
Title 1- Staff	194,709	79,286	-59.3%	-115,423
Title 2- Administrative	662,831	231,942	-65.0%	-430,889
Title 3 - Operational	3,375,781	3 814 156	13.0%	438,475
Total C1	4,233,321	4,125,383	-2.5%	-107,938

New appropriations of C4, R0 funds (for info only)	Carried forward €		Variance %	Absolute
	2013	2014		
Title 1- Staff	13,830	26,380	90.7%	12,550
Title 2- Administrative	112	2,554	2180.4%	2,442
Title 3 - Operational	268,332	606,875	126.0%	338,543
Total assigned revenue	282,274	635,809	125.2 %	353,535

TOTAL (for info only)	4,515,595	4,761,193	5.4 %	245,598
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7.7 BUDGET EXECUTION / CARRY FORWARD RATE C1) 2013/2014

	Commitment Accepted Amount (Euro)	Payment Request Accepted Amount (Euro)	RAL carried over to 2015	Budget execution rate 2014 (%)	RAL carried over to 2015 (%)	Budget execution rate 2013 – for info (%)	RAL carried over to 2014 – for info (%)
	(1)	(2)	(3) = (1)-(2)	(4) = (2)/(1)	(5) = (3)/(1)	(6)	(7)
Title 1	12 107 356,18	12 028 070,33	79 285,85	99.3%	0.7%	98.3%	1.7 %
Title 2	1 488 667,01	1 256 724,74	231 942,27	84.4%	15.6%	64.4 %	35.6 %
Title 3	7 107 836,69	3,293,621.10	3 814 155,59	46.3%	53.7%	51.4 %	48.6 %
Total	20 703 859,88	16 578 476,17	4 125 383,71	80.1%	19.9%	79.2%	20.8 %

Title 1 – Staff Expenditure:

The majority of the carry forward appropriations of 79,286 € are related to invoices not yet received for training delivered or ordered in 2014 (in budget line 1120 “Training”), catering services rendered in 2014 and 2015 (in budget line 1400 ‘Restaurants and Canteens’) and for temporary staff members’ December salaries (in budget line 1175 ‘Work Sent Out’.)

The carry forward appropriations in Title 1 were 115,423 € or 59.3% less than in 2013 and represents 0.7 % of all payment appropriations available (in 2013: 1.7%).

Overall, there were no ‘unplanned’ carry forward appropriations to 2015. In the beginning of 2014, it was estimated that ca. 116,000 € of Title 1 payment appropriations will be carried forward and consumed in 2015. The actual carry forward appropriations were 37,547 € or 32.1 % less than planned.

Title 2 – Administration

The majority of the carry forward appropriations of 231,942 € are related to ICT equipment ordered but not yet delivered or installed in 2014 (150,210 € in budget line 2204 ‘ICT Equipment’), payments to be made in 2014 for utilities and facilities management services rendered in 2014 (16,635 € in budget line 2200 ‘Water, Gas, Electricity, Heating’), December invoices for facilities management (31,304 € in budget line 2231 ‘Facilities Management’ and Eurofound’s new electronic security equipment (14,730 € in budget line 2040 ‘Fitting Out Premises’).

The carry forward appropriations in Title 2 were 430,889 € or 65 % less than in 2013 and represents 15.6 % of all payment appropriations available (in 2013: 36 %).

16,350 € or 8 % of all Title 2 carry forward appropriations were ‘unplanned’. There were ca. 100,000 € ‘unplanned’ carry forward appropriations in budget line ‘ICT Equipment’ relating to the uninstalled video conferencing system. However, there were less actual carry forward appropriations than planned in many other budget lines and which reduced the overall amount of ‘unplanned’ carry forward appropriations in Title 2.

Title 3 – Operational expenditure

Title 3 carry forward appropriations of 3,814,156 € mainly relate to budget line 3030 ‘Studies and pilot schemes related to living and working conditions’ covering two multi-annual projects for scheduled and on-request reporting services of the Network of Correspondents (NEC) (1.1 million €) and for the 6th European Working Condition Survey in 28 countries (1.9 million €). The carry forward appropriations relating to ‘Information and Communication’ activities amounted to 190,203 €.

The carry forward appropriations in Title 3 were 438,475 € or 13 % than in 2013 and represent 53.7 % of all payment appropriations available (in 2013: 48.6 %).

Of the 3.8 million € carried forward for Title 3, 2.7 million € had been planned at the beginning of 2014 based on the envisaged implementation of multi-annual contracts and the related schedule of payments (usually 30 %-40 %-30 %).

1,136,009 € or 42 % of all Title 3 carry forward appropriations were ‘unplanned’. Almost all of it comprises of the reallocated funds to the preparation of the 6th European Working Condition Survey and which were committed late in December 2014.

7.8 COMPARATIVE TABLE OF 'PLANNED' AND 'UNPLANNED' CARRY FORWARD APROPRIATIONS IN 2014

C1	Carried forward to 2015			
Title	2014 - Planned €	2014 - Actual €	Unplanned €	Unplanned %
Title 1- Staff	116,833	79,286	-37,547	-32.1%
Title 2- Administrative	215,592	231,942	16,350	8%
Title 3 - Operational	2,678,147	3 814,156	1,136,009	42%
Total C1	3,010,572	4,125,384	1,114,812	37%

