



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

Financial Year 2018

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

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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2018

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 9 September 2016 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 2018. 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 (incl. infrastructure and building)
- 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.

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).

Reporting Currency

The currency used is the Euro.

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

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 2016 to 2017
C3	Non-automatic carryovers of current years commitment appropriations to be used before 31/3	Art.14.3	C3 from 2016 to 2017.
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.

BUDGETARY PROCEDURE 2018

Draft Estimate

During the meeting that took place on 20 January 2017, the Bureau of the Governing Board reviewed the 2018 Draft Estimate as part of the single Programming Document 2017-2020 (B 261/5). The information received from the Commission ('Budgetary circular 2014') requested a nominal freeze of the subsidy for 2018 on the level of the 2013, 2014, 2015, 2016 and 2017 figure of 20,371,000 €. The total budget draft estimate was 20,571,000 €.

On 31 January 2017, the draft budget was adopted by written procedure (Written procedure 2017-01-GB).

The adopted draft budget proposal was sent on behalf of the Governing Board to the European Commission. The Commission, in their Draft Budget, kept the general subsidy at the requested level.

Adopted budget 2018

After negotiations between the Council and the Parliament and a conciliation process, the EU budget was approved by the Council and by Parliament on 30 November. As part of the total EU budget the budgetary authority approved Eurofound's general subsidy in line with a proposal from the Commission.

On 22 December 2017, the Governing Board adopted the final budget 2018 by written procedure.

Amending Budget 2018

Article 34 in combination with article 33 of Eurofound's Financial Regulation of 9 September 2016 stipulates that any amendment to the budget shall be the subject of an amending budget. In line with the practice in other EU institutions and bodies, the amendment is usually done at the end of the budgetary year to have a stable forecast for revenue and expenditure. The amending budget follows the same procedure as the initial budget including the publication in the Official Journal within 3 months of the approval.

All revenue and expenditure budget lines were adjusted according to the latest forecast as at the end of November 2018 to give a clear and transparent view of the forecasted budget execution. The changes and transfers of funds between the different budget lines made possible a high budget execution.

The figures for Title 1 (staff and staff-related expenditure) reflected the recent result of the annual salary calculation done by Eurostat which led to an increase of salaries for all EU staff of 1.7% from July 2018 on. The country coefficient for Ireland decreased by 2.1%.

Some funds became available during the course of 2018 due to savings in Title 1 (staff related expenditure) and Title 3 (operational expenditure), mainly in salary weightings, translation of study reports and general costs of meetings. This surplus was assigned to Title 3 (operational documentation systems and studies and pilot schemes) where it was possible to be consumed on

important web development projects and front loading the European Working Conditions Survey.

The amending budget was approved on 21 December 2018 by written procedure.

HARMONISATION TABLES FOR BUDGET IMPLEMENTATION

SUMMARY OF BUDGET IMPLEMENTATION IN 2018 (000€)

(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 (IC1)	20,371	20,371	Title I Staff	13,197	13,149	12,943	206	49	139	0	98	0	41
Other revenue - miscellaneous (IC1)	0	0	Title II Administration	1,517	1,514	1,208	306	3	816	0	800	0	16
Other revenue - services rendered (IC1)	122	151	Title III Operating activities	5,870	5,834	2,873	2,961	36	2,996	0	2,950	0	47
Internally Assigned revenue (IC4)	27	51	Expenditure from Internally Assigned revenue (C4 and C5)	8	4	4	0	0	3	1	1	0	0
Externally Assigned revenue (IPA IR1)	0	0	Expenditure from Externally Assigned revenue (IPA R0)	190	111	95	16	0	0	0	0	0	0
Externally Assigned revenue (Other IR1)	190	190	Expenditure from Externally Assigned revenue (Other R0)	22	22	22	0	0	0	0	0	0	0
TOTAL	20,710	20,763	TOTAL	20,804	20,633	17,144	3,489	87	3,955	1	3,849	0	103

C1 = Appropriations for Current Year

C8= Appropriations Carried over from previous year

C4 = Appropriations for re-use

C3 = Appropriations Carried over by decision of Board

R0 = Appropriations arising from assigned revenue

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	Amending budget	Revenues in the final budget	Recovery orders (in 2017 + from preceeding years)	Collected amounts	Amounts still to be collected
	1	2	3=1+2	4	5	6=4-5
General subsidy from the European Commission	20,371	0	20,371	20,371	20,371	0
Financial revenue	15	11	26	26	26	0
Other Miscellanious (C1)	28	-27	1	1	0	1
Other Miscellanious (C4)	<i>pm</i>	13	0	25	25	0
Revenue from services rendered (C1)	157	-35	122	151	151	0
TOTAL	20,571	-38	20,520	20,574	20,573	1

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 2018 stands at about 500 €. This amount will be recovered in 2019.

Revenue is 38K € (0.18%) lower than originally budgeted for. The actual revenue received against services rendered was lower than estimated.

SUMMARY OF CHANGES FROM ORIGINAL TO FINAL BUDGET EXPENDITURE (000€)

Item	Budget Heading	Initial Budget for the year	Amending budget I	Cumulative Transfers	Final budget for the year	Change in appropriations for assigned revenue	Authorised appropriations
		13,400	-212	-8	13,180	0	13,180
	TITLE I: Staff expenditure (C1)	13,400	-212	-8	13,180	0	13,180
		1,500	12	5	1,517	0	1,517
	TITLE II: Administrative expenditure (C1)	1,500	12	5	1,517	0	1,517
		5,671	339	-140	5,870	0	5,870
	TITLE III: Operating expenditure (C1)	5,671	339	-140	5,870	0	5,870
							0
	Expenditure from assigned revenues (R0)	pm			143		
	Expenditure from assigned revenues (C4)	pm			0	0	25
	TOTAL BUDGET	20,571	139	-143	20,710	0	20,592

Eurofound published an amended budget totalling 20,710K € in December 2018. In ABAC, final appropriations entered for 2018 amounted to 20,567K € in C1 and 24K € in C4 fund sources respectively.

The actual appropriations in Title 1 (staff and staff-related expenditure) were ca. 212K€ (1.6%) lower than initially budgeted. A major factor in this figure was the reduction in the country coefficient. The new correction coefficient for Ireland was applied from 1 July 2018 and decreased from 119.8 % to 117.7 % (-2.1%). Additionally, actual training expenditure resulted in further savings. The annual update of salaries amounting to +1.7%, took effect from 1 July 2018.

The increase of Title 2 (administration, buildings and infrastructure) by 17K€ (1.1%) is explained by reallocation of funds to IT infrastructure.

Title 3 (operational expenditure) saw a net increase of ca. 200K€ (3.5%). This funding was received from the lower than expected expenditure in Title 1 and was used to pre-finance the European Working Conditions Survey and the current Web Development programme.

SUMMARY OF BUDGET IMPLEMENTATION OF CURRENT YEAR'S APPROPRIATIONS (000€)

Budget Heading	Type of credits	Authorised Appropriations	Commitments	Commitments (%)	Payments	% paid credits	Automatic carried forward appropriations	Carried forward appropriations by decision	% Carried forward/final credits	Cancel-lations	% cancelled/ final credits
	1	2	3	4=3/2	5	6=5/2	7	8	9=(7+8)/2	10=2-5-7-8	11=10/2
	C1	13,180	13,148	99.8%	12,943	98.2%	205		1.6%	0	0.0%
	C4	24	4	16.7%	4	16.7%	20		83.3%	0	0.0%
TITLE I: Staff expenditure		13,204	13,152	99.6%	12,947	98.1%	225		1.7%	0	0.0%
	C1	1,517	1,514	99.8%	1,208	79.6%	306		20.2%	3	0.2%
	C4	0	0	0.0%	0	0.0%	0		0.0%	0	0.0%
TITLE II: Administrative expenditure		1,517	1,514	99.8%	1,208	79.6%	306		20.2%	3	0.2%
									0.0%		0.0%
	C1	5,870	5,834	99.4%	2,873	48.9%	2,961		50.4%	0	0.0%
	C4	1	0	0.0%	0	0.0%	1		100.0%	0	0.0%
TITLE III: Operating expenditure		5,871	5,834	99.4%	2,873	49%	2,962		50.5%	0	0%
									0.0%		0.0%
	R0	211	133	63.0%	116	55.0%	17		8.1%	78	37.0%
Expenditure from assigned revenues (T1-3)		211	133	63.0%	116	55.0%	17	0	0	78	0
	TOTAL	20,803	20,633	99.2%	17,144	82.4%	3,510	0	16.9%	81	0.4%

The above table shows a breakdown of current authorised appropriations, commitments, payments, carry forward appropriations and cancellations by fund sources in 2018.

Commitments made from general C1 appropriations amounting to 20,496K € represented budget execution rate of 99.66 % of final appropriations which were 20,567 K € in 2018 (2017: 100 %). General C1 Appropriations entered in ABAC not used/cancelled amounting to 70K € represented ca. 0.34 % of final appropriations (2017: 0.01% or 1.6K €).

SUMMARY OF IMPLEMENTATION OF APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR

The table below shows consumption of carry over appropriations from 2017 to 2018 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/reclassified 6=2-4-5
	C8	139	0	98	0	41
	C5	1	1	1	0	0
TITLE I: Staff expenditure		140	1	99	0	41
	C8	815	0	800	0	15
	C5	0	0	0	0	0
TITLE II: Administrative expenditure		815	0	800	0	8
	C8	2,996	0	2,949	0	26
	C5	3		0	3	0
TITLE III: Operating expenditure		2,999	0	2,949	3	26
	R0 (T1 and T3)					
Expenditure from assigned revenues		201	0	107	94	0
TOTAL		4,155	1	3,955	97	75

General appropriations carried over as C8 and cancelled, amounting to 103K €, represented 2.6 % of 3,870K €. In 2017, 1.2 % or 37K € of general carry over appropriations (i.e. C1 in 2017, C8 in 2018) were cancelled.

