



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

Financial Year 2020

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

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REPORT ON THE BUDGETARY AND FINANCIAL MANAGEMENT

Introduction and Legal Basis

Article 103 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 30 August 2019 by the Management 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 2020. The nomenclature of appropriations is defined by the Management Board (Article 36 of the Eurofound's Financial Regulation) and is subdivided into three titles.

- Title 1 budget lines relate to staff expenditure such as salaries and allowances for personnel working with Eurofound. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure and representation costs.
- Title 2 budget lines relate to all buildings, equipment and miscellaneous administrative expenditure.
- Title 3 budget lines provide for the implementation of the activities and tasks assigned to Eurofound by its establishing Regulation (EU) No. 2019/127 of the European Parliament and of the Council of 16 January 2019 repealing Council Regulation (EC) No 1365/75.

Assigned revenue budget lines relate to financing of specific items of expenditure. They can be external (R0) or internal assigned revenue (C4, C5). Assigned revenue appropriations are not cancelled if not committed but carried forward to the next financial year.

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

The analysis follows Eurofound's Financial Regulation Article 103 on Annual report on budgetary and financial management.

According to these rules, 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 Management Board to revise the original budget and the actual implemented amounts shall also be explained.

The budget result is calculated on the basis of the annual budgetary balance referred to in Decision 2014/335/EU, Euratom as explained in Article 244 'Budget implementation reports' in the EU Financial Regulation (EU, Euratom) 2018/1046).

Reporting Currency: The currency used is the Euro.

Financial Information Systems The Agency used the following financial software during the financial year:

- ABAC SAP Accounting and Workflow – general accounting and budgetary management systems
- SAP Business Objects – financial reporting software

1 – Overview of the budget

1.1 Initial budget, amending budgets and final budget

1.1.1 Budgetary Procedure in 2020

Draft Estimate

During the meeting that took place on 17 and 18 January 2019, the Executive Board of the Management Board reviewed the 2020 Draft Estimate as part of the Programming Document 2020 – final draft (B 271/4). The total budget draft estimate was 20,395,000 EUR.

On 30 January 2019, the draft budget was adopted by written procedure (Written procedure 2019-01-GB).

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

Initial Adopted budget 2020

After negotiations between the Council and the Parliament and a conciliation process, the EU budget was approved by the Council and by Parliament on 25 November 2019. As part of the total EU budget the budgetary authority approved Eurofound's general subsidy in line with a proposal from the Commission.

On 20 December 2019, the Management Board adopted the final budget 2020 by written procedure.

Amending Budget 2020

Article 44 in combination with article 41 of Eurofound's Financial Regulation of 1 July 2019 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 2020 to give a clear and transparent view of the forecasted budget execution. The changes and transfers of funds between the different budget lines made it possible to achieve a high budget execution.

The figures for Title 1 reflected the recent result of the annual salary calculation done by Eurostat which led to an increase of salaries for all EU staff of 0.6% from July 2020 on. The country coefficient for Ireland increased by from 119.2 to 129.

Some significant changes to the budget were, however, reported:

- In title 1, travel related expenditure decreased by about 270,000 EUR (88%), recruitment expenditure by 93,000 EUR (-93%) and socio-medical expenditure by 168,000 EUR (-63 %).
- In title 2, expenditure on utilities (electricity, gas, water) was 43,000 EUR (-33 %) and telecommunication expenditure 23,000 EUR (-55 %) lower than budgeted.
- In title 3, another 460,000 EUR (-89%) reduction was achieved against general operational and Management Board meetings. Further savings were realised in publication expenditure by 180,000 EUR (-52%) and marketing activities by 59,000 EUR (-26 %).

The savings were able to be further allocated to other areas in Eurofound's budget:

- In title 1 - to cover the increase of country co-efficient from 119.2 to 129 in Ireland and some other adjustments in staff related expenditure
- In title 2- to cover investments in some IT infrastructure upgrades such as Eurofound's meeting rooms audio-visual equipment and campus information

display system, purchases of monitors and development of new project management system (+115,000 EUR).

- In title 3, the bulk of the savings of 550K EUR was used to fund the 7th European Working Conditions Survey fieldwork and another 300K EUR was allocated to other research projects. Further funding was also allocated to web application development and translation activities each receiving about 100K EUR more.

The amending budget with above adjustments was approved on 23 December 2020 by written procedure.

Table 1: The original, amending budget as well as revenue actually collected in 2020.

Type of Revenue	Original Budget	Amending Budget	Actually Collected
EU subsidy	20,195,000.00	20,195,000.00	21,194,999.63
Revenue for services rendered / other miscellaneous	200,000.00	546,654.65	507,379.99
	20,395,000.00	20,741,654.65	21,702,379.62

Table 2: Voted expenditure budget 2020, cumulative transfers, amending budget and final budget appropriations (commitment and payment appropriations)