7.9 BUDGETARY IMPLEMENTATION – DETAILED BUDGETARY TABLES
Statement of Revenue for the Financial Year 2014

STATEMENT OF REVENUE FOR THE FINANCIAL YEAR 2014							
Art.	Item	Heading	Estimates entered in the Budget	Entitlements established during financial year 2014	Amounts collected in 2014 and from preceeding year	Amounts outstanding in respect of financial year 2014	Amounts outstanding from preceeding year
100		TITLE 1: EUROPEAN UNION SUBSIDY					
		CHAPTER 10 - EUROPEAN UNION SUBSIDY - TOTAL	20,562,000.00	20,562,088.82	20,562,088.82	0.00	0.00
		CHAPTER 10 - IPA SUBSIDY - TOTAL	0.00	0.00		0.00	0.00
		TITLE 1 - TOTAL	20,562,000.00	20,562,088.82	20,562,088.82	0.00	0.00
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	0.00
520		CHAPTER 52 - REVENUE FROM INVESTMENTS OR LOANS, BANK INTEREST AND OTHER ITEMS - TOTAL	t.e.	0.00	0.00	0.00	0.00
540		CHAPTER 54 - MISCELLANEOUS REVENUE AVAILABLE FOR RE-USE BUT NOT USED - TOTAL	58,303.00	60,608.20	55,793.67	4,142.04	672.49
590		CHAPTER 59 - OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS - TOTAL	1,000.00	78.42	78.42	0.00	0.00
		TITLE 5: TOTAL	59,303.00	60,686.62	55,872.09	4,142.04	672.49
		TITLE 6: REVENUE FROM SERVICES RENDERED AGAINST PAYMENT					
		CHAPTER 60					
600		Revenue from services rendered against payment (RI)	670,697	622,418	622,418	0.00	0.00
		Revenue from services rendered against payment (IC1)	150,000	73,028	73,028	0.00	0.00
601		Revenue from co-financing agreements	t.e.	0.00	0.00	0.00	0.00
602		Revenue from sales of publications	t.e.	0.00	0.00	0.00	0.00
603		Proceeds from the letting and hiring of immovable property	8,000.00	8,000.00	0.00	8,000.00	0.00
		TITLE 6: TOTAL	828,697.00	703,445.39	695,445.39	8,000.00	0.00
		GRAND TOTAL	21,450,000.00	21,326,220.73	21,313,406.30	12,142.04	672.49

Statement of Expenditure for the Financial Year 2014- Current Appropriations C1, C4 & R0 (Title 1)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014

Art.	Item	Heading	Initial Budget	Cumulative Transfers = Variance between Initial and Amending Budget	Amending Budget v1	Transfers made between Amending Budget and Final Appropriations ABAC	Final Appropriations in 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	6,810,000.00	-	6,809,120.64	-221.42	6,808,899.22	6,807,710.92	6,807,710.92	-	1,188.30
	1100	Basic salaries		379.36		220.97	220.97			220.97	
		<i>Basic salaries C4</i>									
	1101	Family allowances	985,000.00	48,060.22	936,939.78	-	936,939.78	936,939.78	936,939.78	-	-
	1102	Expatriation allowances	928,000.00	4,294.84	932,294.84	-	932,294.84	932,294.84	932,294.84	-	-
	1103	Secretarial allowances	16,000.00	679.73	16,679.73	-	16,679.73	16,679.73	16,679.73	-	-
		<i>Article 110 Total</i>	8,739,000.00	43,965.01	8,695,034.99	-0.45	8,695,034.54	8,693,625.27	8,693,625.27	220.97	1,188.30
112		Further training, language courses, retraining and information for staff	170,000.00	49,628.70	120,371.30	-	120,371.30	120,371.30	87,210.61	33,160.69	-
	1121	Contract Agents	442,000.00	28,623.30	470,623.30	-	470,623.30	470,623.30	470,623.30	-	-
		<i>Article 112 Total</i>	612,000.00	21,005.40	590,994.60	-	590,994.60	590,994.60	557,833.91	33,160.69	-
113		Employer's social security contributions									
	1130	Insurance against sickness	250,000.00	4,980.30	254,980.30	-	254,980.30	254,980.30	254,980.30	-	-
	1131	Insurance against accidents and occupational disease	39,000.00	1,785.28	37,214.72	-	37,214.72	37,214.72	37,214.72	-	-
	1132	Unemployment insurance	82,000.00	2,084.90	79,915.10	-	79,915.10	79,915.10	79,915.10	-	-
		<i>Article 113 Total</i>	371,000.00	1,110.12	372,110.12	-	372,110.12	372,110.12	372,110.12	-	-
114		Miscellaneous allowances and grants									
	1141	Travel expenses for annual leave	135,000.00	23,066.70	158,066.70	-	158,066.70	158,066.70	158,066.70	-	-
	1145	Special allowances for accounting officers and administrators of advance funds				-	-	-	-	-	-
		<i>Article 114 Total</i>	135,000.00	23,066.70	158,066.70	-	158,066.70	158,066.70	158,066.70	-	-
115		Overtime	3,000.00	2,268.30	731.70	-	731.70	731.70	731.70	-	-

Statement of Expenditure for the Financial Year 2014- Current Appropriations C1, C4 & R0 (Title 1) - continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014

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	1175	Supplementary services Temporary staff and other services and work sent out for translation and typing	310,000.00	69,078.28	240,921.72	-10,128.02	230,793.70	230,793.70	219,085.63	11,708.07	-
		Temporary staff and other services and work sent out for translation and typing - C4			10,128.02	-	10,128.02	10,128.02	-	10,128.02	-
	1176	Officials seconded from Member State bodies	75,000.00	13,078.18	61,921.82	-	61,921.82	61,921.82	61,921.82	-	-
	1177	Trainee officials (stagiaires)	385,000.00	72,028.44	312,971.56	-10,128.02	302,843.54	302,843.54	281,007.45	21,836.09	-
		Article 117 Total									
113		Allowances and expenses on entering and leaving the service and on transfer	40,000.00	8,135.64	31,864.36	1,000.00	32,864.36	32,164.36	22,864.36	9,300.00	700.00
	1180	Miscellaneous expenditure on recruitment	6,000.00	2,122.00	3,878.00	0.06	3,878.06	3,878.06	3,878.06	-	-
		Miscellaneous expenditure on recruitment - C4			485.10	-	485.10			485.10	
	1181	Travel expenses (including members of the family)	60,000.00	58,193.60	1,806.40	-	1,806.40	1,806.40	1,806.40	-	-
	1182	Installation, resettlement and transfer allowances	18,000.00	12,901.25	5,098.75	-	5,098.75	5,098.75	5,098.75	-	-
	1183	Removal expenses	60,000.00	17,526.73	42,473.27	-	42,473.27	42,473.27	42,473.27	-	-
	1184	Temporary daily subsistence allowances	184,000.00	98,394.12	85,605.88	1,000.06	86,605.94	85,420.84	76,120.84	9,785.10	700.00
		Article 118 Total									
119	1190	Salary weightings	800,000.00	629,932.56 (incl 191,000 add. Budget)	1,429,932.56	-	1,429,932.56	1,429,932.56	1,429,932.56	-	-
		CHAPTER 11 - TOTAL	11,229,000.00	416,448.11	11,645,448.11	-9,128.41	11,636,319.70	11,633,725.33	11,569,428.85	65,002.89	1,888.30
		CHAPTER 13 - MISSIONS AND DUTY TRAVEL									
130	1300	Mission expenses, travel expenses and other incidental expenditure	430,000.00	58,000.00	372,000.00	-	374,980.76	369,702.41	363,737.82	5,964.79	5,278.35
	1300	Mission expenses, travel expenses and other incidental expenditure - C4			16,868.43	-2,980.76	13,887.67	6,628.31	6,628.31	7,259.36	-
		CHAPTER 13 - TOTAL	430,000.00	58,000.00	388,868.43	-	388,868.43	376,330.72	370,365.93	13,224.15	5,278.35
		CHAPTER 13 - TOTAL (i/c-excluded)	430,000.00	58,000.00	381,868.43	-6,387.67	374,980.76	369,702.41	363,737.82	5,964.79	5,278.35