MONITORING TABLES FOR ASSIGNED REVENUE AND EXPENDITURE

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2017 TO 2018 AS AT 31.12.18							
Art.	Item	Heading	Carryover balance of 2017	Commitments in 2018	Appropriations Cancelled / re-classified	Payments 2018	Carry Overs to 2019
		IPA 2016 377-705					
303	3030	Studies and pilot schemes relating to living and working conditions - IPA 2016	190,000.00	110,802.00		94,713.00	95,287.00
GRAND TOTALS			190,000.00	110,802.00	0.00	94,713.00	95,287.00

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2017 TO 2018 AS AT 31.12.17							
Art	Item	Heading	Carryover balance of 2017	New Commitments in 2018	Appropriations Cancelled	Payments 2018	Carry Overs to 2019
		Other Assigned Revenue Working Group					
304	3040	Expert workshop on the role of Survey Data for Working Time - BAUA	21,724.96	21,724.96	0.00	21,724.96	0.00
GRAND TOTALS			21,724.96	21,724.96	0.00	21,724.96	0.00

Art.	Item	Heading	Carryover balance of 2017	Commitments in 2018	Appropriations Cancelled / re-classified	Payments 2018	Carry Overs to 2019
		Other Assigned revenue					
0	0		0.00	0.00	0.00	0.00	0.00
GRAND TOTALS			0.00	0.00	0.00	0.00	0.00

			Carryover balance of 2017	New Commitments in 2018	Appropriations Cancelled	Payments 2018	Carry Overs to 2019
Cumulative for use of appropriations in 2018:			211,724.96	132,526.96	0.00	116,437.96	95,287.00

The table above shows the cumulative appropriations available, commitments, payments and balances for all assigned revenue

IPA 2016 377-406: In 2018, Eurofound received 190K € for carrying out the 4th EQLS in IPA countries. The appropriations committed in 2018 totalled 111K€ with the majority of payments being made. 95K€ was carried to 2019 for use in the completion of the project.

Bundesanstalt für Arbeitsschutz und Arbeitsmedizin provided ca. 22K€ for an expert workshop on the role of Survey Data for Working Time. The appropriations were fully committed in 2018. All payments were made in 2018.

FOME FOR INFO ONLY (not included above):					
2015: The Future of Manufacturing in Europe (funded by the delegation agreement with the DG Environment)	BALANCE total carryovers on 31/12/14	New appropriations in 2015	New commitments 2015	New payments in 2015	Carry Over Balance 2015
Funds received upon signatures of two Transfers of Funds agreements	0	1,600,000	238,690	39,259	1,560,741
Total projects 2015-2019 in 2015	0	1,600,000	238,690	39,259	1,560,741
2016: The Future of Manufacturing in Europe (funded by the delegation agreement with the DG Environment)	BALANCE total carryovers on 31/12/15	New commitments 2016	New payments in 2016	Cancelled / re-classified 2016	Carry Over Balance 2016
Funds received upon signatures of two Transfers of Funds agreements	1,560,741	1,189,009	209,235	24,000	1,327,506
Total projects 2015-2019 in 2016	1,560,741	1,189,009	209,235	24,000	1,327,506
2017: The Future of Manufacturing in Europe (funded by the delegation agreement with the DG Environment)	BALANCE total carryovers on 31/12/16 / New appropriations in 2017	New commitments 2017	New payments in 2017	Cancelled / re-classified 2017	Carry Over Balance 2017
Funds received upon signatures of two Transfers of Funds agreements	1,327,506	8,071	680,731		646,775
	200,000				200,000
Total projects 2015-2019 in 2017	1,527,506	8,071	680,731	0	846,775

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2018

		2018	2017
REVENUE			
Balancing Commission subsidy	+	20,371,000.00	20,371,000.00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+	190,000.00	
	+	48,168.80	13,506.67
	+	3,041.97	141.59
Fee income	+	138.04	
Other income	+	151,173.00	56,195.00
TOTAL REVENUE (a)		20,763,521.81	20,440,843.26
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	12,957,178.15	12,726,774.54
Appropriations carried over	-	226,070.69	139,982.69
<i>Title II: Administrative Expenses</i>			
Payments	-	1,207,690.53	1,083,985.94
Appropriations carried over	-	306,216.64	815,611.54
<i>Title III: Operating Expenditure</i>			
Payments	-	2,979,662.41	2,952,023.50
Appropriations carried over	-	3,056,270.22	3,001,451.93
TOTAL EXPENDITURE (b)		20,733,088.64	20,719,830.14
OUTTURN FOR THE FINANCIAL YEAR (a-b)		30,433.17	-278,986.88
Cancellation of unused payment appropriations carried over from previous year	+	103,315.96	37,528.29
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	9,773.12	241,458.60
Exchange differences for the year (gain +/-loss -)	+/-	-1,547.62	-1,719.71
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		141,974.63	-1,719.70
Balance year N-1	+/-	0.00	488.92
Positive balance from year N-1 reimbursed in year N to the Commission	-	0.00	-488.92
Result used for determining amounts in general accounting		141,974.63	-1,719.70
Commission subsidy - agency registers accrued revenue and Commission accrued expense		20,229,025.37	20,371,000.00
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		141,974.63	0.00

Balance of the budget outturn account for the financial year 2018 shows a budget surplus of 141,974.63 €

BUDGETARY IMPLEMENTATION RATES (%) IN 2018¹

New Appropriations in 2018	TOTAL	Title 1 - Staff Expenditure	Title 2 - Administrative Expenditure	Title 3 - Operational Expenditure
Final Appropriations (C1, R0, C4)	20,710,000	13,221,079	1,516,865	5,870,869
<i>thereof C1</i>	20,583,920	13,197,133	1,516,811	5,869,976
<i>thereof R0</i>	-			-
<i>thereof C4</i>	24,893	23,946	54	893
Utilisation of new Appropriations (C1, R0, C3, C4)	20,501,792	13,152,805	1,513,907	5,835,080
<i>thereof commitments (C1)</i>	20,496,636	13,148,596	1,513,853	5,834,187
<i>thereof carried over as C3 - not yet committed in 2017</i>	-	-	-	-
<i>thereof commitments (R0)</i>	-	-	-	-
<i>thereof commitments (C4)</i>	5,156	4,209	54	893
<i>Appropriations to be cancelled</i>	70,491	31,798	2,904	35,789
Implementation rate of general appropriations (= Commitments from C1 and C3 appropriations)	99.6%	99.6%	99.8%	99.4%
<i>Implementation rate of all appropriations (= Commitments from C1,C3, R0, C4 appropriations)</i>	99.0%	99.5%	99.8%	99.4%
<i>Percentage of appropriations C1 to be cancelled</i>	0.3%	0.2%	0.2%	0.6%
<i>Appropriations carried over- not yet committed in 2017 (C4 & R0)</i>	0.1%	0.1%	0.0%	0.0%
Carry Over Appropriations from 2017 to 2018	TOTAL	Title 1 - Staff Expenditure	Title 2 - Administrative Expenditure	Title 3 - Operational Expenditure
Carried over C3, C8, C5, R0 from 2017	4,166,393	143,047	815,612	3,207,735
C8 and C3				
Carry Overs of Payment Appropriations C3 from 2016	0			0
Carry Overs of Payment Appropriations C8 from 2016	3,951,418	139,329	815,612	2,996,477
Payments from Carry Overs C8 and C3	3,848,152	98,192	800,076	2,949,883
<i>Leaving to be cancelled an amount of</i>	103,266	41,137	15,535	46,594
<i>Percentage utilised</i>	97.4%	70.5%	98.1%	98.4%
<i>Percentage cancelled</i>	2.6%	29.5%	1.9%	1.6%
C5 - Assigned Revenue				
Carry Overs of Payment Appropriations C5 from 2016 *)	3,251	3,251		
Commitments from Carry Overs C5	654	654		
Payments from Carry Overs C5	654	654		
To be Carried forward to 2019	0	-		0
<i>Leaving to be cancelled an amount of</i>	0			
<i>Percentage utilised (paid in 2018)</i>	20.1%	20.1%	0.0%	0.0%
<i>Percentage cancelled / re-classified</i>	0.0%			
R0 - Assigned Revenue - IPA and other R0				
Carry Over from Appropriations R0	211,725	467		211,258
Payments from Carry overs R0	116,438	467		115,971
To be Carried forward to 2019	95,287		-	95,287
Cancelled/ Reclassified in 2018	0			-
<i>Percentage utilised (paid in 2018)</i>	55.0%	100%		54.9%
<i>Percentage cancelled / re-classified</i>	0.0%	0.0%		0.0%
Summary of utilisation C8, C3, C5, R0 (Carry Over from 2017)				
<i>Percentage for total utilisation in 2018(paid)</i>	95.2%	69.4%	98.1%	95.6%
<i>Percentage to carried forward to 2019</i>	2.3%	0.0%	0.0%	3.0%
<i>Percentage to be cancelled</i>	2.5%	0.0%	0.0%	0.0%

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 2017 : 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

ANALYSIS OF FINANCIAL MANAGEMENT IN RESPECT OF THE YEAR 2018

General Appraisal regarding implementation of the 2018 Budget

Final authorised revenue and appropriations in the amending budget 2018 were 20,710,000 €. Original budget 2018 was 20,571,000 €. The overall increase is 139,000 € or 0.7 %. The actual revenue received against services rendered was lower than estimated and assigned revenue from the IPA project was higher than forecast resulting in an upward adjustment of the amending budget.

The new appropriations entered in the financial system ABAC for the financial year 2018 amounting to 20,710,000 € represented a increase of 1.1 % by comparison with budgetary appropriations of 20,480,000 € for the financial year 2018. The general subsidy received from the Commission included the same amount of 20,371,000 € as in 2017.

Of the total of 20,566,746 € general commitment appropriations (C1) arising from the EU subsidy 20,371,000 € and general non-assigned appropriations of 95,493 € Eurofound achieved a commitment rate of 20,496.245 € or 100 % (compared to 20,464,865 € or 100 % in 2017).