	TITLE	Original Budget	I Amendments / transfers	Amending Budget (approved by the Management Board)	Cumulative transfers in I Amending Budget	Final Appropriations
Budget line	Title 1 - Staff C1 only	13,890,000.00	- 395,314.83	13,494,605.21	-	13,494,605.21
Budget line	Title 1 - Staff (C1, C4, R0 new)	13,890,000.00	- 395,314.83	13,494,685.17	725.34	13,495,410.51
1100	Basic salaries	7,450,000.00	- 112,345.14	7,337,654.86		7,337,654.86
1101	Family allowances	1,196,000.00	- 41,343.59	1,154,656.41		1,154,656.41
1102	Expatriation allowances	1,049,000.00	- 16,039.45	1,032,960.55		1,032,960.55
1103	Secretarial allowances	4,000.00	- 1,107.90	5,107.90		5,107.90
1120	Further training for staff	160,000.00	- 38,641.65	121,358.35		121,358.35
1121	Contract agents	470,000.00	- 10,838.21	480,838.21		480,838.21
1130	Insurance against sickness	281,000.00	- 4,899.50	276,100.50		276,100.50
1131	Insurance against accident	33,000.00	- 2,068.31	30,931.69		30,931.69
1132	Unemployment insurance	94,000.00	- 176.33	94,176.33		94,176.33
1141	Travel expenses for annual leave	180,000.00	- 15,604.32	164,395.68		164,395.68
1150	Overtime	1,000.00	- 1,000.00	-		-
1175	Other services & work sent out	318,000.00	- 28,788.24	346,788.24		346,788.24
1176	Seconded officials from Member States	30,000.00	- 19,116.75	10,883.25		10,883.25
1177	Trainee officials (stagiaires)	120,000.00	- 12,566.65	107,433.35		107,433.35
1180	Misc. expend. on staff recruitment	100,000.00	- 93,365.92	6,634.08		6,634.08
1181	Travel expenses	15,000.00	- 8,071.83	6,928.17		6,928.17
1182	Installation & resettlement allowances	45,000.00	- 276.87	45,276.87		45,276.87
1183	Removal expenses	40,000.00	- 10,268.84	29,731.16		29,731.16
1184	Temporary daily subsistence allow.	28,000.00	- 22,732.51	50,732.51		50,732.51
1190	Salary weightings	1,700,000.00	- 356,559.77	2,056,559.77		2,056,559.77
1300	Mission, travel & incidental expenses - C1	310,000.00	- 271,833.38	38,166.62		38,166.62
1300	Mission, travel & incidental expenses - C4	pm		79.96	725.34	805.30
1400	Restaurants and canteens	210,000.00	- 128,978.62	81,021.38		81,021.38
1410	Medical services	40,000.00	- 30,400.00	9,600.00		9,600.00
1420	Other welfare expenditure	15,000.00	- 8,543.07	6,456.93		6,456.93
1430	Entertainment & representation expenditure	1,000.00	- 787.60	212.40		212.40
	Title 2 - Administration C1 only	1,635,000.00	- 13,205.91	1,621,794.09	- 725.34	1,621,068.75
	Title 2 - Administration (C1, C4, R0 new)	1,635,000.00	- 13,205.91	1,621,794.09	- 725.34	1,621,068.75
2010	Insurance	34,000.00	- 1,476.06	35,476.06		35,476.06
2020	Water, gas, electricity, heating	130,000.00	- 43,000.00	87,000.00		87,000.00
2030	Cleaning and maintenance	5,000.00	- 3,659.02	1,340.98		1,340.98
2031	Facilities management	320,000.00	- 5,895.67	314,104.33		314,104.33
2040	Fitting out of premises	180,000.00	- 51,511.30	128,488.70	- 725.34	127,763.36
2090	Other expenditure	25,000.00	- 3,436.50	21,563.50		21,563.50
2100	Rent	24,000.00	- 907.36	23,092.64		23,092.64
2200	Technical equipment	10,000.00	- 8,149.00	18,149.00		18,149.00
2204	Electronic office equipment	722,000.00	- 115,731.89	837,731.89		837,731.89
2210	Furniture	8,000.00	- 4,557.92	3,442.08		3,442.08
2230	Vehicles and transportation	2,000.00	- 1,282.22	717.78		717.78
2250	Library expenses	80,000.00	- 14,963.46	94,963.46		94,963.46
2300	Stationery and office supplies	10,000.00	- 7,938.55	2,061.45		2,061.45
2310	Other current administrative expenditure	20,000.00	- 7,000.00	27,000.00		27,000.00
2400	Postage & delivery charges	23,000.00	- 15,397.78	7,602.22		7,602.22
2410	Telecommunication	42,000.00	- 22,940.00	19,060.00		19,060.00
	Title 3 - Operational C1 only	5,870,000.00	420,624.39	6,290,624.39	-	6,290,624.39
	Title 3 - Operational (C1, C4, R0 new)	5,870,000.00	755,175.39	6,625,175.39	-	6,625,175.39
3000	Operational documentation system	850,210.00	- 114,581.40	964,791		964,791.40
3010	Publication of results of studies	315,033.00	- 183,438.73	131,594		131,594.27
3012	Marketing and promotion	227,546.00	- 58,535.76	169,010		169,010.24
3030	Studies and pilot schemes	3,551,120.00	- 910,298.57	4,461,419		4,461,418.57
3030	Studies - from assigned revenue - (IPA)					
3030	Studies - from assigned revenue - RO		334,551.00	334,551		334,551.00
3040	General costs of meetings	362,000.00	- 310,941.37	51,059		51,058.63
3041	Interpretation costs	5,000.00	- 5,000.00	-		-
3042	Governing Board meetings	149,251.00	- 144,297.22	4,954		4,953.78
3050	Translation of study reports	409,840.00	- 97,957.50	507,798		507,797.50
	Total (C1, C4, R0 new)	21,395,000.00	346,654.65	21,741,654.65		21,741,654.65
	Total C1 only	21,395,000.00	12,103.65	21,407,023.69	0.00	21,406,298.35

1.1.2 Transfers adopted by the Director

131 credit transfers were executed in order to enable high budget execution and the requirements for the final budget forecast. Most of the budget transfers relate to the increase of funds in the 7th Working Condition Survey as a result of the new method of conducting the survey via phone interviews and the Irish salary country co-efficient from 119.2 to 129. In addition, about 100K EUR more was allocated to web application development activities. The complete list of credit transfers is found in the Annex 1 of this report.

1.2 Budget Implementation

1.2.1 Summary table

The table below summarises 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 R0, C8 and C5 funds sources. The detailed analysis of each appropriations / fund type is given in subsequent chapters.

Table 3: Summary table for Revenue and Expenditure (in thousand EUR)

REVENUE			EXPENDITURE										
Source of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations in 2020					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)	21,195	21,195	Title I Staff	13,495	13,495	13,309	186	0	279	0	210	0	69
Other revenue - miscellaneous (IC1) - 5900	1	1	Title II Administration	1,621	1,603	1,220	383	18	412	0	401	0	11
Other revenue - services rendered (IC1) -6000	211	171	Title III Operating activities	6,291	6,291	2,690	3,601	0	3,312	0	3,249	0	63
Internally Assigned revenue (IC4)	0	1	Expenditure from Internally Assigned revenue (C4 and C5)	1	0	0	0	0	6	1	0	0	5
Externally Assigned revenue (IPA IR1)	0	0	Expenditure from Externally Assigned revenue (IPA R0)	0	0	0	0	0	443	296	41	298	104
Externally Assigned revenue (Other IR1)	335	335	Expenditure from Externally Assigned revenue (Other R0)	335	335	136	199	0	492	290	111	381	0
TOTAL	21,742	21,703	TOTAL	21,742	21,724	17,355	4,369	18	4,943	587	4,012	679	252

1.2.2 General assessment

The final amended budget of Eurofound was 21,741,654.65 EUR in 2020. This amount includes appropriations from C1, C4 and new R0 funds of the current year.

General C1 budget appropriations available for activities authorised in the Programming Document 2020 amounted to 21,406,298.35 EUR. **The final budget implementation (commitments) from C1 budget appropriations is 99.9 % (in 2019: 100.0%)** whereas the final execution of payments is 80.5 %. Remaining payments in carry forward commitments (RAL) are to be made in 2021.

The actual payment appropriations carried forward (RAL) at 4,168,672.13 EUR (or 19.5%) for final C1 appropriation were closely aligned with the original expectations at 4,097,215.00 EUR or 19.2% of C1 appropriations (in 2019: 4,002,730.67 or 19.1%). The main variance is explained by increased project budget funding in the 7th EWCS field work during the second half of the year resulting in minor increase of carry forward appropriations to 2021.

1.2.3 Consumption of current years appropriations (C1, C4, R0) – EUR

The table below shows implementation rates for both commitments and payments in all budget lines in absolute terms and expressed as a percentage in C1, C4 and R0 fund sources.

Overall, in respect of C1 fund source Eurofound again achieved a very high budget implementation rate of 99.9% (in 2019: 100%). Only 17,560 EUR (or 0.1%) of C1 appropriations were cancelled.