Statement of Expenditure for the Financial Year 2014- Current Appropriations C1, C4 & R0 (Title 1) -continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014

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 : SOCIO/MEDICAL INFRASTRUCTURE									
140	1400	Restaurants and canteens	90,000.00	3,150.00	93,150.00	-	93,150.00	93,150.00	76,774.70	16,375.30	-
		Restaurants and canteens C4	-	5,000.00	5,000.00	-	5,000.00	-	-	5,000.00	-
141	1410	Medical service	17,000.00	6,000.00	11,000.00	-	11,000.00	11,000.00	8,323.00	2,677.00	-
142	1420	Other welfare expenditure	14,000.00	5,071.83	8,928.17	-	8,928.17	8,928.17	8,928.17	-	-
143	1430	Other welfare expenditure C4	-	3,640.00	3,640.00	20.00	3,660.00	373.32	373.32	3,286.68	-
		Entertainment and representation expenses	4,000.00	3,000.00	1,000.00	-	1,000.00	978.29	878.29	100.00	21.71
		CHAPTER 14 - TOTAL	125,000.00	2,281.83	122,718.17	20.00	122,738.17	114,429.78	95,277.48	27,438.98	21.71
		CHAPTER 18 : IMBALANCE									
180	1800	Imbalance	-	-	-	-	-	-	-	-	-
		CHAPTER 18 - TOTAL	-	-	-	-	-	-	-	-	-
		TITLE 1 TOTAL (Assigned Revenue Included)	11,784,000.00	373,034.71	12,157,034.71	-9,108.41	12,147,926.30	12,124,485.83	12,035,071.96	105,665.98	7,188.36
		TITLE 1 TOTAL (C1 only)	11,784,000.00	336,913.16	12,120,913.16	-6,368.62	12,114,544.54	12,107,356.18	12,028,070.33	79,285.85	7,188.36

Statement of Expenditure for the Financial Year 2014– Current Appropriations C1, C4 & R0 (Title 2)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014

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	1,466.28	31,533.72	-	31,533.72	31,533.72	31,533.72	-	-
202	2020	Water, gas, electricity and heating	140,000.00	4,000.00	136,000.00	-	136,000.00	135,820.00	119,185.06	16,634.94	180.00
203	2030	Cleaning and maintenance	6,000.00	-	6,000.00	-	6,000.00	5,100.00	4,716.87	383.13	900.00
	2031	Facilities Managt	340,000.00	26,981.76	313,018.24	-	313,018.24	313,018.24	281,713.93	31,304.31	-
204	2040	Fitting-out of premises	220,000.00	67,492.00	152,508.00	-	152,508.00	152,422.98	137,692.98	14,730.00	85.02
205	2050	Fitting-out of premises - C4 Security and surveillance of buildings	-	-	18,627.31	-	18,627.31	18,627.31	18,627.31	-	-
209	2090	Other expenditure on buildings	26,000.00	5,461.30	20,538.70	-	20,538.70	20,538.70	20,538.70	-	-
		CHAPTER 20 - TOTAL	765,000.00	86,774.03	678,225.97	-	678,225.97	677,060.95	614,008.57	63,052.38	1,165.02
		CHAPTER 21 - RENT									
	2100	Rent	23,000.00	1,744.94	21,255.06	-	21,255.06	21,255.06	21,255.06	-	-
		CHAPTER 21 - TOTAL	23,000.00	1,744.94	21,255.06	-	21,255.06	21,255.06	21,255.06	-	-

Statement of Expenditure for the Financial Year 2014– Current Appropriations C1, C4 & R0 (Title 2) –continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014

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	12,000.00	136.00	11,864.00	-	11,864.00	11,147.48	10,259.00	888.48	716.52
	2200	New purchases of technical equipment and installations									
	2201	Replacement of technical equipment and installations									
	2202	Hire of technical equipment and installations									
	2204	Electronic office equipment	520,000.00	101,334.54	621,334.54	46.73	621,383.27	621,383.27	471,173.22	150,210.05	-
		Electronic office equipment C4			2,554.00	-	2,554.00	2,554.00	-	2,554.00	-
		Article 220 - Total	532,000.00	103,752.54	635,752.54	48.73	655,801.27	655,084.75	487,432.22	153,652.33	716.52
221		Furniture									
	2210	New purchases of furniture	15,000.00	4,093.00	10,907.00	-	10,907.00	10,906.07	10,906.07	0.00	0.93
223		Vehicles									
	2230	Vehicles	15,000.00	4,093.00	10,907.00	-	10,907.00	10,906.07	10,906.07	0.00	0.93
		Article 221 - Total	12,000.00	-10,351.28	1,648.72	-	1,648.72	1,648.72	1,648.72	0.00	-
225		Documentation and library expenditure									
	2250	Library funds, purchase of books	12,000.00	10,351.28	1,648.72	-	1,648.72	1,648.72	1,648.72	0.00	-
	2252	Subscription to newspapers and periodicals	80,000.00	-	80,000.00	-	80,000.00	80,000.00	69,380.73	10,619.27	-
	2255	Subscription to view-data services	-	-	-	-	-	-	-	-	-
		Article 225 - Total	80,000.00	-	80,000.00	-	80,000.00	80,000.00	69,380.73	10,619.27	-
		CHAPTER 22 - TOTAL	639,000.00	89,308.26	728,308.26	48.73	728,356.99	727,639.54	563,367.74	164,271.80	717.45