BUDGET IMPLEMENTATION RATE (C1 Appropriations)

Title	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	13,180,013	13,148,214	31,799	99.76%
Title 2	1,516,757	1,513,853	2,904	99.8%
Title 3	5,869,976	5,834,187	35,789	99.39%
Total	20,566,746	20,496,254	70,492	99.65%

C1 appropriations entered in ABAC and not used amounting to 70,492 € represented ca. 0.34 % of final appropriations of 20,566,746 € in 2018 (2017: 0.01 %).

All new commitments (C1, R0, C4) entered for the financial year 2018 amounting to 20,611,647 € represent a budget utilisation rate of 100.0 % in commitment terms (2017: 100 %) of the all entered appropriations.

The carry forward appropriations arising from the EU subsidy and other general appropriations (C1) amounted to 3,473,024 € or 16.9 % of commitments implemented and is ca 12 % less than in 2017. (2017: 3,947,273 € or 19.3 % of commitments implemented in ABAC and 26.5 % more than in 2016)

The total appropriations carried forward (as C8, C5, R0) to 2018 amounted to 3,572,202 € or 17.1 % of appropriations available and is ca. 10.7 % less than in 2017. (2017: 3,957,046 € or 19.1 % of appropriations available and is ca. 17.6 % more than in 2016).

Of the total of 3,951,418 € appropriations (C8 and C3) carried forward from 2017 Eurofound achieved a utilisation rate of 97.4 % in payment terms leaving 103,266 € or 2.6 % to be cancelled. In 2017, cancelled carry forward appropriations amounted to 37,528 € (1.2%), therefore 98.8% of them were utilised.

Analysis of the utilisation of the general appropriations (C1) in 2018 and principal variances as compared with the financial year 2017

The overall level of commitments arising from general C1 appropriations was 31,389 € or 0.15% % higher than in 2017.

COMMITMENTS FROM CURRENT YEAR'S GENERAL APPROPRIATIONS (C1)

Title	2018	2017	Absolute	Variance %
Title 1- Staff	13,148,214	12,854,442	293,772	2.29%
Title 2- Administrative	1,513,853	1,895,453	-381,600	-20.13%
Title 3 – Operational	5,834,187	5,714,970	119,217	0.02%
Total C1	20,496,254	20,464,865	31,389	0.15%

With regard to the commitments made from all new appropriations in fund sources (general C1 and external R0 / C4), there was 211,726€ in external R0 revenue in 2018 with resulting commitments of 132,528€. This explains the overall commitment level being 158K € higher in 2018 compared with 2017.

COMMITMENTS FROM CURRENT YEAR'S NEW APPROPRIATIONS (C1, R0, C4) – for info only

Title	2018 €	2017 €	Absolute	Variance %
Title 1- Staff	13,162,858	12,859,533	303,325	2.35%
Title 2- Administrative	1,513,853	1,899,597	-385,744	-20.3%
Title 3 – Operational	5,956,279	5,715,991	240,288	4.2%
Total C1, RO, C4	20,632,990	20,475,121	157,869	0.77%

Title 1 – Staff Expenditure:

The utilisation of Title 1 appropriations on the basis of commitments amounted to 99.76 % compared with the same 100 % in the preceding financial year.

By comparison with the financial year 2017 the final appropriations (C1) committed in 2018 increased by 2.29 % or 293,772 €. The increase is mainly due to the need to cover staff members' regular salary payments in 2018. The annual update of 2018 salaries amounted to an increase of 1.7 % with effect from 1 July 2018. The new correction coefficient for Ireland was also applied from 1 July 2018 and decreased from 119.8 % to 117.7 % (-2.1%).

Title 2 – Administration:

The utilisation of Title 2 appropriations on the basis of commitments amounted to 99.8 % comparable with 99.9 % in the preceding financial year.

In comparison to the financial year 2017, the final appropriations (C1) utilised decreased by 20.13 % or 381,600 € in 2018. The most significant budget decrease resulted from the failure of a capital expenditure project to replace the link corridors which was deemed too expensive. Furthermore in 2017 decisions to reallocate additional funds to urgent projects in the areas of facilities and buildings (budget line 2040 "Fitting Out Premises" and 2210 "Furniture" as well as IT infrastructure (budget line 2204 "Electronic Office Equipment" created increases in Title 2 spending. These projects included the repair of the leakage in the roof, replacement of outdated furniture in office spaces and meeting rooms as well as the improvements obsolete Audio Visual system in the Conference Centre.

Title 3 – Operational Expenditure:

The utilisation of Title 3 appropriations on the basis of commitments stood at 99.39 % in 2018 compared with 100% in the preceding financial year.

In comparison to the financial year 2018, the final appropriations (C1) committed increased by 119,217 € or 0.02 %.

The majority of activities with lower than budgeted expenditure is explained by savings in meetings and events in budget line '3040 "general meetings" 400K€. The final expenditure in the amending budget was ca. 60K € less than originally budgeted in this budget line. Another 35K € was not utilised in budget line 3010 "Publication of results of studies" due to more in-house work and rescheduling of publication requests. A further 125K was not used in budget line '3050' "translation of study reports" while budget line '3012' "marketing and promotion" achieved savings of ca. 33K€.

Some of the savings in Title 3 were reallocated within Title 3. For example, about 700K € was reassigned to the preparation of the 4th European Workings Conditions in budget line '3030' and a further 300K € web application development in budget line '3000'.

Analysis of the carry forward appropriations in 2018 and principal variances as compared with the financial year 2017

The carry forward appropriations were 3,947,273 €. General C1 payment appropriations carried forward as C8 appropriations increased by 827,236 € or 26.5 % compared to 2016.

If the assigned revenue (C4, C5, R0) is included, carry forward appropriations arising from all new appropriations in 2016 increased by 17.7 % or 594,051 €.

CARRY FORWARD FROM GENERAL APPROPRIATIONS C1 2018

C1 (general appropriations)	Carried forward €		Absolute	Variance %
	2018	2017		
Title 1- Staff	205,555	139,329	66,226	47.5%
Title 2- Administrative	306,163	811,467	-505,304	-62.3%
Title 3 - Operational	2,961,306	2,996,477	-35,171	-1.2%
Total C1	3,473,024	3,947,273	827,236	26.5%

CARRY FORWARD FROM ALL NEW APPROPRIATIONS C1 C4, R0 in 2018 - for info only

New appropriations of C4, R0 funds (for info only)	Carried forward €		Absolute	Variance %
	2018	2017		
Title 1- Staff	778	654	124	18.9%
Title 2- Administrative	-	4,144	4,144	n/a
Title 3 - Operational	94,071	2,597	91,474	3522%
Total assigned revenue	94,849	7,395	87,454	1182%

TOTAL (for info only)	3,567,873	3,954,668	-386,795	-9.8%
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BUDGET EXECUTION / CARRY FORWARD RATE (C1) 2018/2017

Title	Commitment Accepted Amount (Euro)	Payment Request Accepted Amount (Euro)	RAL carried over to 2019	Budget execution rate 2018 (%)	RAL carried over to 2018 (%)	Budget execution rate 2017 –for info (%)	RAL carried over to 2017 – for info (%)
	(1)	(2)	(3) = (1)-(2)	(4) = (2)/(1)	(5) = (3)/(1)	(6)	(7)
Title 1	13,148,214	12,942,659	205,555	98.4%	1.6%	98.9%	1.1%
Title 2	1,513,853	1,207,691	306,163	79.8%	20.2%	57.2%	42.8%
Title 3	5,834,187	2,872,881	2,961,306	49.2%	50.8%	47.6%	52.4%
Total	20,496,254	17,023,231	3,473,023	83.1%	16.9%	80.7%	19.3%

In 2018, the budget execution rate of 83.1% measured by payments/commitments was 2.4 % higher than in 2017. Overall, 16.9 % of all payment appropriations were carried forward to 2018 (in 2017: 19.3%)

Title 1 – Staff Expenditure:

The majority of the carry forward appropriations of 205,555 € are for budget line ‘1175’ “other services and work sent out” ca. 113K€. Catering services rendered in 2018 running into 2019 (in budget line 1400 “Restaurants and Canteens”) accounted for 17K€ of the carried funds and 24K€ was carried in Budget Line ‘1410’ “medical services”.

The carry forward appropriations in Title 1 were 54,902€ or 65.0 % higher than in 2016 and represents 1.1% of all payment appropriations available Title 1 (in 2016: 0.7%).

In Title 1, the actual carry forward appropriations to 2019 were 205,555 € (or 39 %) more than planned. In the beginning of 2018, it was estimated that 147,000 € of Title 1 payment appropriations will be carried forward and consumed in 2019. The higher than planned carry forward figure of 205,555 € is due to some unpaid invoices relating to budget line ‘1176’ “other services and work sent out”. Another substantial amount of ‘unplanned’ carry forward appropriations arises from invoices for training services delivered in 2018, but not yet received invoices in budget line 1120 “Training.

Title 2 – Administration & Facilities:

The majority, 161,595 €, of the carry forward appropriations of 306,163 € relate to the orders for upgrading the current IT infrastructure (equipment and laptops) which were not yet delivered or installed in 2018 (budget line 2204 “ICT Equipment”). Secondly, 83,396 € are other upgrades of facilities and buildings (budget line 2031 “Facilities management”). Additionally, Eurofound placed orders for new kitchen equipment (budget line 2200 “technical equipment”) very close to the year-end and which remained undelivered and unpaid until 2018. Other carry forward appropriations include payments to be made in 2018 for utilities (budget line 2200 “Water, Gas, Electricity, Heating”). The remainder of the carry forward appropriations are related to the

elevator repairs and the installation of an electric car charger (budget line 2040 “fitting out of premises”).