Table 4: Consumption of current years appropriations (C1, C4, R0) – EUR

	TITLE	Final Appropriations	Actual Commitments	% Committed	Actual Payments	% paid	Carry Forward to 2021	% Carried forward	Cancellation of Appropriations
Budget line	Title 1 - Staff C1 only	13,494,605.21	13,494,605.20	100.0%	13,308,575.74	98.6%	185,224.16	1.4%	0.01
Budget line	Title 1 - Staff (C1, C4, R0 new)	13,495,410.51	13,494,605.20	100.0%	13,308,575.74	98.6%	186,029.46	1.4%	0.01
1100	Basic salaries	7,337,654.86	7,337,654.86	100.0%	7,337,654.86	100.0%	-	0.0%	-
1101	Family allowances	1,154,656.41	1,154,656.41	100.0%	1,154,656.41	100.0%	-	0.0%	-
1102	Expatriation allowances	1,032,960.55	1,032,960.55	100.0%	1,032,960.55	100.0%	-	0.0%	-
1103	Secretarial allowances	5,107.90	5,107.90	100.0%	5,107.90	100.0%	-	0.0%	-
1120	Further training for staff	121,358.35	121,358.35	100.0%	66,542.95	54.8%	54,815.40	45.2%	-
1121	Contract agents	480,838.21	480,838.21	100.0%	480,838.21	100.0%	-	0.0%	-
1130	Insurance against sickness	276,100.50	276,100.50	100.0%	276,100.50	100.0%	-	0.0%	-
1131	Insurance against accident	30,931.69	30,931.69	100.0%	30,931.69	100.0%	-	0.0%	-
1132	Unemployment insurance	94,176.33	94,176.33	100.0%	94,176.33	100.0%	-	0.0%	-
1141	Travel expenses for annual leave	164,395.68	164,395.67	100.0%	164,395.67	100.0%	-	0.0%	0.01
1150	Overtime	-	-	-	-	-	-	-	-
1175	Other services & work sent out	346,788.24	346,788.24	100.0%	230,211.18	66.4%	116,577.06	33.6%	-
1176	Seconded officials from Member States	10,883.25	10,883.25	100.0%	10,883.25	100.0%	-	0.0%	-
1177	Trainee officials (stagiaires)	107,433.35	107,433.35	100.0%	107,433.35	100.0%	-	0.0%	-
1180	Misc. expend. on staff recruitment	6,634.08	6,634.08	100.0%	6,634.08	100.0%	-	0.0%	-
1181	Travel expenses	6,928.17	6,928.17	100.0%	6,928.17	100.0%	-	0.0%	-
1182	Installation & resettlement allowances	45,276.87	45,276.87	100.0%	45,276.87	100.0%	-	0.0%	-
1183	Removal expenses	29,731.16	29,731.16	100.0%	29,731.16	100.0%	-	0.0%	-
1184	Temporary daily subsistence allow.	50,732.51	50,732.51	100.0%	50,732.51	100.0%	-	0.0%	-
1190	Salary weightings	2,056,559.77	2,056,559.77	100.0%	2,056,559.77	100.0%	-	0.0%	-
1300	Mission, travel & incidental expenses - C1	38,166.62	38,166.62	100.0%	38,166.62	100.0%	-	0.0%	-
1300	Mission, travel & incidental expenses - C4	805.30	-	0.0%	-	-	805.30	100.0%	-
1400	Restaurants and canteens	81,021.38	81,021.38	100.0%	74,633.47	92.1%	6,387.91	7.9%	-
1410	Medical services	9,600.00	9,600.00	100.0%	5,161.50	53.8%	4,438.50	46.2%	-
1420	Other welfare expenditure	6,456.93	6,456.93	100.0%	2,646.34	41.0%	3,810.59	59.0%	-
1430	Entertainment & representation expenditure	212.40	212.40	100.0%	212.40	100.0%	-	0.0%	-
	Title 2 - Administration C1 only	1,621,068.75	1,603,151.51	98.9%	1,219,670.55	76.08%	383,480.96	23.9%	17,917.24
	Title 2 - Administration (C1, C4, R0 new)	1,621,068.75	1,603,151.51	98.9%	1,219,670.55	76.08%	383,480.96	23.9%	17,917.24
2010	Insurance	35,476.06	35,476.06	100.0%	30,311.01	85.4%	5,165.05	14.6%	-
2020	Water, gas, electricity, heating	87,000.00	87,000.00	100.0%	77,811.49	89.4%	9,188.51	10.6%	-
2030	Cleaning and maintenance	1,340.98	1,340.98	100.0%	1,340.98	100.0%	-	0.0%	-
2031	Facilities management	314,104.33	314,104.33	100.0%	273,285.85	87.0%	40,818.48	13.0%	-
2040	Fitting out of premises	127,763.36	109,846.12	86.0%	29,682.98	27.0%	80,163.14	73.0%	17,917.24
2090	Other expenditure	21,563.50	21,563.50	100.0%	21,563.50	100.0%	-	0.0%	-
2100	Rent	23,092.64	23,092.64	100.0%	23,092.64	100.0%	-	0.0%	-
2200	Technical equipment	18,149.00	18,149.00	100.0%	18,149.00	100.0%	-	0.0%	-
2204	Electronic office equipment	837,731.89	837,731.89	100.0%	602,302.15	71.9%	235,429.74	28.1%	-
2210	Furniture	3,442.08	3,442.08	100.0%	-	0.0%	3,442.08	100.0%	-
2230	Vehicles and transportation	717.78	717.78	100.0%	717.78	100.0%	-	0.0%	-
2250	Library expenses	94,963.46	94,963.46	100.0%	94,963.22	100.0%	0.24	0.0%	-
2300	Stationery and office supplies	2,061.45	2,061.45	100.0%	2,053.02	99.6%	8.43	0.4%	-
2310	Other current administrative expenditure	27,000.00	27,000.00	100.0%	18,922.48	70.1%	8,077.52	29.9%	-
2400	Postage & delivery charges	7,602.22	7,602.22	100.0%	7,407.54	97.4%	194.68	2.6%	-
2410	Telecommunication	19,060.00	19,060.00	100.0%	18,066.91	94.8%	993.09	5.2%	-
	Title 3 - Operational C1 only	6,290,624.39	6,290,175.63	100.0%	2,690,208.62	42.8%	3,599,967.01	57.2%	448.76
	Title 3 - Operational (C1, C4, R0 new)	6,625,175.39	6,624,726.63	100.0%	2,825,727.82	42.7%	3,798,998.81	57.3%	448.76
3000	Operational documentation system	964,791.40	964,654.9	100.0%	874,076.99	90.6%	90,577.9	9.4%	136.50
3010	Publication of results of studies	131,594.27	131,594.3	100.0%	117,925.31	89.6%	13,668.96	10.4%	-
3012	Marketing and promotion	169,010.24	169,010.2	100.0%	146,039.26	86.4%	22,970.98	13.6%	-
3030	Studies and pilot schemes	4,461,418.57	4,461,106.6	100.0%	1,166,155.25	26.1%	3,294,951.3	73.9%	312.01
3030	Studies - from assigned revenue - (IPA)	-	-	-	-	-	-	-	-
3030	Studies - from assigned revenue - RO	334,551.00	334,551.00	100.0%	135,519.20	40.5%	199,031.80	59.5%	-
3040	General costs of meetings	51,058.63	51,058.63	100.0%	51,058.63	100.0%	-	0.0%	-
3041	Interpretation costs	-	-	-	-	-	0	-	-
3042	Governing Board meetings	4,953.78	4,953.78	100.0%	4,953.78	100.0%	-	0.0%	-
3050	Translation of study reports	507,797.50	507,797.25	100.0%	329,999.40	65.0%	177,797.85	35.0%	0.25
	Total (C1, C4, R0 new)	21,741,654.65	21,722,483.34	99.9%	17,353,974.11	79.9%	4,368,509.23	20.1%	18,366.01
	Total C1 only	21,406,298.35	21,387,932.34	99.9%	17,218,454.91	80.5%	4,168,672.13	19.5%	18,366.01

1.2.4 Consumption internal assigned revenue C4 – EUR

There was no expenditure entered in ABAC against new internally assigned revenue in C4 fund source.