Statement of Expenditure for the Financial Year 2014-- Current Appropriations C1, C4 & R0 (Title 2) --continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014

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	5,000.00	15,000.00	-	15,000.00	14,830.75	13,230.48	1,800.27	189.25
232	2320	Bank Charges	3,000.00	1,180.00	1,820.00	-	1,820.00	1,820.00	1,029.71	790.29	-
235	2350	Uniforms and working clothes	2,000.00	1,701.85	298.15	-	298.15	298.15	298.15	-	-
239		Other administrative expenditure									
	2390	Publications	3,000.00	1,700.00	1,300.00	-	1,300.00	1,300.00	400.32	899.68	-
	2394	Petty expenses	1,000.00	542.27	457.73	-	457.73	417.24	417.24	-	40.49
		<i>Article 239 - Total</i>	<i>4,000.00</i>	<i>2,242.27</i>	<i>1,757.73</i>	<i>-</i>	<i>1,757.73</i>	<i>1,717.24</i>	<i>817.56</i>	<i>899.68</i>	<i>40.49</i>
		CHAPTER 23 - TOTAL	29,000.00	10,124.12	18,875.88	-	18,875.88	18,666.14	15,375.90	3,290.24	209.74
		CHAPTER 24 - POSTAL AND TELECOMMUNICATIONS CHARGES									
240	2400	Postage and delivery charges	27,000.00	4,000.00	23,000.00	-	23,000.00	21,983.76	21,045.64	938.12	1,016.24
241	2410	Telephone, telegraph, telex, radio, television	50,000.00	6,756.13	43,243.87	-	43,243.87	43,242.87	40,299.14	2,943.73	1.00
		CHAPTER 24 - TOTAL	77,000.00	10,756.13	66,243.87	-	66,243.87	65,226.63	61,544.78	3,881.85	1,017.24
		TITLE 2 TOTAL (All Assigned Revenue Included)	1,533,000.00	20,090.96	1,512,909.04	48.73	1,512,957.77	1,509,848.32	1,275,352.05	234,496.27	3,109.45
		TITLE 2 TOTAL (C1 only)	1,533,000.00	41,272.27	1,491,727.73	48.73	1,491,776.46	1,488,667.01	1,256,724.74	231,942.27	3,109.45

Statement of Expenditure for the Financial Year 2014 – Current Appropriations C1, C4 & R0 (Title 3)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014

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	510,000.00	175,061.92	334,938.08	-	334,938.08	334,933.54	299,297.29	35,636.25	4.54
301	3010	Dissemination of information	298,000.00	81,009.25	216,990.75	-	216,990.75	214,264.70	175,648.11	38,616.59	2,726.05
	3011	Publication of results of studies									
	3012	Marketing and promotional activities	285,000.00	43,574.83	221,425.17	-	221,425.17	221,425.17	163,427.67	57,997.50	-
		<i>Article 301 - Total (IPA Excluded)</i>	<i>563,000.00</i>	<i>124,664.08</i>	<i>438,415.92</i>	<i>-</i>	<i>438,415.92</i>	<i>435,689.87</i>	<i>339,075.78</i>	<i>96,614.09</i>	<i>2,726.05</i>
				<i>438,415.92</i>	<i>438,415.92</i>	<i>-</i>	<i>438,415.92</i>	<i>435,689.87</i>	<i>339,075.78</i>	<i>96,614.09</i>	<i>2,726.05</i>
303	3030	Studies and pilot schemes relating to living and working conditions	4,440,000.00	857,330.00	5,297,330.00	48,279.58	5,345,609.58	5,291,175.45	1,727,738.18	3,563,437.27	54,434.13
	3030	Studies and pilot schemes relating to living and working conditions (R0) - Assigned Revenue	<i>pm</i>		<i>670,637.25</i>	<i>-48,279.58</i>	<i>622,417.67</i>	<i>51,809.35</i>	<i>15,542.74</i>	<i>606,874.93</i>	<i>-</i>
	3030	Other studies and pilot schemes relating to living and working conditions (R0)									
		<i>Article 303 - Total</i>	<i>4,440,000.00</i>	<i>-</i>	<i>5,968,027.25</i>	<i>0.00</i>	<i>5,968,027.25</i>	<i>5,342,984.80</i>	<i>1,743,280.92</i>	<i>4,170,312.20</i>	<i>54,434.13</i>
		<i>Article 303 - Total (R0 / IPA / Assigned Revenue excluded)</i>	<i>4,440,000.00</i>	<i>857,330.00</i>	<i>5,297,330.00</i>	<i>48,279.58</i>	<i>5,345,609.58</i>	<i>5,291,175.45</i>	<i>1,727,738.18</i>	<i>3,563,437.27</i>	<i>54,434.13</i>

Statement of Expenditure for the Financial Year 2014– Current Appropriations C1, C4 & R0 (Title 3) and totals for all Titles – continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014											
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	892,000.00	- 529,000.00	363,000.00	9,059.68	372,059.68	370,694.05	319,646.93	51,047.12	1,365.63
	3040	General costs of meetings	40,000.00	- 12,325.00	27,675.00	-	27,675.00	27,675.00	27,675.00	-	-
	3041	Interpretation costs	165,000.00	- 12,000.00	153,000.00	-	153,000.00	152,668.78	143,200.92	9,467.86	331.22
	3042	Meetings of the Administrative Board	1,097,000.00	- 553,325.00	543,675.00	9,059.68	552,734.68	560,037.83	495,157.06	64,880.77	1,696.85
		Article 304 - Total (R0/ R0/ IPA / Assigned Revenue excluded)	1,097,000.00	- 553,325.00	543,675.00	9,059.68	552,734.68	508,226.46	479,614.32	60,514.98	1,696.85
305		Translation of study reports and working documents for seminars, co-ordination meetings, colloquia, etc.	630,000.00	-	495,000.00	-	495,000.00	495,000.00	437,047.00	57,953.00	-
		Article 305 - Total (R0/ R0/ IPA / Assigned Revenue excluded)	630,000.00	- 135,000.00	495,000.00	-	495,000.00	495,000.00	437,047.00	57,953.00	-
		TITLE 3 TOTAL (all assigned revenue included)	7,240,000.00	540,056.25	7,780,056.25	9,059.68	7,789,115.93	7,159,646.04	3,309,223.84	4,421,030.52	58,861.57
		TITLE 3 TOTAL (C1 assigned revenue excluded)	7,240,000.00	-130,641.00	7,109,359.00	57,339.26	7,166,698.26	7,107,836.69	3,293,681.10	3,814,155.59	58,861.57
		GRAND TOTALS (C1 Only- Assigned Revenue excl.)	20,557,000.00	893,000.00	21,450,000.00	-676,980.74	20,773,019.26	20,703,859.88	16,578,476.17	4,125,383.71	69,159.38
		Reversal for Assigned Revenue C4				54,563.07	54,563.07	38,370.96	25,628.94	28,934.13	
		Reversal for Assigned Revenue R0				622,417.67	622,417.67	57,809.35	15,542.74	606,874.93	
		GRAND TOTALS (C1 + Assigned Revenue R0 and C4)	20,557,000.00	893,000.00	21,450,000.00	-	21,450,000.00	20,793,980.19	16,619,647.85	4,761,192.77	69,159.38