The actual ‘unplanned’ carry forward appropriations of ca.60,000 € mainly arise from not yet received invoices/not correct invoices for facilities management services in budget line 2031 “Facilities Management” and late ordering of ICT and technical equipment.

In 2018, the carry forward appropriations in Title 2 were 306,163 € or 62.3 % less than in 2017 and represents 42.8 % of all payment appropriations available (in 2017: 42.8 %).

Title 3 – Operational expenditure

In Title 3, carry forward appropriations of 2,961,306€ primarily relate to budget line 3030 “Studies and pilot schemes related to living and working conditions” (2,578,506 carried forward) where they will cover multi-annual projects implemented according to planned schedules (for example, Network of Correspondents and the European Working Conditions Survey).

In 2018, the actual carry forward appropriations were 10 % or 273,960 € higher than originally planned at 2,687,346 €. The actual ‘unplanned’ carry forward appropriations mainly arise from unsuccessful or delayed procurement as well as unsatisfactory deliverables in 2018. The remaining unplanned carry forward is due to frontloading the European Working Conditions Survey with some budget 2018 surplus funds available.

The carry forward appropriations in Title 3 were 35,171 € or 1.2 % less than in 2017 and represent 50.8% of all payment appropriations available (in 2017: 52.4 %).

COMPARATIVE TABLE OF ‘PLANNED’ AND ‘UNPLANNED’ CARRY FORWARD APPROPRIATIONS IN 2018

C1	Carried forward to 2019			
Title	2018 – Planned €	2018 – Actual €	Unplanned € (if negative)	Unplanned % (if negative)
Title 1- Staff	147,000	205,555	-58,555	-39%
Title 2- Administrative	240,582	306,163	-65,581	-27%
Title 3 – Operational	2,687,346	2,961,306	-273,960	-10%
Total C1	3,074,928	3,473,024	-398,096	-12%

2018 BUDGETARY IMPLEMENTATION – Detailed Budgetary Tables

Statement of Revenue for the Financial Year 2018

STATEMENT OF REVENUE FOR THE FINANCIAL YEAR 2018							
Art.	Item	Heading	Estimates entered in the Budget	Entitlements established during financial year 2018	Amounts collected in 2018 and from preceeding year	Amounts outstanding in respect of financial year 2018	Amounts outstanding from preceeding year
		TITLE 1: EUROPEAN UNION SUBSIDY					
100		CHAPTER 10 - EUROPEAN UNION SUBSIDY - TOTAL	20,371,000.00	20,371,000.00	20,371,000.00	0.00	0.00
		CHAPTER 10 - IPA SUBSIDY - TOTAL	190,000.00	190,000.00	190,000.00	0.00	0.00
TITLE 1 - TOTAL			20,561,000.00	20,561,000.00	20,561,000.00	0.00	0.00
		TITLE 5: MISCELLANEOUS REVENUE					
500		CHAPTER 50 - PROCEEDS OF THE SALE OF MOVABLE AND IMMOVABLE PROPERTY - TOTAL	23,275.00	24,893.80	48,168.80	-23,275.00	0.00
						0.00	
520		CHAPTER 52 - REVENUE FROM INVESTMENTS OR LOANS, BANK INTEREST AND OTHER ITEMS - TOTAL	4,042.00	3,041.97	3,041.97	0.00	0.00
						0.00	
540		CHAPTER 54 - MISCELLANEOUS REVENUE AVAILABLE FOR RE-USE - TOTAL	0.00	-	0.00	0.00	0.00
						0.00	
590		CHAPTER 59 - OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS - TOTAL	0.00	138.04	138.04	0.00	0.00
						0.00	
TITLE 5: TOTAL			27,317.00	28,073.81	51,348.81	-23,275.00	0.00
		TITLE 6: REVENUE FROM SERVICES RENDERED AGAINST PAYMENT					
		CHAPTER 60					
600		(IR1)	0.00	0.00	0.00	0.00	0.00
		(IC1)	121,683.00	151,173	151,173	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 THE LEETING AND HIRING IMMOVABLE PROPERTY	0.00	0.00	0.00	0.00	0.00
TITLE 6: TOTAL			121,683.00	151,173.00	151,173.00	0.00	0.00
GRAND TOTAL for 2018			20,710,000.00	20,740,246.81	20,763,521.81	-23,275.00	0.00

Statement of Expenditure for the Financial Year 2018– Current Appropriations C1, C4 & R0 (Title 1)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018											
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									
		<i>CHAPTER 11 - STAFF IN ACTIVE EMPLOYMENT</i>									
110		Staff holding a post provided for in the list of posts									
	1100	Basic salaries	7,491,000.00	-	137,748.00	7,353,252.00	-0.40	7,353,251.60	7,353,251.60	7,353,251.60	0.00
								16,739.15			0.00
											16,739.15
	1101	Family allowances	1,090,000.00	-	5,387.00	1,084,613.00	0.08	1,084,613.08	1,084,613.08	1,084,613.08	0.00
	1102	Expatriation allowances	1,011,000.00	-	12,758.00	998,242.00	0.18	998,242.18	998,242.18	998,242.18	0.00
	1103	Secretarial allowances	14,000.00	-	735.00	13,265.00	0.02	13,265.02	13,265.02	13,265.02	0.00
		<i>Article 110 Total</i>	<i>9,606,000.00</i>	<i>-</i>	<i>156,628.00</i>	<i>9,449,372.00</i>	<i>16,739.03</i>	<i>9,466,111.03</i>	<i>9,449,371.88</i>	<i>9,449,371.88</i>	<i>0.00</i>
											<i>16,739.15</i>
112		Further training, language courses, retraining and information for staff	155,000.00	-	65,793.00	89,207.00	-0.33	89,206.67	71,644.67	46,133.09	25,511.58
	1121	Contract Agents	408,000.00	-	36,223.00	371,777.00	-0.35	371,776.65	371,776.65	371,776.65	0.00
		<i>Article 112 Total</i>	<i>563,000.00</i>	<i>-</i>	<i>102,016.00</i>	<i>460,984.00</i>	<i>-0.68</i>	<i>460,983.32</i>	<i>443,421.32</i>	<i>417,909.74</i>	<i>25,511.58</i>
											<i>17,562.00</i>
113		Employer's social security contributions									
	1130	Insurance against sickness	279,000.00	-	7,117.00	271,883.00	0.06	271,883.06	271,883.06	271,883.06	0.00
	1131	Insurance against accidents and occupational disease	34,000.00	-	3,475.00	30,525.00	0.26	30,525.26	30,525.26	30,525.26	0.00
	1132	Unemployment Insurance	90,000.00	-	780.00	90,780.00	-0.35	90,779.65	90,779.65	90,779.65	0.00
		<i>Article 113 Total</i>	<i>403,000.00</i>	<i>-</i>	<i>9,812.00</i>	<i>393,188.00</i>	<i>-0.03</i>	<i>393,187.97</i>	<i>393,187.97</i>	<i>393,187.97</i>	<i>0.00</i>
											<i>0.00</i>
114		Miscellaneous allowances and grants									
	1141	Travel expenses for annual leave	178,000.00	-	-	178,000.00	-6,411.84	171,588.16	171,588.16	171,588.16	0.00
		<i>Article 114 Total</i>	<i>178,000.00</i>	<i>-</i>	<i>-</i>	<i>178,000.00</i>	<i>-6,411.84</i>	<i>171,588.16</i>	<i>171,588.16</i>	<i>171,588.16</i>	<i>0.00</i>
											<i>0.00</i>
115	1150	Overtime	500.00	-	-	500.00	-118.50	381.50	381.50	381.50	0.00
											<i>0.00</i>

Statement of Expenditure for the Financial Year 2018– Current Appropriations C1, C4 & R0 (Title 1) – continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018											
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	175,000.00	131,465.00	306,465.00	5,839.31	312,304.31	306,464.68	193,846.53	112,618.15	5,839.63
					0.00		1,231.54	0.00	0.00	0.00	1,231.54
	1176	Officials seconded from Member State bodies	60,000.00	3,737.00	63,737.00		63,736.51	63,736.51	63,736.51	0.00	0.00
	1177	Trainee officials (stagiaires)	101,000.00	22,000.00	123,000.00	-4,076.80	118,923.20	118,923.20	118,923.20	0.00	0.00
		<i>Article 117 Total</i>	<i>336,000.00</i>	<i>157,202.00</i>	<i>493,202.00</i>	<i>3,375.06</i>	<i>496,577.06</i>	<i>489,505.89</i>	<i>376,887.74</i>	<i>112,618.15</i>	<i>7,071.17</i>
118		Allowances and expenses on entering and leaving the service and on transfer									
	1180	Miscellaneous expenditure on recruitment	50,000.00	900.00	50,900.00	0.00	50,900.00	50,900.00	50,358.61	541.39	0.00
	1181	Travel expenses (including members of the family)	10,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	567.18	4,432.82	0.00
	1182	Installation, resettlement and transfer allowances	30,000.00	27,198.00	2,802.00	0.28	2,802.28	2,802.28	2,802.28	0.00	0.00
	1183	Removal expenses	25,000.00	23,606.00	1,394.00	-0.07	1,393.93	1,393.93	1,393.93	0.00	0.00
	1184	Temporary daily subsistence allowances	20,000.00	8,352.00	28,352.00	-2,983.91	25,368.09	25,368.09	25,368.09	0.00	0.00
		<i>Article 118 Total</i>	<i>135,000.00</i>	<i>46,552.00</i>	<i>88,448.00</i>	<i>-2,983.70</i>	<i>85,464.30</i>	<i>85,464.30</i>	<i>80,490.09</i>	<i>4,974.21</i>	<i>0.00</i>
119	1190	Salary weightings	1,700,000.00	116,793.00	1,583,207.00	-0.04	1,583,206.96	1,583,206.96	1,583,206.96	0.00	0.00
		<i>CHAPTER 11 - TOTAL</i>	<i>12,921,500.00</i>	<i>274,599.00</i>	<i>12,646,901.00</i>	<i>10,599.30</i>	<i>12,657,500.30</i>	<i>12,616,127.98</i>	<i>12,473,024.04</i>	<i>143,103.94</i>	<i>41,372.32</i>
		<i>CHAPTER 13 - MISSIONS AND DUTY TRAVEL</i>									
130	1300	Mission expenses, travel expenses and other incidental expenditure	285,000.00	20,000.00	305,000.00	10,000.00	315,000.00	306,603.25	285,640.57	20,962.68	8,396.75
130	1300	Mission expenses, travel expenses and other incidental expenditure - C4		10,000.00	10,000.00	-4,024.25	5,975.75	4,209.01	4,209.01	4,209.01	1,766.74
		<i>CHAPTER 13 - TOTAL</i>	<i>285,000.00</i>	<i>30,000.00</i>	<i>315,000.00</i>	<i>5,975.75</i>	<i>320,975.75</i>	<i>310,812.26</i>	<i>289,849.58</i>	<i>16,753.67</i>	<i>10,163.49</i>
		<i>CHAPTER 13 - TOTAL (I/C4excluded)</i>	<i>285,000.00</i>	<i>20,000.00</i>	<i>305,000.00</i>	<i>10,000.00</i>	<i>315,000.00</i>	<i>306,603.25</i>	<i>285,640.57</i>	<i>20,962.68</i>	<i>8,396.75</i>