Table 5: Consumption of internal assigned revenue appropriations(C4)

	TITLE	Final Appropriations	Actual Commitments	% Committed	Actual Payments	% paid	Carry Forward to 2021	% Carried forward	Cancellation of Appropriations
1300	Mission, travel & incidental expenses - C4	805.30	-	0.0%	-	-	805.30	100.0%	-

1.2.5 Consumption of previous year's carry forward appropriations (C8) – EUR

The table below shows the consumption of carry forward commitments from 2019. The overall cancellation rate stands at 3.6 % (in 2019: 6.4%)

Table 6: Consumption of carry forward commitments (C8)

TITLE		Appropriations Carried Forward from 2019	Payments	% paid	Cancelled	% cancelled
Budget line	Title 1 - Staff	278,817.92	209,772.66	75.2%	69,045.26	24.8%
1120	Further training for staff	28,406.85	16,775.31	59.1%	11,631.54	40.9%
1175	Other services & work sent out	133,015.43	100,935.30	75.9%	32,080.13	24.1%
1180	Misc. expend. on staff recruitment	44,052.20	43,551.96	98.9%	500.24	1.1%
1300	Mission, travel & incidental expenses	11,754.58	3,585.27	30.5%	8,169.31	69.5%
1400	Restaurants and canteens	29,533.86	28,996.32	98.2%	537.54	1.8%
1410	Medical services	28,143.75	13,487.50	47.9%	14,656.25	52.1%
1420	Other welfare expenditure	3,240.61	2,441.00	75.3%	799.61	24.7%
1430	Entertainment & representation expenditure	670.64	-	0.0%	670.64	100.0%
	Title 2 - Administration	412,402.60	400,739.37	97.2%	11,663.23	2.8%
2020	Water, gas, electricity, heating	23,103.65	23,103.65	100.0%	-	0.0%
2031	Facilities management	79,324.51	74,323.41	93.7%	5,001.10	6.3%
2040	Fitting out of premises	182,300.00	177,160.00	97.2%	5,140.00	2.8%
2204	Electronic office equipment	96,158.35	96,158.35	100.0%	-	0.0%
2210	Furniture	24,151.75	24,151.74	100.0%	0.01	0.0%
2250	Library expenses	0.01	-	0.0%	0.01	100.0%
2300	Stationery and office supplies	1,576.20	1,375.48	87.3%	200.72	12.7%
2310	Other current administrative expenditure	3,573.78	3,573.78	100.0%	-	0.0%
2400	Postage & delivery charges	1,414.15	92.76	6.6%	1,321.39	93.4%
2410	Telecommunication	800.20	800.20	100.0%	-	0.0%
	Title 3 - Operational	3,311,510.15	3,248,984.76	98.1%	62,525.39	1.9%
3000	Operational documentation system	96,691.50	96,691.50	100.0%	-	0.0%
3010	Publication of results of studies	31,643.05	30,245.09	95.6%	1,397.96	4.4%
3012	Marketing and promotion	79,368.97	75,362.35	95.0%	4,006.62	5.0%
3030	Studies and pilot schemes	2,920,209.47	2,897,929.13	99.2%	22,280.34	0.8%
3040	General costs of meetings	58,773.54	29,622.20	50.4%	29,151.34	49.6%
3041	Interpretation costs	9,300.00	5,528.60	59.4%	3,771.40	40.6%
3042	Governing Board meetings	14,921.62	13,003.89	87.1%	1,917.73	12.9%
3050	Translation of study reports	100,602.00	100,602.00	100.0%	-	0.0%
	Total C8	4,002,730.67	3,859,496.79	96.4%	143,233.88	3.6%

1.2.6 Consumption of previous year's carry over appropriations (C5) – EUR

Table 7: Consumption of carry over appropriations (C5)

TITLE		Appropriations Carried Forward from 2019	Committed	Payments	% paid	Cancelled	% cancelled
	Title 3 - Operational	6,486.38		-	0.0%	5,746.38	88.6%
3010	Publication of results of studies	740.00	740.00	-	0.0%	-	0.0%
3030	Studies and pilot schemes	5746.38		-	0.0%	5,746.38	100.0%

1.2.7 Consumption of current and previous year's carry over appropriations relating to externally assigned revenue (R0) – EUR

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

Table 8: Monitoring table of assigned revenue (R0)

Budget Line	Heading	Carry Forward/over balance of 2020	New appropriations in 2020	Commitments in 2020	Appropriations cancelled / reclassified in 2020	Payments in 2020	Carry forward/over to 2021
IPA 2016 -377 -705							
3030	Studies and pilot schemes	42,318.30	-	778.13	-	-	42,318.30
Grand totals		42,318.30	-	778.13	-	-	42,318.30
IPA 2018 - 402 940							
3030	Studies and pilot schemes	400,366.60	-	296,072.31	104,294.29	40,557.30	255,515.01
Grand totals		400,366.60	-	296,072.31	104,294.29	40,557.30	255,515.01
Other assigned revenue							
3030	Studies and pilot schemes						
	Belgium's 7th EWCS participation (2019)	160,500.00		-	-	-	160,500.00
	Slovenia's 7th EWCS participation (2019)	32,150.00		-	-	-	32,150.00
	Norway's 7th EWCS participation (2019)	213,498.10		208,307.87		29,648.90	183,849.20
	Switzerland' 7th EWCS participation (2019)	85,542.00		81,042.20		81,042.19	4,499.81
	Norway's 7th EWCS participation (2020)		218,531.00	218,531.00		129,899.40	88,631.60
	Switzerland' 7th EWCS participation (2020)		116,020.00	116,020.00		5,619.80	110,400.20
Grand totals		491,690.10	334,551.00	623,901.07	-	246,210.29	580,030.81
TOTAL		934,375.00	334,551.00	920,751.51	104,294.29	286,767.59	877,864.12

In the beginning of 2020, cumulative appropriations arising from assigned revenue from previous years amounted to 934,375 EUR. An additional 334,551 EUR was received from Norway and Switzerland for their participation in the 7th European Working Condition Survey.