Statement of Expenditure for the Financial Year 2014 (C4)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014 - 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	220.97	0.00	0.00	220.97	0.00
117	1175	Work/Sent Out	10,128.02	10,128.02	0.00	10,128.02	0.00
117	1177	Trainees	485.10	0.00	0.00	485.10	0.00
130	1300	Mission expenses, travel expenses and other incidental expenditure	13,887.67	6,628.31	6,628.31	7,259.36	0.00
140	1400	Restaurants and Canteens	5,000.00	0.00	0.00	5,000.00	0.00
142	1420	Other welfare expenditure	3,660.00	373.32	373.32	3,286.68	0.00
		TITLE 1 TOTAL	33,381.76	17,129.65	7,001.63	26,380.13	0.00

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2014 - Fund Source C4							
Art.	Item	Heading	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		TITLE 2: BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE					
204	2040	Fitting-out of premises	18,627.31	18,627.31	18,627.31	0.00	0.00
220	2202	Postage and delivery charges	2,554.00	2,554.00	0.00	0.00	0.00
		TITLE 2 TOTAL	21,181.31	21,181.31	18,627.31	2,554.00	0.00

GRAND TOTALS	54,563.07	38,310.96	25,628.94	28,934.13	0.00
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Statement of Expenditure for the Financial Year 2014 (C5)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (C5) FROM 2013 TO 2014 AS AT 31.12.14							
Art.	Item	Heading	Appropriations carried over from 2013 to 2014 (not committed)	Commitments	Payments	Carry-Overs to 2015	Appropriations Cancelled
		TITLE 1 - Staff					
110	1100	Basic Salaries	8,306.55	8,306.55	8,306.55	0.00	0.00
181	1810	Recruitment	300.30	0.00	0.00	0.00	300.30
130	1300	Missions, travel & Incidental expenses	3,852.41	3,852.41	3,852.41	0.00	0.00
		TITLE 1 TOTAL	12,459.26	12,158.96	12,158.96	0.00	300.30

240	2400	TITLE 2 - Administration Electronic office equipment	111.87	111.87	111.87	0.00	0.00
		TITLE 2 TOTAL	111.87	111.87	111.87	0.00	0.00

		TITLE 3 - OPERATING EXPENDITURE					
301	3010	Publication of results of studies	2726.05	2,726.05	0.00	2,726.05	0.00
304	3040	General costs of meetings	75,004.77	75,004.77	75,004.77	0.00	0.00
305	3050	Translation of study reports	330.00	0.00	0.00	0.00	330.00
		TITLE 3 TOTAL	78,060.82	77,730.82	75,004.77	2,726.05	330.00

GRAND TOTALS	90,631.95	90,001.65	87,275.60	2,726.05	630.30
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Statement of Expenditure for the Financial Year 2014 (R0 – Utilisation of Appropriations carried over from 2013 and newly entered appropriations in 2014)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2013 TO 2014 AS AT 31.12.14								
Art.	Item	Heading	Carry Over Balance from 2013	Commitments in 2014	Appropriations Cancelled / re-classified	Payments 2014	Carry Overs to 2014	
130	1300	Mission expenses, travel expenses and other incidental expenditure	4,500.00	4,500.00	0	2,467.90	2,032.10	
303	3030	Studies and pilot schemes relating to living and working conditions - IPA	152,351.38	124,344.46	0.00	100,204.41	52,146.97	
304	3040	General Meetings - IPA	9,409.34	9,409.34	0.00	8,352.02	1,057.32	
305	3050	Translations	24,010.00	24,010.00	0.00	24,010.00	0.00	
GRAND TOTALS			190,270.72	162,263.80	0.00	135,034.33	55,236.39	
R0								
STATEMENT OF USE OF NEW APPROPRIATIONS FOR ASSIGNED REVENUE III 2014 AS AT 31.12.14								
Art	Item	Heading	New Appropriations in 2014	New Commitments in 2014	Appropriations Cancelled	Payments 2014	Carry Overs to 2014	
			0.00	0.00	0.00	0.00	0.00	
303	3030	Studies and pilot schemes relating to living and working conditions	622,417.67	51,809.35	0.00	15,542.74	606,874.93	
		<i>thereof 6TH EWCS in Norway</i>	387,408.47	41,534.09	0.00	12,460.22	374,948.25	
		<i>thereof 6TH EWCS in Switzerland</i>	10,275.26	10,275.26	0.00	3,052.52	7,192.74	
		<i>thereof 6TH EWCS in Slovenia</i>	20,012.60	0.00	0.00	0.00	20,012.60	
		<i>thereof 6TH EWCS in Belgium</i>	204,721.34	0.00	0.00	0.00	204,721.34	
GRAND TOTALS			622,417.67	51,809.35	0.00	15,542.74	606,874.93	
							Appropriations not committed	598,615.24
							Appropriations not paid but committed	60,406.66
Total			812,688.39	214,073.15	0.00	150,577.07	662,111.32	