Statement of Expenditure for the Financial Year 2018– Current Appropriations C1, C4 & R0 (Title 1) –continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018											
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
		<i>CHAPTER 14 : SOCIOMEDICAL INFRASTRUCTURE</i>									
140	1400	Restaurants and canteens	165,000.00	22,123.00	187,123.00	0.35	187,123.35	187,123.35	170,235.42	16,887.93	0.00
141	1410	Medical service	16,000.00	9,938.00	25,938.00	0.00	25,938.00	25,938.00	1,498.00	24,440.00	0.00
142	1420	Other welfare expenditure	11,500.00	663.00	12,163.00	-0.49	12,162.51	12,162.51	12,001.93	160.58	0.00
		<i>Other welfare expenditure C4</i>									
143	1430	Entertainment and representation expenses	1,000.00	-	1,000.00	-359.15	640.85	640.85	640.85	0.00	0.00
		<i>CHAPTER 14 - TOTAL</i>	<i>193,500.00</i>	<i>32,724.00</i>	<i>226,224.00</i>		<i>225,864.71</i>	<i>225,864.71</i>	<i>184,376.20</i>	<i>41,488.51</i>	<i>0.00</i>
		<i>CHAPTER 18 : IMBALANCE</i>									
180	1800	Imbalance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<i>CHAPTER 18 - TOTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		TITLE 1 TOTAL (Assigned Revenue Included)	13,400,000.00	-211,875.00	13,188,125.00	16,215.76	13,204,340.76	13,152,804.95	12,947,249.82	201,346.12	51,535.81
		TITLE 1 TOTAL (C1 only)	13,400,000.00	-221,875.00	13,178,125.00	20,240.01	13,197,133.47	13,148,595.94	12,943,040.81	205,555.13	33,029.92

Statement of Expenditure for the Financial Year 2018– Current Appropriations C1, C4 & R0 (Title 2)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018											
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									
		<i>CHAPTER 20 - RENTAL OF BUILDINGS AND ASSOCIATED COSTS</i>									
201	2010	Insurance	33,000.00	- 62.00	32,938.00	-0.04	32,937.96	32,937.96	32,937.96	0.00	0.00
		Insurance refund C4					53.87			0.00	53.87
202	2020	Water, gas, electricity and heating	116,000.00	10,405.00	126,405.00	-3,325.00	123,080.00	123,080.00	110,169.83	12,910.17	0.00
203	2030	Cleaning and maintenance	5,000.00	- 3,000.00	2,000.00	- 885.00	1,115.00	1,115.00	1,115.00	0.00	0.00
	2031	Facilities Managt	285,000.00	45,934.00	330,934.00	-3,150.74	327,783.26	327,783.26	244,386.80	83,396.46	0.00
204	2040	Fitting-out of premises	200,000.00	- 143,436.00	56,564.00	-828.36	55,735.64	54,070.64	28,098.00	25,972.64	1,665.00
205	2050	Security and surveillance of buildings									
209	2090	Other expenditure on buildings	25,000.00	- 3,869.00	21,131.00	0.17	21,131.17	21,131.17	21,131.17	0.00	0.00
		<i>CHAPTER 20 - TOTAL</i>	<i>664,000.00</i>	<i>- 94,028.00</i>	<i>569,972.00</i>	<i>- 8,188.97</i>	<i>561,836.90</i>	<i>560,118.03</i>	<i>437,838.76</i>	<i>122,279.27</i>	<i>1,718.87</i>
		<i>CHAPTER 21 - RENT</i>									
	2100	Rent	23,000.00	- 603.00	22,397.00	0.06	22,397.06	22,397.06	22,397.06	0.00	0.00
		<i>CHAPTER 21 - TOTAL</i>	<i>23,000.00</i>	<i>- 603.00</i>	<i>22,397.00</i>	<i>0.06</i>	<i>22,397.06</i>	<i>22,397.06</i>	<i>22,397.06</i>	<i>0.00</i>	<i>0.00</i>
		<i>CHAPTER 22 - MOVABLE PROPERTY AND ASSOCIATED COSTS</i>									
220		Technical installations and electronic office equipment									
	2200	New purchases of technical equipment and installations	8,000.00	17,334.00	25,334.00	-9,999.60	15,334.40	15,334.40	1,044.40	14,290.00	0.00
	2204	Electronic office equipment	635,000.00	97,400.00	732,400.00	30,844.04	763,244.04	763,244.04	601,648.45	161,595.59	-
		<i>Electronic office equipment C4</i>				<i>0.00</i>				<i>0.00</i>	<i>0.00</i>
		<i>Article 220 - Total</i>	<i>643,000.00</i>	<i>114,734.00</i>	<i>757,734.00</i>	<i>20,844.44</i>	<i>778,578.44</i>	<i>778,578.44</i>	<i>602,692.85</i>	<i>175,885.59</i>	<i>0.00</i>
221	2210	Furniture	8,000.00	-	8,000.00	-366.37	7,633.63	7,633.63	3,480.13	4,153.50	0.00
		<i>Article 221 - Total</i>	<i>8,000.00</i>	<i>-</i>	<i>8,000.00</i>	<i>-366.37</i>	<i>7,633.63</i>	<i>7,633.63</i>	<i>3,480.13</i>	<i>4,153.50</i>	<i>0.00</i>
223		Vehicles									
	2230	Vehicles	2,000.00	0.00	2,000.00	-402.99	1,597.01	1,592.33	1,592.33	0.00	4.68
		<i>Article 223 - Total</i>	<i>2,000.00</i>	<i>-</i>	<i>2,000.00</i>	<i>-402.99</i>	<i>1,597.01</i>	<i>1,592.33</i>	<i>1,592.33</i>	<i>0.00</i>	<i>4.68</i>
225		Documentation and library expenditure									
	2250	Library funds, purchase of books	80,000.00	-	80,000.00	-1.69	79,998.31	79,998.31	79,391.93	606.38	-
		<i>Article 225 - Total</i>	<i>80,000.00</i>	<i>-</i>	<i>80,000.00</i>	<i>-1.69</i>	<i>79,998.31</i>	<i>79,998.31</i>	<i>79,391.93</i>	<i>606.38</i>	<i>-</i>
		<i>CHAPTER 22 - TOTAL</i>	<i>733,000.00</i>	<i>114,734.00</i>	<i>847,734.00</i>	<i>20,073.39</i>	<i>867,807.39</i>	<i>867,802.71</i>	<i>687,157.24</i>	<i>180,645.47</i>	<i>4.68</i>

Statement of Expenditure for the Financial Year 2018 Current Appropriations C1, C4 & R0 (Title 2 continues)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018											
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
		<i>CHAPTER 23 - CURRENT ADMINISTRATIVE EXPENDITURE</i>									
230	2300	Stationery and office supplies	15,000.00	-	15,000.00	-2,950.00	12,050.00	11,322.11	10,138.34	1,183.77	727.89
232	2320	Bank Charges	5,000.00	- 2,800.00	2,200.00	- 809.81	1,390.19	884.71	784.40	100.31	505.48
235	2350	Uniforms and working clothes	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
239		Other administrative expenditure									
	2390	Publications	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2394	Petty expenses	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<i>Article 239 - Total</i>	<i>0.00</i>	<i>-</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		<i>CHAPTER 23 - TOTAL</i>	<i>20,000.00</i>	<i>- 2,800.00</i>	<i>17,200.00</i>	<i>- 3,759.81</i>	<i>13,440.19</i>	<i>12,206.82</i>	<i>10,922.74</i>	<i>1,284.08</i>	<i>1,233.37</i>
		<i>CHAPTER 24 - POSTAL AND TELECOMMUNICATIONS CHARGES</i>									
240	2400	Postage and delivery charges	20,000.00	2,437.00	22,437.00	42.31	22,479.31	22,478.68	22,478.68	0.00	0.63
241	2410	Telephone, telegraph, telex, radio, television	40,000.00	- 7,837.00	32,163.00	- 3,313.00	28,850.00	28,850.00	26,896.05	1,953.95	0.00
		<i>CHAPTER 24 - TOTAL</i>	<i>60,000.00</i>	<i>- 5,400.00</i>	<i>54,600.00</i>	<i>- 3,270.69</i>	<i>51,329.31</i>	<i>51,328.68</i>	<i>49,374.73</i>	<i>1,953.95</i>	<i>0.63</i>
		TITLE 2 TOTAL (All Assigned Revenue Include	1,500,000.00	11,903.00	1,511,903.00	4,907.85	1,516,810.85	1,513,853.30	1,207,690.53	306,162.77	2,957.55
		TITLE 2 TOTAL (C1 only)	1,500,000.00	11,903.00	1,511,903.00	4,907.85	1,516,810.85	1,513,853.30	1,207,690.53	306,162.77	2,957.55