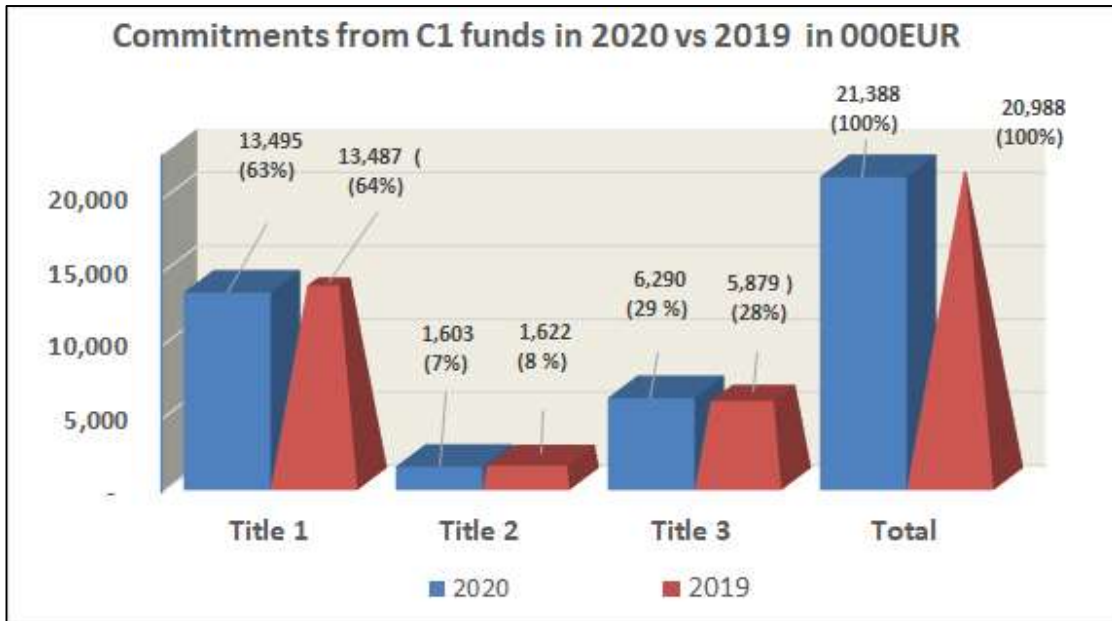
IPA contract 2016-377-704 has already been concluded and it is expected that the unconsumed balance of 42,318.30 EUR will be returned to DG Near in the beginning of 2021.

The full grant agreement for IPA contract 2018-402-940 totals 550,000 EUR. In 2019, Eurofound received 495,000 EUR and by the end of 2020 it had been fully committed. It was noted that funds for one IPA contract were committed incorrectly from C1 fund source in ABAC in 2019. In order to rectify the error, 104,294.29 EUR was cancelled from IPA 2018-402-940 funds in ABAC.

1.2.8 Comparison of commitments by titles in 2020 and 2019 (C1).

The graph below shows the breakdown of commitments from C1 fund source in 2020 and 2019. Overall, there were ca. 400,000 EUR (or 2%) more appropriations available in 2020 budget. This has mainly been consumed in title 3 while the amount of commitments in title 1 and title 2 have remained nearly the same.

Graph 1: Comparison of commitments by titles in 2020 and 2019 (C1).



1.2.9 Budget outturn result (EUR)

Calculation of the Budget Outturn: The revenue entered in the accounts is the amount actually received during the course of the year. For the purposes of calculating the budget outturn for the year, expenditure comprises payments made against the year's appropriations plus any of the appropriations for that year that are carried over to the following year. Payments made against the year's appropriations means payments that are made by the accounting officer by 31 December of the financial year.

The following are added to or deducted from the resulting figure:

- the net balance of cancellations of payment appropriations carried over from previous years and any payments which, because of fluctuations in the euro rate, exceed non-differentiated appropriations carried over from the previous year; and
- the balance of exchange-rate gains and losses recorded during the year.

Payment appropriations carried over include automatic carryovers and carryovers by decision .

The cancellation of unused payment appropriations carried over from the previous year shows the cancellations of appropriations carried over automatically and by decision. It also includes the decrease in assigned revenue appropriations carried over to the next year in comparison with 2019.

Table 9: Budget Outturn results

	2020	2019
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+ 21,194,999.63	20,779,000.00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+ 0.00	495,000.00
Recovery of Expenses	+ 805.30	525,701.00
Misc. revenue	+ 601.40	12,950.00
Services Rendered - General	+ 171,422.29	109.93
Services Rendered -External Assigned revenue	+ 334,551.00	108,775.00
TOTAL REVENUE (a)	21,702,379.62	21,921,535.93
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	- 13,308,575.74	13,213,343.76
Appropriations carried over to the following year	- 187,612.89	279,596.05
<i>Title II: Administrative Expenses</i>		
Payments	- 1,219,670.55	1,209,954.84
Appropriations carried over to the following year	- 383,480.96	412,402.60
<i>Title III: Operating Expenditure</i>		
Payments	- 2,976,976.21	2,749,994.05
Appropriations carried over to the following year	- 4,477,793.00	4,732,644.40
TOTAL EXPENDITURE (b)	22,554,109.35	22,597,935.70
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-851,729.73	-676,399.77
Cancellation of unused payment appropriations carried over from previous year	+ 143,233.87	226,703.95
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 1,317,618.09	115,534.02
Exchange differences for the year (gain +/-loss -)	+/- -63.40	-1,326.66
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	609,058.83	-335,488.46
Balance year N-1	+/- -335,488.46	141,974.63
Positive balance from year N-1 reimbursed in year N to the Commission	- 0.00	-141,974.63
Result used for determining amounts in general accounting	273,570.37	-335,488.46
Commission subsidy - agency registers accrued revenue and Commission accrued expense	20,921,429.26	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	273,570.37	

The balance of the budget outturn account for the financial year 2020 shows a budget surplus of 273,570.37 EUR.

2. Multi-annual overview

Eurofound does not manage multi-annual commitments and payments for its operational expenditure.

3. Revenue

3.1 Nature of Revenue.

The table below shows the revenue entered in the amending budget, recovery orders established, revenue actually cashed as well as the amounts outstanding at the end of year 2020.

Table 10: Nature of revenue

Budget Item	Type of revenue	Revenue in Amending Budget	Entitlements established	Revenue received	Outstanding at the end of the year
1000 - IC1	Commission subsidy	21,195,000	21,194,999.63	21,194,999.63	0.00
1000 - IR1	Other subsidy from Commission (IPA...)	0.00	0.00	0.00	0.00
5400 - IC4	Recovery of Expenses	79.96	1,305.30	805.30	500.00
5900 - IC1	Miscellaneous Revenue	601.40	601.40	601.40	0.00
6000 - IC1	Services Rendered - General revenue	211,422.29	171,422.29	171,422.29	0.00
6000 - IR1	Services Rendered - External Assigned revenue	334,551.00	334,551.00	334,551.00	0.00
	Total:	21,741,654.65	21,702,879.62	21,702,379.62	500.00

The Commission subsidy as well as miscellaneous and general revenue from services rendered (ICI) totalling to 21,406,298.35 EUR constitute the general C1 final appropriations in ABAC.

Cashed recoveries of expenses for 805.30 EUR in budget item IC4 are appropriated in ABAC in C4 funds as internal assigned revenue.

Cashed recoveries of expenses for 334,551.00 EUR in budget item IR1 are appropriated in ABAC in R0 funds as external assigned revenue.

3.2 Recovery orders

During the financial year, 14 recovery orders were issued. 15 recovery orders were cashed including the one that was carried over from 2019 to 2020. Of the recovery orders issued

- four related to the 2020 European Union subsidy (1000 - C1)
- four related to miscellaneous revenue such as income arising from royalties (5900 - C1)
- two related to Norway's contribution to the Network of Correspondents and a regularisation of incorrectly consumed IPA appropriations in previous year (6000 - C1)
- two related to the recoveries of mission expenses (5400 - C4)
- three related to the contributions from Switzerland and Norway to the 7th European Working Condition Survey (6000 - R0)

One aged recovery order continued to be carried over from 2020 to 2021.