Utilisation of Carry Forward Appropriations from 2013 to 2014 – C8

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (C8) FROM 2013 TO 2014 AS AT 31.12.14				
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	37,599.36	36,603.27	996.09
1175	Temporary staff and other services and work sent out for translation and typing	75,263.21	69,027.78	6,235.43
1180	Miscellaneous Expenditure on Staff Recruitment	16,683.96	9,590.89	7,093.07
1183	Removal Expenses	11,368.45	11,368.45	0.00
1300	Mission expenses, travel expenses and other incidental expenditure	17,150.76	13,770.84	3,379.92
1400	Restaurants and canteens	33,060.16	27,608.18	5,451.98
1410	Medical Service	3,779.34	2,256.00	1,523.34
1420	Other welfare expenditure	600.00	276.00	324.00
1430	Entertainment and representation expenses	574.83	574.83	0.00
TITLE 1 TOTAL		196,080.07	171,076.24	25,003.83
TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE				
2020	Water, gas, electricity and heating	15,068.91	12,335.60	2,733.31
2030	Cleaning and maintenance	104.60	0.00	104.60
2031	Facilities management	35,889.33	35,889.31	0.02
2040	Fitting-out of premises	81,961.00	80,191.00	1,770.00
2200	Technical equipment and installations	406.44	350.00	56.44
2204	Electronic office equipment	281,934.37	279,856.24	2,078.13
2250	Library expenses, purchase of books	11,690.10	11,669.74	20.36
2300	Stationery and office supplies	612.29	612.29	0.00
2320	Bank charges	159.82	159.82	0.00
2390	Publications	855.88	855.88	0.00
2400	Postage and delivery charges	27.00	27.00	0.00
2410	Telephone, telegraph, telex, radio, television	3,403.39	2,529.70	873.69
TITLE 2 TOTAL		432,113.13	424,476.58	7,636.55
TITLE 3 - OPERATING EXPENDITURE				
3000	Establishment of operational documentation	93,439.50	83,199.50	10,240.00
3010	Publication of results of studies	52,316.43	52,316.43	0.00
3012	Marketing and promotional activities	47,543.75	47,464.69	79.06
3030	Studies and pilot schemes relating to living and working conditions	2,884,190.29	2,862,425.04	21,765.25
3040	General costs of meetings	53,203.18	46,953.20	6,249.98
3042	Administrative Board meetings	13,203.33	4,295.26	8,908.07
3050	Translation of study reports	231,884.50	231,884.50	0.00
TITLE 3 TOTAL		3,375,780.98	3,328,538.62	47,242.36
GRAND TOTALS		4,003,974.18	3,924,091.44	79,882.74

Utilisation of Carry Forward Appropriations from 2013 to 2014 – C3

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (C3) FROM 2013 TO 2014 AS AT 31.12.14							
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	230,718.00	230,718.00	0.00	230,718.00	0.00
GRAND TOTALS			230,718.00	230,718.00	0.00	230,718.00	0.00

8 CREDIT OPERATIONS IN 2014

During the financial year 2014, a number of budgetary transfers took place in order to reallocate resources from areas where budgetary savings were identified towards areas of scarce resources to ensure the achievement of the year's objectives, retain flexibility in budget management and allow for reacting to change in different budget lines once the approved budget was published. There were 94 budgetary transfers made within and between titles before the amending budget was adopted in December. The cumulative amount of transfers amounted to 1,597,602.71 €. The net impact by title was as follows: Title 1: +364,000 €, Title 2: -20,000 € and Title 3: 549,000 €.

The cumulative amounts of transfers after the adoption of amending budget amounted to -9K € in Title 1 and +9K in Title 3. Additionally, there were some other adjustments requiring credit operations between fund sources resulting in nine budget transfers altogether, totalling 61,609.78 €.

According to Article 27.4 of Eurofound's Financial Regulation, the Governing Board has to be informed about all budget transfers made by the Director. These transfers are regularly reported to the Bureau as part of the Director's progress report. In 2014, the budget transfers were reported in August, October, December and January 2015 (the latter refers to those transfers made after the amending budget was approved).

All changes in the budget structure raised the need for a budget amendment during the remainder of 2014. The budget amendment required approval by the Governing Board. Eurofound published an amended budget totalling 21,450K € in December 2014.

In ABAC, the final appropriations entered for 2014 amounted to 20,773K € in C1, 622K € in R0 and 55K € 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.

In Title 1 (staff and staff-related expenditure), the aforementioned Court decisions (see: Revenue: Budget Implementation) led to the payment of salary arrears which are reflected in the budget lines for 'Basic salaries' and the corresponding allowances (mainly the salary weighting based on the country coefficient).

The changes in Title 2 (buildings and infrastructure) are mainly explained by decreases in the costs of building-related projects and the increase of ICT-related expenditure (mostly due to the purchase of video conferencing hardware).

Alongside some savings in the operational documentation system, meetings and translations, the development in Title 3 is characterised by the increase of funds made available in 'Studies and pilot schemes' and, specifically, the allocation of additional funds for the sixth European Working Condition Survey.