Statement of Expenditure for the Financial Year 2018– Current Appropriations C1, C4 & R0 (Title 3)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018											
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									
		<i>CHAPTER 30 - OPERATING EXPENDITURE</i>									
300	3000	Establishment of operational documentation	533,000.00	327,885.00	860,885.00	-5,405.65	855,479.35	855,479.35	791,639.35	63,840.00	0.00
301		Dissemination of information									
	3010	Publication of results of studies	215,000.00	- 34,809.00	180,191.00	-14,835.30	165,355.70	165,355.70	153,742.75	11,612.95	0.00
	3010	<i>Publication of results of studies</i>		-	0.00					0.00	0.00
	3012	Marketing and promotional activities	235,000.00	- 31,745.00	203,255.00	-2,510.14	200,744.86	200,744.86	184,522.66	16,222.20	0.00
		<i>Article 301 - Total</i>	450,000.00	- 66,554.00	383,446.00	-17,345.44	366,100.56	366,100.56	338,265.41	27,835.15	0.00
		<i>Article 301 - Total (assigned revenue excluded)</i>		-	383,446.00	-17,345.44	366,100.56	366,100.56	338,265.41	27,835.15	0.00
303	3030	Studies and pilot schemes relating to living and working conditions	3,546,000.00	79,884.00	3,625,884.00	111,979.44	3,737,863.44	3,726,614.78	1,148,108.85	2,578,505.93	11,248.66
	3030	Studies and pilot schemes relating to living and working conditions (R0) - Assigned Revenue	<i>pm</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3030	Other studies and pilot schemes relating to living and working conditions (R0) - IPA	<i>pm</i>	190,000.00	190,000.00	0.00	190,000.00	110,802.00	94,713.00	95,287.00	0.00
	3030	Other studies and pilot schemes relating to living and working conditions (C4) - recovery for liquidation damages	<i>pm</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<i>Article 303 - Total</i>	3,546,000.00	269,884.00	3,815,884.00	111,979.44	3,927,863.44	3,837,416.78	1,242,821.85	2,673,792.93	11,248.66
		<i>Article 303 - Total (R0 IPA / Assigned Revenue excluded)</i>	<i>pm</i>	79,884.00	3,625,884.00	111,979.44	3,737,863.44	3,726,614.78	1,148,108.85	2,578,505.93	11,248.66

Statement of Expenditure for the Financial Year 2018 – Current Appropriations C1, C4 & R0 (Title 3) and totals – continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018											
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	460,000.00	- 61,005.00	398,995.00	-15,182.15	383,812.85	366,781.05	293,841.47	72,939.58	17,031.80
	3040	<i>General costs of meetings - C4 recovery</i>	<i>pm</i>	<i>-</i>	<i>0.00</i>	<i>893.49</i>	<i>893.49</i>	<i>0.00</i>	<i>0.00</i>	<i>893.49</i>	<i>893.49</i>
	3041	Interpretation costs	20,000.00	- 6,500.00	13,500.00	0.00	13,500.00	13,500.00	6,500.00	0.00	0.00
	3042	Meetings of the Administrative Board	150,000.00	-	150,000.00	-1,622.16	148,377.84	146,263.24	107,536.27	38,726.97	2,114.60
		<i>Meetings of the Administrative Board - C4 recovery</i>		<i>-</i>	<i>0.00</i>		<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		<i>Article 304 - Total</i>	<i>630,000.00</i>	<i>-67,505.00</i>	<i>562,495.00</i>	<i>-15,910.82</i>	<i>546,584.18</i>	<i>526,544.29</i>	<i>407,877.74</i>	<i>112,560.04</i>	<i>20,039.89</i>
		<i>Article 304 - Total (R0 IPA / Assigned Revenue excluded)</i>	<i>630,000.00</i>	<i>- 67,505.00</i>	<i>562,495.00</i>	<i>-16,804.31</i>	<i>545,690.69</i>	<i>526,544.29</i>	<i>407,877.74</i>	<i>111,666.55</i>	<i>20,039.89</i>
305	3050	Translation of study reports and working documents for seminars, co-ordination meetings, colloquia, etc.	512,000.00	-124,738.00	387,262.00	-22,420.00	364,842.00	359,447.75	186,989.75	172,458.00	5,394.25
		<i>Article 305 - Total</i>			<i>387,262.00</i>	<i>-22,420.00</i>	<i>364,842.00</i>	<i>359,447.75</i>	<i>186,989.75</i>	<i>172,458.00</i>	<i>5,394.25</i>
		<i>Article 305 - Total (R0 IPA / Assigned Revenue excluded)</i>	<i>512,000.00</i>	<i>- 124,738.00</i>	<i>387,262.00</i>	<i>-22,420.00</i>	<i>364,842.00</i>	<i>359,447.75</i>	<i>186,989.75</i>	<i>172,458.00</i>	<i>5,394.25</i>
TITLE 3 TOTAL (all assigned revenue included)			5,671,000.00	338,972.00	6,009,972.00	50,897.53	6,060,869.53	5,944,988.73	2,967,594.10	2,962,199.12	36,682.80
TITLE 3 TOTAL (C1 only, assigned revenue excluded)			5,671,000.00	338,972.00	6,009,972.00	50,004.04	5,869,976.04	5,834,186.73	2,872,881.10	2,961,305.63	35,789.31
GRAND TOTALS (C1 Only-Assigned Revenue excl.)			20,571,000.00	139,000.00	20,700,000.00		20,583,920.36	20,496,635.97	17,023,612.44	3,473,023.53	71,776.78
<i>Reversal for Assigned Revenue C4</i>					<i>10,000.00</i>	<i>-8,100.78</i>	<i>8,100.78</i>	<i>4,209.01</i>	<i>4,209.01</i>	<i>3,891.77</i>	<i>0.00</i>
<i>Reversal for Assigned Revenue R0</i>					<i>0.00</i>	<i>-190,000.00</i>	<i>190,000.00</i>	<i>110,802.00</i>	<i>94,713.00</i>	<i>95,287.00</i>	<i>0.00</i>
GRAND TOTALS (C1 + Assigned Revenue R0 and C4)			20,571,000.00	139,000.00	20,710,000.00		20,782,021.14	20,611,646.98	17,122,534.45	3,572,202.30	91,176.16

Statement of Expenditure for the Financial Year 2018 (C4)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018 - Fund Source C4							
Art.	Item	Heading	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		TITLE 1: STAFF					
110	1100	Basic Salaries	16,739.15	0.00	0.00	0.00	16,739.15
117	1175	WorkSent Out	1,231.54	0.00	0.00	0.00	1,231.54
130	1300	Mission expenses, travel expenses and other incidental expenditure	5,975.75	4,209.01	4,209.01	0.00	0.00
		TITLE 1 TOTAL	23,946.44	4,209.01	4,209.01	0.00	17,970.69
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018 - 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					
220	2204	Electronic Office Equipment	53.87	0.00	0.00	0.00	53.87
		TITLE 2 TOTAL	53.87	0.00	0.00	0.00	53.87
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2018- Fund Source C4							
Art.	Item	Heading	Final Appropriations	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations cancelled
		TITLE 3: OPERATIONAL EXPENDITURE					
301	3010	Publication of results of studies	0.00	0.00	0.00	0.00	0.00
304	3040	General costs of meetings	893.49	0.00	0.00	0.00	893.49
304	3042	Governing Board	0.00	0.00	0.00	0.00	
		TITLE 3 TOTAL	893.49	0.00	0.00	0.00	893.49
		GRAND TOTALS	24,893.80	4,209.01	4,209.01	0.00	18,864.18

Statement of Expenditure for the Financial Year 2018 (C5)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (C5) FROM 2016 TO 2017 AS AT 31.12.17							
Art	Item	Heading	Appropriations carried over from 2017 to 2016 (not committed)	Commitments	Payments	Carry-Overs to 2018	Appropriations Cancelled
		TITLE 1: Staff					
118	1180	Miscellaneous Expenditure on Staff Recruitment	247.00	247.00	247.00		0.00
130	1300	Missions, travel & incidental expenses	5,856.75	5,856.75	5,856.75	-	0.00
		TITLE 1 TOTAL	6,103.75	6,103.75	6,103.75	0.00	0.00
		GRAND TOTALS	6,103.75	6,103.75	6,103.75	0.00	0.00

Utilisation of Carry Forward Appropriations from 2017 to 2018 – C8

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	54,659.54	35,998.78	18,660.76
1175	Temporary staff and other services and work sent out for translation and typing	17,068.00	13,444.00	3,624.00
1177	Trainee			
1180	Miscellaneous Expenditure on Staff Recruitment	12,577.48	5,496.45	7,081.03
1300	Mission expenses, travel expenses and other incidental expenditure	3,962.58	1,697.01	2,265.57
1400	Restaurants and canteens	37,827.13	31,345.47	6,481.66
1410	Medical Service	6,639.00	3,615.00	3,024.00
1183	Removal Expenses	6,595.38	6,595.38	0.00
	TITLE 1 TOTAL	139,329.11	98,192.09	41,137.02
	TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE			
2020	Water, gas, electricity and heating	8,779.27	8,007.88	771.39
2031	Facilities management	60,117.14	59,863.84	253.30
2040	Fitting-out of premises	282,744.82	273,743.12	9,001.70
2204	Electronic office equipment	380,608.41	377,093.91	3,514.50
2210	Furniture	45,825.03	45,825.03	0.00
2250	Library expenses, purchase of books	202.60	121.01	81.59
2300	Stationery and office supplies	162.88	162.88	0.00
2310	Other Current Administrative Expenditure	525.00	525.00	0.00
2200	Technical Equipment	865.00	865.00	0.00
2230	Vehicles and Transportation	31,115.49	30,982.80	132.69
2400	Postage and delivery charges	446.85	446.85	0.00
2410	Telephone, telegraph, telex, radio, television	4,219.05	2,438.93	1,780.12
	TITLE 2 TOTAL	815,611.54	800,076.25	15,535.29
	TITLE 3 - OPERATING EXPENDITURE			
3000	Establishment of operational documentation	158,877.12	158,623.64	253.48
3010	Publication of results of studies	22,903.69	21,827.18	1,076.51
3012	Marketing and promotional activities	35,677.63	35,675.13	2.50
3030	Studies and pilot schemes relating to living and working conditions	2,603,233.66	2,584,744.12	18,489.54
3040	General costs of meetings	34,408.46	18,756.17	15,652.29
3040	Interpretation	6,500.00	6,500.00	0.00
3042	Administrative Board meetings	32,379.05	21,259.72	11,119.33
3050	Translation of study reports	102,497.25	102,497.25	0.00
	TITLE 3 TOTAL	2,996,476.86	2,949,883.21	46,593.65
	GRAND TOTALS	3,951,417.51	3,848,151.55	103,265.96