3.3 Participation of other countries and member states in the Agency's work

Both Norway and Switzerland participated in the fieldwork of 7th European Working Condition Survey. 218,531 EUR was received from Norway and 116,020 EUR from Switzerland. These funds are regarded as external assigned revenue (R0)

Also, as in previous years, Norway's Government contributed to the running cost of Network of Correspondents (NEC) work by 67,128 EUR. These funds were accounted for as general revenue. (C1)

3.4 Implementation of internal assigned revenue

In 2020, Eurofound received 805.30 EUR as internal assigned revenue (IC4). The funds were not consumed in C4 appropriations but were carried over to 2021 in C5 appropriations.

At the start of 2020, there was 6,486.38 EUR available in C5 appropriations carried over as internal assigned revenue from 2019. Out of this 740 EUR was committed in 2020 leaving 5,746.38 EUR to be cancelled.

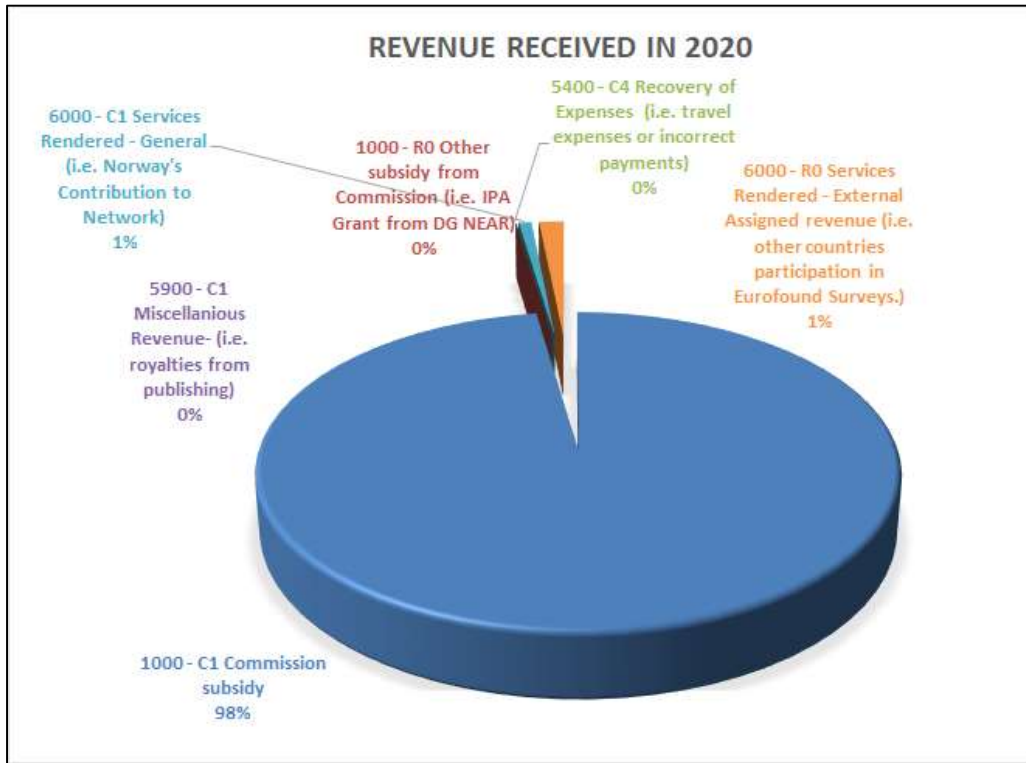
3.5 Implementation of external assigned revenue

The implementation in terms of commitments towards the participation in the 7th European Working Condition survey is shown in table X '*Consumption of current and previous year's carry over appropriations relating to externally assigned revenue (R0) – EUR*'

3.6 Overview per revenue type and source received and cashed in 2020

The graph below shows the breakdown of revenue by type and source in year 2020. As in previous years, the Commission subsidy is the main source of general revenue.

Graph 2: Breakdown of revenue by type and source



4. Glossary on terms, abbreviations and acronyms used in the report

Fund Source	Concept/term applicable	Financial Rules	Presentation in this report
C1	Initial budget, Amending budget Credit transfers	Art. 6, 8, 9, 10,11, 33, 72, 73, 74, 75, 76, Art. 17, 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. 20.3.a, b, c, d, e, and f	Belongs to (internal) assigned revenue
C5	Refunds carried over as internal assigned revenue	Art. 12.4a	Belongs to (internal) assigned revenue
C8	Automatic carryovers of payment appropriations corresponding to commitments of non- differentiated appropriations	Art. 12.2 and 12.6	Carry over from 2019 to 2020
C3	Non-automatic carryovers of current years commitment carried over by decision appropriations to be used before 31/3	Art.12.2 and 13	C3 from 2019 to 2020
R0	Other earmarked revenue for specific purposes	Art. 20.1, 20.2, 20.4, 20.6 and 20.7	Belongs to assigned (external) revenue arising from member states as well as IPA

Term	Definition
ABAC	This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.
Accounting	The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.

Administrative appropriations	Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).
Adjustment	Amending budget or transfer of funds from one budget item to another.
Adopted budget	Draft budget becomes the adopted budget as soon as it is approved by the Budgetary Authority. Cf. Budget.
Agencies	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.
Amending budget	Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.
Annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
Appropriations	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ – differentiated appropriations – because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.
Assigned revenue External/Internal	Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union. Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium. The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21(2).
Authorising Officer (AO)	The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.
Budget	Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.
Budget result	The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and

	exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for Agencies.
Budget implementation	Consumption of the budget through expenditure and revenue operations.
Budget item / Budget line / Budget position	As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.
Budgetary authority	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers.
Budgetary commitment	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
Cancellation of appropriations	Unused appropriations that may no longer be used.
Carryover of appropriations	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.
Commitment appropriations	Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 7 FR: Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.
De-commitment	Cancellation of a reservation of appropriations.
Differentiated appropriations	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 7 FR: Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)
Economic result	Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.
Entitlements established	Entitlements are recovery orders that the European Union must establish for collecting income.
Exchange rate difference	The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.
Expenditure	Term used to describe spending the budget from all types of funds sources.

Financial regulation (FR)	Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union. (OJ L 193/30.07.2018, p. 1)
Funds Source	Type of appropriations (e.g.: C1, C2, etc.)
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Implementation	Cf. Budget implementation
Income	Cf. Revenue
Joint Undertakings (JUs)	A legal EU-body established under the TFEU. The term can be used to describe any collaborative structure proposed for the "efficient execution of Union research, technological development and demonstration programmes".
Lapsing appropriations	Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities which is represented by an appropriation.
Legal base (basic act)	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
Legal commitment	A legal commitment establishes a legal obligation towards third parties.
Non-differentiated appropriations	Non-differentiated appropriations are for operations of an annual nature. (Art. 9 FR). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.
Operational appropriations	Operational appropriations finance the different policies, mainly in the form of grants or procurement.
Outstanding commitment	Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.
Outturn	Cf. Budget result
Payment	A payment is a cash disbursement to honour legal obligations.
Payment appropriations	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 7 FR).
RAL	Sum of outstanding commitments. Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual

	programmes and the dissociation between commitment and payment appropriations. (Cf. Outstanding commitments).
Recovery	The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.
Result	Cf. Outturn
Revenue	Term used to describe income from all sources financing the budget.
Rules of application	Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Surplus	Positive difference between revenue and expenditure (see Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.
Transfer (credit transfer /operation)	Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The FR identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.