8.1 LIST OF CREDIT OPERATIONS IN THE ORIGINAL BUDGET 2014

CREDIT TRANSFERS IN THE ORIGINAL BUDGET 2014						
Date	Explanation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
08/05/2014	Funds for technical equipment purchases	BL 2040	Firing Out Premises	BL 2200	Technical Equipment	4,000.00
03/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 1100	Basic Salaries	EL 1150	Salary Weightings	10,000.00
04/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 1100	Basic Salaries	EL 1150	Salary Weightings	1,275.00
04/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 1182	Retestation and Resettlement Allowances	EL 1150	Salary Weightings	5,000.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2031	Facilities Management	EL 1150	Salary Weightings	20,000.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2040	Firing Out Premises	EL 1150	Salary Weightings	36,000.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2100	Rent	EL 1150	Salary Weightings	1,741.94
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2210	Furniture	EL 1150	Salary Weightings	5,000.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2300	Stationery and Office Supplies	EL 1150	Salary Weightings	2,600.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2320	Publications	EL 1150	Salary Weightings	1,500.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2400	Postage and Delivery Charges	EL 1150	Salary Weightings	2,600.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2410	Telephone, TV and Radio	EL 1150	Salary Weightings	5,000.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 2300	Bank Charges	EL 1150	Salary Weightings	1,250.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 1175	Work Sent Out	EL 1150	Salary Weightings	48,500.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 1300	Missions	EL 1150	Salary Weightings	29,350.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 1177	Trainees	EL 1150	Salary Weightings	5,000.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 1120	Training	EL 1150	Salary Weightings	6,000.00
26/05/2014	Funds for increase of co-efficient from 109.1 to 113 in Ireland	BL 3000	Electronic Doc. System	EL 1150	Salary Weightings	95,563.07
27/05/2014	Appropriation adjustment to cover ETO water purchases (SIP Web)	BL 1300	Missions	EL 1450	Restaurants and canteens	650.00
27/05/2014	Funds to cover one off payment for travel allowances for annual leave	BL 3000	Electronic Doc. System	EL 1141	Travel for Annual Leave	20,636.93
27/05/2014	Funds to cover one off payment for travel allowances for annual leave	BL 1100	Basic Salaries	EL 1141	Travel for Annual Leave	2,966.35
18/2014	Funds for courier services for the second half of 2014	BL 2300	Stationery and Office Supplies	BL 2450	Postage and delivery	2,784.65
4/9/2014	Funds to cover general stationery in 2014	BL 2010	Insurance	BL 2350	Stationery and Office Supplies	1,394.86
24/9/2014	Additional budget for the new teleconference system	BL 3040	General Meetings	BL 2204	Electronic Office Equipment	78,445.00
29/10/2014	Funds to cover misc expenditure in Eurofund canteen (policy, plates etc.)	BL 1410	Medical Expenses	BL 1450	Restaurants and canteens	2,500.00
14/11/2014	Additional budget for ICT equipment (e.g Click Dimension software, Cisco phones, surface tablets)	BL 2040	Firing Out Premises	BL 2204	Electronic Office Equipment	13,273.77
14/11/2014	Additional budget for ICT equipment (e.g Click Dimension software, Cisco phones, surface tablets)	BL 2300	Stationery and Office Supplies	BL 2204	Electronic Office Equipment	500.00
14/11/2014	Additional budget for ICT equipment (e.g Click Dimension software, Cisco phones, surface tablets)	BL 2320	Bank Charges	BL 2204	Electronic Office Equipment	250.00
14/11/2014	Additional budget for ICT equipment (e.g Click Dimension software, Cisco phones, surface tablets)	BL 2350	Hygiene and Working Clothes	BL 2204	Electronic Office Equipment	500.00
14/11/2014	Additional budget for ICT equipment (e.g Click Dimension software, Cisco phones, surface tablets)	BL 2390	Publications	BL 2204	Electronic Office Equipment	200.00
14/11/2014	Additional budget for ICT equipment (e.g Click Dimension software, Cisco phones, surface tablets)	BL 2394	Petty Expenses	BL 2204	Electronic Office Equipment	500.00
14/11/2014	Additional budget for ICT equipment (e.g Click Dimension software, Cisco phones, surface tablets)	BL 2400	Postage and delivery Charges	BL 2204	Electronic Office Equipment	6,611.22
14/11/2014	Additional budget for ICT equipment (e.g Click Dimension software, Cisco phones, surface tablets)	BL 2410	Telephone, TV and Radio	BL 2204	Electronic Office Equipment	1,000.00
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 1100	Basic Salaries	EL 1150	Salary Weightings	7,231.78
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 1101	Family Allowances	EL 1150	Salary Weightings	48,000.22
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 1131	Expatriation Allowance	EL 1150	Salary Weightings	1,785.28
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 1132	Unemployment Insurance	EL 1150	Salary Weightings	2,654.99
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 1141	Travel expenses	EL 1150	Salary Weightings	535.58
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 1152	Retestation and resettlement allowances	EL 1150	Salary Weightings	53,193.60
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 1184	Temporary duty Subsistence	EL 1150	Salary Weightings	17,520.73
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 1150	Overtime	EL 1150	Salary Weightings	2,203.30
28/11/2014	Appropriations to cover increase of co-efficient from 113 to 115.9 in Ireland from 1/7/2014	BL 3000	Electronic Doc. System	EL 1150	Salary Weightings	31,262.16
1/12/2014	Appropriations to cover Contract Agents salaries in December salary run	BL 1175	Work Sent Out	EL 1121	Contract Agents	7,000.00
1/12/2014	Appropriations to cover Contract Agents salaries in December salary run	BL 1120	Training	EL 1121	Contract Agents	15,638.84
1/12/2014	Appropriations to cover Contract Agents salaries in December salary run	BL 1177	Trainees	EL 1121	Contract Agents	5,000.00
1/12/2014	Appropriations to cover Contract Agents salaries in December salary run	BL 1181	Travel expenses	EL 1121	Contract Agents	104.46
1/12/2014	Appropriations to cover Secretarial Allowances in December salary run	BL 1180	Staff Recruitment	EL 1103	Secretarial Allowances	456.16
1/12/2014	Appropriations to cover Secretarial Allowances in December salary run	BL 1181	Travel expenses	EL 1103	Secretarial Allowances	574.57
1/12/2014	Appropriations to cover Insurance Against Sickness in December salary run	BL 1177	Trainees	EL 1130	Insurance Against Sickness	3,000.00
1/12/2014	Appropriations to cover Insurance Against Sickness in December salary run	BL 1175	Work Sent Out	EL 1130	Insurance Against Sickness	1,960.30
1/12/2014	Appropriations to cover Expatriation Allowances in December salary run	BL 1175	Work Sent Out	EL 1102	Expatriation Allowance	4,294.84
1/12/2014	Appropriations to cover the new Board table	BL 2250	Vehicles and Transportation	EL 2210	Furniture	607.00
17/12/2014	Rep balances in 2014	BL 1103	Secretarial Allowances	EL 1100	Basic Salaries	300.00
17/12/2014	Rep balances in 2014	BL 1175	Work Sent Out	EL 1100	Basic Salaries	6,703.14
17/12/2014	Rep balances in 2014	BL 1160	Staff Recruitment	EL 1100	Basic Salaries	6,730.48
17/12/2014	Rep balances in 2014	BL 1181	Travel expenses	EL 1100	Basic Salaries	1,362.91
17/12/2014	Rep balances in 2014	BL 1177	Trainees	EL 1100	Basic Salaries	78.15
17/12/2014	Rep balances in 2014	BL 1182	Removal expenses	EL 1100	Basic Salaries	4,009.34