Statement of Expenditure for the Financial Year 2018 (R0 – Utilisation of Appropriations carried over from 2017 and newly entered appropriations in 2018)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2017 TO 2018 AS AT 31.12.18							
Art.	Item	Heading	Carryover balance of 2017	Commitments in 2018	Appropriations Cancelled / re-classified	Payments 2018	Carry Overs to 2019
		IPA 2016 377-705					
303	3030	Studies and pilot schemes relating to living and working conditions - IPA 2016	190,000.00	110,802.00		94,713.00	95,287.00
GRAND TOTALS			190,000.00	110,802.00	0.00	94,713.00	95,287.00

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2017 TO 2018 AS AT 31.12.17							
Art	Item	Heading	Carryover balance of 2017	New Commitments in 2018	Appropriations Cancelled	Payments 2018	Carry Overs to 2019
		Other Assigned Revenue Working Group					
304	3040	Expert workshop on the role of Survey Data for Working Time - BAuA	21,724.96	21,724.96	0.00	21,724.96	0.00
GRAND TOTALS			21,724.96	21,724.96	0.00	21,724.96	0.00

Art.	Item	Heading	Carryover balance of 2017	Commitments in 2018	Appropriations Cancelled / re-classified	Payments 2018	Carry Overs to 2019
		Other Assigned revenue					
0	0		0.00	0.00	0.00	0.00	0.00
GRAND TOTALS			0.00	0.00	0.00	0.00	0.00

			Carryover balance of 2017	New Commitments in 2018	Appropriations Cancelled	Payments 2018	Carry Overs to 2019
Cumulative for use of appropriations in 2018:			211,724.96	132,526.96	0.00	116,437.96	95,287.00

CREDIT OPERATIONS IN 2018

During the financial year 2018 a number of budgetary transfers took place in order to reallocate resources from areas where budgetary savings were identified towards areas of scarce resources. This enabled the achievement of the year's objectives, retained flexibility in budget management and allowed for reacting to change in different budget lines once the approved budget was published.

There were 79 budgetary transfers made within and between titles before the amending budget was adopted in December 2018. The cumulative amount of transfers amounted to 1,151.031 €. The net impact by title was as follows: Title 1: -207,620, Title 2: -7,018 4 € and Title 3: -195,176 € (C1 appropriations).

The cumulative net amounts of transfers after the adoption of amending budget were -8111 € in title 1, +4,854 € in Title 2 and -3,257 € in Title 3.

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 2018, the budget transfers were reported in September and November 2018.

All changes in the budget structure raised the need for a budget amendment during the remainder of 2018. The budget amendment required approval by the Governing Board. Eurofound published an amended budget totalling 20,710,000 € in December 2018.

List of Credit Operations in the original budget 2018

Date	Credit Operation No	Explanation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
00/01/1900	EFD.20529	Top up of budget for utilities in 2018	2031	Fitting out premises	2020	Water, gas, electricity and, heating	5,080
15/06/2018	EFD.10328	2018 mid year forecast for "Work Sent Out" incl. temporary contract work (Orange) and legal advise	1120	Training	1175	Work Sent Out	9,000
15/06/2018	EFD.10328	2018 mid year forecast for "Work Sent Out" incl. temporary contract work (Orange) and legal advise	1130	Insurance against sickness	1175	Work Sent Out	5,000
15/06/2018	EFD.10328	2018 mid year forecast for "Work Sent Out" incl. temporary contract work (Orange) and legal advise	1181	Travel expenses	1175	Work Sent Out	2,000
15/06/2018	EFD.10328	2018 mid year forecast for "Work Sent Out" incl. temporary contract work (Orange) and legal advise	1183	Removal expenses	1175	Work Sent Out	4,528
15/06/2018	EFD.10328	2018 mid year forecast for "Work Sent Out" incl. temporary contract work and legal advise	2030	Cleaning and maintenance	1175	Work Sent Out	2,000
15/06/2018	EFD.10328	2018 mid year forecast for "Work Sent Out" incl. temporary contract work and legal advise	2090	Other expenditure	1175	Work Sent Out	3,869
15/06/2018	EFD.10328	2018 mid year forecast for "Work Sent Out" incl. temporary contract work and legal advise	2100	Rent	1175	Work Sent Out	603
15/06/2018	EFD.10328	2018 mid year forecast for "Work Sent Out" incl. temporary contract work and legal advise	2040	Fitting out premises	1175	Work Sent Out	27,000
28/06/2018	EFD.10337	2018 mid year forecast for "Medical Expenses"	1183	Removal expenses	1410	Medical expenses	2,378
03/07/2018	EFD.10341	2018 mid year forecast for "Medical Expenses"	2410	Telephone	1184	Temporary Daily Subsistence	3,352
03/07/2018	EFD.10346	2018 mid year forecast for "Postage and delivery charges"	2410	Telephone	2410	Postage and delivery charges	1,150
04/07/2018	EFD.10370	2018 mid year forecast for web application development and TRIM consultancy and support	3030	Study contracts	3000	Operational documentation systems	39,220
06/07/2018	EFD.10380	2018 mid year forecast for Corporate Communication services by Ecorvs. (typesetting.	3050	Translation	3010	Publication of study results	35,606
12/07/2018	EFD.10389	2018 mid-year forecast budget top up for web application development	3030	Study and pilot schemes	3000	Operational documentation systems	66,000
17/07/2018	EFD.10399	2018 mid-year forecast budget top up for web application development - (balance increase of budget work sent out for training temporary employees (Orange)	3030	Study and pilot schemes	3000	Operational documentation systems	9,500
20/07/2018	EFD.10404	increase of budget for "Work Sent Out" to cover miscellaneous orders below 15Keur.#	3030	Study and pilot schemes	1175	Other services and work sent out	26,536
20/07/2018	EFD.10407	2018 mid year forecast adjustment increasing the budget for courier services in 2018.	3030	Study and pilot schemes	1175	Other services and work sent out	5,000
26/07/2018	EFD.10413	2018 mid year forecast adjustment increasing the budget for courier services in 2018.	3030	Study and pilot schemes	2400	Postage and delivery charges	2,350
24/08/2018	EFD.10435	Increase of budget line 2204 to cover day to day IT expenditure in line with mid year forecast 2018.	3030	Study and pilot schemes	2204	Electronic office equipment	23,000
24/08/2018	EFD.10437	increase of budget line 1420 to cover social committee general expenditure	3040	General costs of meetings	1420	Other welfare expenditure	510
10/09/2018	EFD.10452	September forecast for typesetting and editing for activities 1 - 12	3050	Translation of Study reports	3010	Publication of study results	10,000
19/09/2018	EFD.10460	Recruitment of a new HR staff member as agreed with the Director	1121	Contract Agents	1175	Other services and work sent out	25,000
01/10/2018	EFD.10474	September forecast for temporary daily subsistence allowances	1121	Contract Agents	1184	Temporary Daily Subsistence	5,000
02/10/2018	EFD.10488	September forecast for trainees in 2018	1121	Contract Agents	1177	Trainees	22,000
12/10/2018	EFD.10515	Sept forecast (Mazars Financial Audit)	1120	Further training of staff	1175	Other services and work sent out	8,155
12/10/2018	EFD.10519	Sept forecast for mission budget increase	2040	Fitting out premises	1300	Missions	15,000
19/10/2018	Efd.10525	Sept forecast (Mazars Financial Audit)	2040	Fitting out premises	1175	Other services and work sent out	3,301
19/10/2018	EFD.10528	Top up of ICT budget for day to day activity in line with Sept forecast	2040	Fitting out premises	2204	Electronic Office equipment	20,000
19/10/2018	efd.10531	FOME Residual Line to the FOME mission line to cover FOME mission	RO3030	Study and Pilot Schemes	R01300	Mission, travel and Incidental expenses	6,500
01/11/2018	efd.10553	A transfer in order to facilitate the payment of birth grants	1120	Further training of staff	1420	Other welfare expenditure	545
02/11/2018	efd.10556	Increase to cover November Salary payments	1182	Installation and resettlement allowances	1121	Contract agents	5,000
06/11/2018	efd.10562	transfer to cover payment of utility invoices	2010	Insurance	2020	Water Gas Electricity Heating	62
06/11/2018	efd.10564	transfer to cover payment of utility invoices	2030	Cleaning and maintenance	2020	Water Gas Electricity Heating	1,000
06/11/2018	efd.10566	transfer to cover payment of utility invoices	2310	Other Current Administrative	2020	Water Gas Electricity Heating	2,800
06/11/2018	efd.10568	transfer to cover payment of utility invoices	2400	Postage and delivery charges	2020	Water Gas Electricity Heating	1,463
06/11/2018	efd.10570	transfer to cover facilities management ad hoc services	2040	Fitting out premises	2031	Facilities Management	24,335
06/11/2018	efd.10572	transfer to cover general IT expenditure	2040	Fitting out premises	2204	Electronic Office equipment	34,400
06/11/2018	efd.10574	transfer to cover purchase of new kitchen cooker	2040	Fitting out premises	2200	Technical Equipment	4,000
06/11/2018	efd.10576 (C4)	C4 transfer to cover payment of utilities	2010	Insurance	2020	Water Gas Electricity Heating	54
19/11/2018	efd.10605	global transfer to cover medical orders	1180	Recruitment	1410	Medical	7,560
21/11/2018	EFD.10614	Global transfer FOME to cover orange recruitment	3030	RO fome	1175 RO	Orange Recruitment	18,155
28/11/2018	efd.10628	Global transfer to cover psychometric testing for HR	1183	Removal expenses	1175	Other services and work sent out	14,400
28/11/2018	Efd.10636	transfer to cover general IT expenditure	2040	Fitting out premises	2204	Electronic Office equipment	20,000