ANNEX: Complete listing of Credit Transfers in 2020

Date	Purpose of Credit Operation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
30/01/2020	Essential BLO stationary purchases	2210	Furniture	2300	Stationary and Office Supplies	1,000.00
01/07/2020	Top up of web application development budget after midyear forecast	3010	Publication of results of studies	3000	Operational documentation system	23,990.00
04/08/2020	Top up of web application development budget after midyear forecast	1120	Further training of staff	3000	Operational documentation system	81,000.00
07/08/2020	Insurance policy renewal	1175	Other services and work sent out	2010	Insurance	1,246.01
31/08/2020	Secretarial allowances as part of September salary'20 run	1102	Expatriation allowances	1103	Secretarial allowances	296.02
17/09/2020	Top up of translations budget to cover translation of Programming Document'21 into EU languages as approved in midyear forecast	3040	General Cost of Meetings	3050	Translation of study reports	32,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1102	Expatriation allowances	3030	Studies and Pilot Schemes	3,703.98
17/09/2020	Top of various research project budgets after mid year forecast	1130	Insurance against sickness	3030	Studies and Pilot Schemes	4,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1131	Insurance against accident	3030	Studies and Pilot Schemes	2,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1141	Travel expenses for annual leave	3030	Studies and Pilot Schemes	15,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1150	Overtime	3030	Studies and Pilot Schemes	500.00
17/09/2020	Top of various research project budgets after mid year forecast	1176	Seconded officials from member states	3030	Studies and Pilot Schemes	19,116.75
17/09/2020	Top of various research project budgets after mid year forecast	1180	Misc. expenses on staff recruitment	3030	Studies and Pilot Schemes	50,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1181	Travel expenses	3030	Studies and Pilot Schemes	5,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1182	Installation & resettlement allowances	3030	Studies and Pilot Schemes	5,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1183	Removal expenses	3030	Studies and Pilot Schemes	10,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1190	Salary weightings	3030	Studies and Pilot Schemes	20,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1300	Missions, travel and incidental expenses	3030	Studies and Pilot Schemes	111,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1400	Restaurants and canteens	3030	Studies and Pilot Schemes	90,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1410	Medical services	3030	Studies and Pilot Schemes	5,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1420	Other welfare expenditure	3030	Studies and Pilot Schemes	5,000.00
17/09/2020	Top of various research project budgets after mid year forecast	1430	Entertainment and representation expenditure	3030	Studies and Pilot Schemes	500.00
17/09/2020	Top of various research project budgets after mid year forecast	3040	General Cost of Meetings	3030	Studies and Pilot Schemes	120,000.00
18/09/2020	Approved midyear forecast to cover essential ICT procurement in 2020	2020	Water, gas, electricity, heating	2204	Electronic Office Equipment	15,000.00
18/09/2020	Approved midyear forecast to cover essential ICT procurement in 2020	2030	Cleaning and maintenance	2204	Electronic Office Equipment	2,000.00
18/09/2020	Approved midyear forecast to cover essential ICT procurement in 2020	2031	Facilities management	2204	Electronic Office Equipment	10,000.00
18/09/2020	Approved midyear forecast to cover essential ICT procurement in 2020	2090	Other expenditure	2204	Electronic Office Equipment	3,436.50
18/09/2020	Approved midyear forecast to cover essential ICT procurement in 2020	2100	Rent	2204	Electronic Office Equipment	907.36
18/09/2020	Approved midyear forecast to cover essential ICT procurement in 2020	2300	Stationary and Office supplies	2204	Electronic Office Equipment	500.00
18/09/2020	Approved midyear forecast to cover essential ICT procurement in 2020	2400	Postage and delivery charges	2204	Electronic Office Equipment	5,000.00
18/09/2020	Approved midyear forecast to cover essential ICT procurement in 2020	2410	Telecommunications	2204	Electronic Office Equipment	17,000.00
01/10/2020	Secretarial allowances as part of October'20 salary run	1120	Further training of staff	1103	Secretarial allowances	1,000.00
10/10/2020	Temporary daily subsistence allowances as part of October'20 salary run	1300	Missions, travel and incidental expenses	1184	Temporary daily subsistence allowances	7,378.48
07/10/2020	Negative interest payments and bank charges	2020	Water, gas, electricity, heating	2310	Other current admin expenditure	500.00
21/10/2020	Top up of budget for a temporary 'Orange' employee contract	1300	Missions, travel and incidental expenses	1175	Other services & Work sent out	17,754.00
21/10/2020	October forecast for further training of staff members	1300	Missions, travel and incidental expenses	1120	Further training for staff	47,000.00
21/10/2020	IC online subscriptions	3040	General Cost of Meetings	3000	Operational documentation system	1,153.00
27/10/2020	Top up of budget for a temporary 'Orange' employee contract	1300	Missions, travel and incidental expenses	1175	Other services & Work sent out	1,708.00
27/10/2020	Top up of Facilities Management contract	2020	Water, gas, electricity, heating	2031	Facilities Management	13,622.70
28/10/2020	Negative interest payments and bank charges	2410	Telecommunications	2310	Other current admin expenditure	3,500.00
30/10/2020	Resettlement allowances as part of November'20 salary run	1180	Misc. expenses on staff recruitment	1182	Installation and resettlement allowances	5,276.87
03/11/2020	Provision of TRIM (operational management system) support and maintenance	3040	General Cost of Meetings	3000	Operational documentation system	7,862.50
03/11/2020	Library procurements and subscriptions as approved in October forecast	1400	Restaurants and canteens	2250	Library expenses	15,000.00
06/11/2020	Procurement of Ear chargers	1180	Misc. expenses on staff recruitment	2200	Technical equipment	7,874.00
11/11/2020	Procurements for Legal services	1300	Missions, travel and incidental expenses	1175	Other services & Work sent out	8,750.00
11/11/2020	Library procurements and subscriptions	3040	General Cost of Meetings	3000	Operational documentation system	43,787.00
11/11/2020	Approved October to cover essential ICT procurement in 2020	3040	General Cost of Meetings	2204	Electronic Office Equipment	95,000.00
11/11/2020	Approved October to cover essential ICT procurement in 2021	3041	Interpretation costs	2204	Electronic Office Equipment	5,000.00
18/11/2020	Planned building upgrade projects	2020	Water, gas, electricity, heating	2040	Fitting out premises	10,877.30
18/11/2020	Planned building upgrade projects	2030	Cleaning and maintenance	2040	Fitting out premises	1,000.00
18/11/2020	Planned building upgrade projects	2031	Facilities management	2040	Fitting out premises	3,245.40
18/11/2020	Planned building upgrade projects	2230	Vehicles and transportation	2040	Fitting out premises	1,000.00
18/11/2020	Planned building upgrade projects	2400	Postage and delivery charges	2040	Fitting out premises	2,000.00
18/11/2020	Planned building upgrade projects	2410	Telecommunications	2040	Fitting out premises	1,500.00
18/11/2020	Top up of translation budget for covering costs of translating Programming Document'21 into other EU languages as approved in October forecast.	3010	Publication of results of studies	3050	Translation of study reports	149,824.06
18/11/2020	Planned building upgrade projects	1300	Missions, travel and incidental expenses	2040	Fitting out premises	32,540.00
18/11/2020	Purchase essential catering equipment	1300	Missions, travel and incidental expenses	2200	Technical equipment	275.00
19/11/2020	Top of various research project budgets after October forecast	3040	General Cost of Meetings	3030	Studies and Pilot Schemes	11,038.87
25/11/2020	Top up of web application development budget after October forecast	3042	Governing Board Meetings	3000	Operational documentation system	40,000.00
25/11/2020	Top of various research project budgets after October forecast	3042	Governing Board Meetings	3030	Studies and Pilot Schemes	104,297.22
26/11/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1120	Further training of staff	1190	Salary Weightings	3,077.25
26/11/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1180	Misc. expenses on staff recruitment	1190	Salary Weightings	11,849.13
26/11/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1300	Missions, travel and incidental expenses	1190	Salary Weightings	45,716.38
26/11/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1400	Restaurants and canteens	1190	Salary Weightings	12,500.00
26/11/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1410	Medical services	1190	Salary Weightings	24,530.00
26/11/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1420	Other welfare expenditure	1190	Salary Weightings	3,900.00
26/11/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1430	Entertainment and representation expenditure	1190	Salary Weightings	200.00