17 12 2014	DHIL Courier services	BL 2410	Telephone, TV and Radio	BL 2400	Postage and delivery	757.13
17 12 2014	DHIL Courier services	BL 2350	Uniforms and Working Clothes	BL 2400	Postage and delivery	1,119.24
17 12 2014	Bank Charges during the last quarter of 2014	BL 2200	Technical Equipment	BL 2320	Bank Charges	320.00
17 12 2014	Commitment adjustment for to cover the final invoice for Matrix Networking	BL 2200	Technical Equipment	BL 2204	Electronic Office Equipment	42.27
17 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 3000	Electronic Doc. System	BL 3030	Research and study contracts	27,569.76
17 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 3010	Publication of Study Results	BL 3030	Research and study contracts	81,009.25
17 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 3012	Marketing and promotion	BL 3030	Research and study contracts	43,574.83
17 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 3041	Interpretation	BL 3030	Research and study contracts	12,325.00
17 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 3042	Governing Board	BL 3030	Research and study contracts	12,000.00
17 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 3050	Translation	BL 3030	Research and study contracts	135,000.00
17 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 3040	General Meetings	BL 3030	Research and study contracts	430,304.97
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 1120	Training	BL 3030	Research and study contracts	27,589.66
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 1153	Removal expenses	BL 3030	Research and study contracts	8,891.91
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 1300	Missions	BL 3030	Research and study contracts	28,000.00
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 1410	Medical Expenses	BL 3030	Research and study contracts	3,500.00
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 1420	Other Welfare expenditure	BL 3030	Research and study contracts	5,071.83
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 1430	Representation and Entertainment	BL 3030	Research and study contracts	3,000.00
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 2010	Insurance	BL 3030	Research and study contracts	71.42
18 12 2015	Reallocation of funds to the 6th Working Condition Survey	BL 2020	Water, Gas, electricity and heating	BL 3030	Research and study contracts	4,000.00
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 2031	Facilities Management	BL 3030	Research and study contracts	6,591.78
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 2040	Fitting out of Premises	BL 3030	Research and study contracts	14,218.23
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 2090	Other Expenditure	BL 3030	Research and study contracts	5,461.30
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 2200	Technical Equipment	BL 3030	Research and study contracts	3,773.73
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 2230	Vehicles and Transportation	BL 3030	Research and study contracts	9,444.28
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 2300	Stationary and Office Supplies	BL 3030	Research and study contracts	1,100.00
18 12 2014	Reallocation of funds to the 6th Working Condition Survey	BL 2350	Uniforms and Working Clothes	BL 3030	Research and study contracts	82.61
18 12 2015	Reallocation of funds to the 6th Working Condition Survey	BL 2394	Petty Expenses	BL 3030	Research and study contracts	42.27
18 12 2014	Amending Budget -2014 adjustment	BL 1175	Work Sent Out	BL 3040	General Meetings	10,128.02
18 12 2014	Amending Budget -2014 adjustment	BL 3030	Research and study contracts	BL 3040	General Meetings	6,116.01
18 12 2014	Amending Budget -2014 adjustment	BL 3010	Publications of study Results	BL 2410	Telephone, TV and Radio	1.00
22 12 2014	Amending Budget -2014 adjustment	BL 3010	Publications of study Results	BL 1100	Basic Salaries	1,409.27
SAP only						
22 12 2015	Amending Budget -2014 adjustment	BL 3040	General Meetings			27,000.00
08 01 2015	Amending Budget -2014 adjustment - increase of C1 appropriations due not cashed assigned revenue	-		BL 3030	Research and study contracts	48,279.58
08 01 2015	Amending Budget -2014 adjustment - increase of C1 appropriations due not cashed assigned revenue	-		BL 1300	Missions	2,960.76
08 01 2015	Amending Budget -2014 adjustment	-		BL 3010	Publications of study results	1,410.27
08 01 2015	Amending Budget -2014 adjustment	BL 3040	General meetings			430.38
						1,597,602.71
						COUNT: 94

8.2 CREDIT TRANSFERS IN THE AMENDING BUDGET 2014

SUMMARY OF CREDIT TRANSFERS/MOVEMENTS/ADJUSTMENTS POST-AMENDING BUDGET 2014						
Date	Explanation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount (net)
22 12 2014	Actual expenditure for meetings higher than forecasted	BL 1175 (C1)	Work sent out	BL 3040 (C1)	General meetings	9,659.68
22 12 2014	Final expenditure for electronic office equipment slightly more than forecasted and the amount in the amending budget 2014	BL 1175 (C1)	Work sent out	BL 2204 (C1)	Electronic Office Equipment	48.73
22 12 2014	Final expenditure for recruitment slightly more than forecasted than the amount in the amending budget 2014	BL 1175 (C1)	Work sent out	BL 1180 (C1)	Recruitment	1,000.00
22 12 2014	Adjustment for Assigned Revenue C4 cashed but not included in amending budget 2014	BL 1100 (C1)	Basic salaries	BL 1100 (C4)	Basic Salaries	220.97
08 01 2015	Adjustment for Assigned Revenue C4 cashed but not included in amending budget 2014	BL 1175 (C1)	Work sent out	BL 1420 (C4)	Other Welfare	19.61
08 01 2015	Adjustment for Assigned Revenue C4 cashed but not included in amending budget 2014	BL 1100 (C1)	Basic salaries	BL 1420 (C4)	Other Welfare	0.39
22 12 2015	Final expenditure for recruitment slightly more than forecasted and the amount in the amending budget 2014	BL 1100 (C1)	Basic salaries	BL 1181 (C1)	Travel expenses	0.08
08 01 2015	Amending Budget 2014 adjustment - increase of C1 appropriations due not cashed assigned revenue from mission expense recoveries	BL 1300 (C4)	Work sent out	BL 1300 (C1)	Missions	2,960.76
08 01 2015	Amending Budget -2014 adjustment - increase of C1 appropriations due not cashed assigned revenue from Spain towards 6th EWCS	BL 3030 (C1)	Study Contracts	BL 3030 (R0)	Study Contracts	48,279.58
						61,609.78
						COUNT: 9