List of credit transfers in the original budget 2018– continued

Date	Credit Operation No	Explanation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
30/11/2018	efd.10643	transfer to cover remaining mission payments	1120	Further training of staff	1300	Mission, travel and incidental expenses	15,000
04/12/2018	Efd.10658	transfer to cover December salaries	1100	Basic salaries	1121	Contract agents	10,777
04/12/2018	Efd.10660	transfer to cover December salaries	1100	Basic salaries	1132	Unemployment Insurance	780
04/12/2018	Efd.10662	transfer to cover professional services	1100	Basic salaries	1175	Other services and work sent out	600
04/12/2018	Efd.10667	Transfer to cover seconded national expert	1100	Basic salaries	1176	Seconded officials from member states	3,709
05/12/2018	Efd.10675	Transfer to cover web development project	3010	Publication of results studies	3000	Operational document system	76,863
05/12/2018	Efd.10677	Transfer to cover web development project	3050	Translation of study reports	3000	Operational document system	61,132
05/12/2018	Efd.10679	Transfer to cover web development project	3040	General cost of meetings	3000	Operational document system	60,495
05/12/2018	Efd.10681	Transfer to cover web development project	3012	Marketing and promotion	3000	Operational document system	16,492
05/12/2018	Efd.10683	Transfer to cover EWCS preliminary works	1100	Basic salaries	3030	Studies and pilot schemes	118,174
05/12/2018	Efd.10685	Transfer to cover EWCS preliminary works	1190	Salary Weightings	3030	Studies and pilot schemes	116,793
05/12/2018	Efd.10687	Transfer to cover EWCS preliminary works	1101	Family allowances	3030	Studies and pilot schemes	5,387
05/12/2018	Efd.10689	Transfer to cover EWCS preliminary works	1102	Expatriation allowances	3030	Studies and pilot schemes	12,758
05/12/2018	Efd.10693	Transfer to cover EWCS preliminary works	3012	Marketing and promotion	3030	Studies and pilot schemes	8,606
05/12/2018	Efd.10696	Transfer to cover Birth payment	1131	Insurance against accident	1420	Other welfare expenditure	180
07/12/2018	Efd.10729	Provision of legal services	1182	Installation and resettlement allowances	1175	Other services and work sent out	3,376
07/12/2018	Efd.10736	Payment of SNE salary	1420	Other welfare expenditure	1176	Seconded officials from member states	27
10/12/2018	Efd.10743	Transfer to cover Orange Juicer costs	2410	Telecommunication	2200	Technical Equipment	3,334
10/12/2018	Efd.10747	transfer to cover facilities management ad hoc services	1130	Insurance against sickness	2031	Facilities Management	2,117
10/12/2018	Efd.10749	transfer to cover facilities management ad hoc services	1180	Misc expenditure on staff recruitment	2031	Facilities Management	440
10/12/2018	Efd.10751	transfer to cover facilities management ad hoc services	1181	Travel expenses	2031	Facilities Management	3,000
10/12/2018	Efd.10753	transfer to cover facilities management ad hoc services	1182	Installation and resettlement allowances	2031	Facilities Management	18,822
10/12/2018	Efd.10755	transfer to cover facilities management ad hoc services	1183	Removal expenses	2031	Facilities Management	2,300
10/12/2018	Efd.10757	transfer to cover contract catering services	1103	Secretarial allowances	1400	Restraunts and canteens	735
10/12/2018	Efd.10759	transfer to cover contract catering services	1120	Further training of staff	1400	Restraunts and canteens	18,093
10/12/2018	Efd.10761	transfer to cover contract catering services	1131	Insurance against accident	1400	Restraunts and canteens	3,295
11/12/2018	Efd.10766	Transfer to cover courier services	2040	Fitting out premises	2400	Postage and delivery charges	400
11/12/2018	Efd.10770	Transfer to cover EWCS preliminary works	3000	Operational documentation system	3030	Studies and pilot schemes	1,817
11/12/2018	Efd.10770	Transfer to cover EWCS preliminary works	3010	Publication of results studies	3030	Studies and pilot schemes	3,553
11/12/2018	Efd.10770	Transfer to cover EWCS preliminary works	3012	Marketing and promotion	3030	Studies and pilot schemes	6,647
11/12/2018	Efd.10770	Transfer to cover EWCS preliminary works	3041	Interpretation costs	3030	Studies and pilot schemes	6,500
11/12/2018	Efd.10770	Transfer to cover EWCS preliminary works	3050	Translation of study reports	3030	Studies and pilot schemes	18,000
12/12/2018	Efd.10775	Transfer to cover ICT purchases	1120	Further training of staff	2200	Technical Equipment	10,000
12/12/2018	Efd.10775	Transfer to cover Architectural services	1120	Further training of staff	2040	Fitting Out premises	5,000
13/12/2018	Efd.10791	Transfer to cover EWCS preliminary works	3040	General cost of meetings	3030	Studies and pilot schemes	13,420
						TOTAL EUR:	1,151,031
						COUNT OF CREDIT TRANSFERS:	79

Credit Transfers in the amending Budget 2018

Date	Credit Operation No	Explanation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
17/12/2018	Efd.10800	Transfer to cover legal costs	1430	Entertainment and representation	1175	Other services and work sent out	359
17/12/2018	Efd.10800	Transfer to cover legal costs	1141	Travel expenses	1175	Other services and work sent out	6,412
17/12/2018	Efd.10800	Transfer to cover legal costs	1150	Overtime	1175	Other services and work sent out	119
17/12/2018	Efd.10800	Transfer to cover legal costs	1177	Trainee Officials	1175	Other services and work sent out	4,077
17/12/2018	Efd.10800	Transfer to cover legal costs	1184	Temporary Daily sussistance	1175	Other services and work sent out	2,984
17/12/2018	Efd.10802	Transfer to cover legal costs	2020	Water, Gas and Electricity	1175	Other services and work sent out	3,325
17/12/2018	Efd.10802	Transfer to cover legal costs	2030	Cleaning and maintenance	1175	Other services and work sent out	885
17/12/2018	Efd.10802	Transfer to cover legal costs	2031	Facilities Management	1175	Other services and work sent out	1,952
17/12/2018	Efd.10802	Transfer to cover legal costs	2040	Fitting out premesis	1175	Other services and work sent out	828
17/12/2018	Efd.10802	Transfer to cover legal costs	2210	Furniture	1175	Other services and work sent out	83
17/12/2018	Efd.10807	Transfer to cover ICT equipment	2210	Furniture	2204	Electronic Office equipment	283
17/12/2018	Efd.10807	Transfer to cover ICT equipment	2230	Vehicles and transportation	2204	Electronic Office equipment	403
17/12/2018	Efd.10807	Transfer to cover ICT equipment	2250	Library expenses	2204	Electronic Office equipment	2
17/12/2018	Efd.10807	Transfer to cover ICT equipment	2310	Other administrative expenses	2204	Electronic Office equipment	810
17/12/2018	Efd.10807	Transfer to cover ICT equipment	2410	Telecommunication	2204	Electronic Office equipment	3,314
18/12/2018	Efd.10813	Transfer to cover postage and delivery charges	2204	Electronic Office equipment	2400	Postage and delivery charges	42
19/12/2018	Efd.10822	Transfer to cover ICT equipment	2200	Technical Equipment	2204	Electronic Office equipment	10,000
19/12/2018	Efd.10822	Transfer to cover ICT equipment	2031	Facilities Management	2204	Electronic Office equipment	1,198
19/12/2018	Efd.10825	Transfer to cover ICT equipment	2300	Stationary and office supplies	2204	Electronic Office equipment	2,950
19/12/2018	Efd.10827	Transfer to cover ICT equipment	1175	Other services and work sent out	2205	Electronic Office equipment	11,927
19/12/2018	Efd.10838	Transfer to cover final preparations ofo EWCS	3000	Operational documentation system	3030	Studies and pilot schemes	5,406
19/12/2018	Efd.10838	Transfer to cover final preparations ofo EWCS	3010	Publication of results studies	3030	Studies and pilot schemes	14,835
19/12/2018	Efd.10838	Transfer to cover final preparations ofo EWCS	3012	Marketing and promotion	3030	Studies and pilot schemes	2,510
19/12/2018	Efd.10838	Transfer to cover final preparations ofo EWCS	3040	General cost of meetings	3030	Studies and pilot schemes	1,762
19/12/2018	Efd.10838	Transfer to cover final preparations ofo EWCS	3042	Governing board meetings	3030	Studies and pilot schemes	1,622
19/12/2018	Efd.10838	Transfer to cover final preparations ofo EWCS	3050	Translation of study reports	3030	Studies and pilot schemes	5,000
19/12/2018	Efd.10840	Transfer to cover final preparations ofo EWCS	1175	Other services and work sent out	3030	Studies and pilot schemes	3,257
20/12/2018	Efd.10848	Transfer to cover final preparations ofo EWCS	3050	Translation of study reports	3030	Studies and pilot schemes	17,420
						TOTAL EUR:	103,765
						COUNT OF CREDIT TRANSFERS AFTER	28