Date	Purpose of Credit Operation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
01/12/2020	Negative interest payments and bank charges	2040	Fitting out premises	2310	Other current admin expenditure	2,442.08
01/12/2020	Negative interest payments and bank charges	2210	Furniture	2310	Other current admin expenditure	3,557.92
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	2204	Electronic Office Equipment	1190	Salary Weightings	20,728.47
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	3000	Operational documentation system	1190	Salary Weightings	39,491.05
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1100	Basic Salaries	1190	Salary Weightings	112,345.14
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1101	Family Allowances	1190	Salary Weightings	41,343.59
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1102	Expatriation Allowances	1190	Salary Weightings	12,039.45
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1103	Secretarial Allowances	1190	Salary Weightings	188.12
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1130	Sickness insurance	1190	Salary Weightings	899.50
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1131	Accident Insurance	1190	Salary Weightings	68.31
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1141	Travel Allowances	1190	Salary Weightings	604.32
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1150	Overtime	1190	Salary Weightings	500.00
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1177	Trainees	1190	Salary Weightings	12,566.65
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1181	Travel Expenses	1190	Salary Weightings	4,148.73
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1183	Removal expenses	1190	Salary Weightings	12,418.47
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1420	Other welfare expenditure	1190	Salary Weightings	905.07
01/12/2020	Final salary forecast 2021	3000	Operational documentation system	1121	Contract Agents	10,838.21
01/12/2020	Final salary forecast 2021	3000	Operational documentation system	1132	Unemployment insurance	176.33
01/12/2020	Final salary forecast 2022	3000	Operational documentation system	1184	Temporary daily subsistence allowances	15,354.03
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	2040	Fitting out premises	1190	Salary Weightings	87.60
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1180	Recruitment	1190	Salary Weightings	12,765.92
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1400	Restraunts and canteens	1190	Salary Weightings	1,978.62
01/12/2020	Increase of salary weightings from 119.2 to 129 in Dec'20 salary run	1175	Works sent out	1190	Salary Weightings	1,708.00
03/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3000	Operational documentation system	3030	Studies and Pilot Schemes	7,632.38
03/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3010	Publication of results of studies	3030	Studies and Pilot Schemes	7,098.50
03/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3012	Marketing and promotion	3030	Studies and Pilot Schemes	57,085.76
03/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3050	Translation	3030	Studies and Pilot Schemes	35,100.56
03/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2020	Water, electricity and heating.	3030	Studies and Pilot Schemes	2,000.00
03/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2040	Fitting out premises	3030	Studies and Pilot Schemes	121,880.32
03/12/2020	Top up of budget for a temporary 'Orange' employee contract	2040	Fitting out premises	1175	Work sent out	5,949.58
03/12/2020	Final forecast for missions in 2020	2040	Fitting out premises	1300	Missions	288.58
10/12/2020	Final forecast for Socio medical treatments	3000	Operational documentation system	1410	Medical expenditure	5,600.00
10/12/2020	Final forecast for travel allowances end of service	3000	Operational documentation system	1181	Travel expenses	1,076.90
10/12/2020	Purchase of small staff christmas gifts	3000	Operational documentation system	1420	Other welfare expenditure	1,110.00
10/12/2020	Final forecast for removal expenditure	2300	Stationary and office supplies	1183	Removal expenses	4,894.73
10/12/2020	Final forecast for removal expenditure	2400	Postage and delivery charges	1183	Removal expenses	7,254.90
11/12/2020	Eurofound insurance for Engineering Coverage	2204	Electronic Office Equipment	2010	Insurance	230.05
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3000	Operational documentation system	3030	Studies and Pilot Schemes	1,932.20
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3040	General Cost of Meetings	3030	Studies and Pilot Schemes	100.00
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3050	Translation	3030	Studies and Pilot Schemes	48,766.25
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	1400	Catering	3030	Studies and Pilot Schemes	9,500.00
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2040	Fitting out premises	3030	Studies and Pilot Schemes	16,516.00
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2204	Electronic Office Equipment	3030	Studies and Pilot Schemes	16,356.99
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2250	Library	3030	Studies and Pilot Schemes	36.54
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2300	Stationary and office supplies	3030	Studies and Pilot Schemes	3,311.28
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2310	Other Administrative expenditure	3030	Studies and Pilot Schemes	3,000.00
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2410	Telecommunications	3030	Studies and Pilot Schemes	940.00
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2020	Water, electricity and heating.	3030	Studies and Pilot Schemes	1,000.00
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	1430	Representation	3030	Studies and Pilot Schemes	87.60
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2030	Cleaning and maintenance	3030	Studies and Pilot Schemes	659.02
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2230	Vehicles and transportation	3030	Studies and Pilot Schemes	282.22
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3012	Marketing and promotion	3030	Studies and Pilot Schemes	1,450.00
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	3010	Publication of results of studies	3030	Studies and Pilot Schemes	2,233.16
13/12/2020	Top up of 7th EWCS fieldwork budget to cover CATI requirements	2031	Facilities management	3030	Studies and Pilot Schemes	6,272.97
15/12/2020	Prizes for Blog Competition	2204	Electronic Office Equipment	1420	Other welfare expenditure	152.00
20/12/2020	Re-Roofing of Conference Centre	1120	Further training of staff	2020	Fitting out premises	564.40
20/12/2020	Re-Roofing of Conference Centre	1175	Works sent out	2020	Fitting out premises	2,419.43
20/12/2020	Re-Roofing of Conference Centre	1180	Recruitment	2020	Fitting out premises	5,600.00
20/12/2020	Re-Roofing of Conference Centre	1410	Medical services	2020	Fitting out premises	6,470.00
20/12/2020	Re-Roofing of Conference Centre	2204	Electronic Office Equipment	2020	Fitting out premises	644.46
20/12/2020	Re-Roofing of Conference Centre	2300	Stationary and office supplies	2020	Fitting out premises	232.54
20/12/2020	Re-Roofing of Conference Centre	2400	Postage & delivery charges	2020	Fitting out premises	1,142.88
20/12/2020	Re-Roofing of Conference Centre	3010	Publication of results of studies	2020	Fitting out premises	293.01
20/12/2020	Re-Roofing of Conference Centre	3030	Study contracts	2020	Fitting out premises	14,100.00
					TOTAL EUR:	2,109,154.57
					COUNT OF CREDIT TRANSFERS:	131.00