



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

Financial Year 2019

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

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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2019

LEGAL BASIS FOR THE BUDGETARY ACCOUNTING PRINCIPLES

Article 103 of the Financial Regulation applicable to the Agency's budget stipulates that "Eurofound 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 2019. 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 2018 to 2019
C3	Non-automatic carryovers of current years commitment appropriations to be used before 31/3	Art.14.3	C3 from 2018 to 2019
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 2019

Draft Estimate

During the meeting that took place on 19 January 2018, the Bureau of the Governing Board reviewed the 2019 Draft Estimate as part of the single Programming Document 2017-2020 (B 261/5). The total budget draft estimate was 20,979,000 €.

On 30 January 2018, the draft budget was adopted by written procedure (Written procedure 2018-01-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 2019

After negotiations between the Council and the Parliament and a conciliation process, the EU budget was approved by the Council and by Parliament on 12 December. As part of the total EU budget the budgetary authority approved Eurofound's general subsidy in line with a proposal from the Commission.

On 21 December 2018, the Governing Board adopted the final budget 2019 by written procedure.

Amending Budget 2019

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 2019 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 2% from July 2019 on. The country coefficient for Ireland increased by 1.5%.

Some funds became available during the course of 2019 due to savings in Title 1 (staff related expenditure), mainly in basic salary payments, salary weightings and Title 3 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 further front loading the European Working Conditions Survey.

The amending budget was approved on 20 December 2019 by written procedure.

HARMONISATION TABLES FOR BUDGET IMPLEMENTATION

SUMMARY OF BUDGET IMPLEMENTATION IN 2019 (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)	20,779	20,779	Title I Staff	13,488	13,487	13,208	279	1	193	0	121	0	72
Other revenue - miscellaneous (IC1)	0	0	Title II Administration	1,624	1,622	1,210	412	1	306	0	295	0	11
Other revenue - services rendered (IC1)	200	212	Title III Operating activities	5,880	5,879	2,568	3,312	0	2,877	0	2,831	0	46
Internally Assigned revenue (IC4)	-	6	Expenditure from Internally Assigned revenue (C4 and C5)	12	6	4	2	0	3	0	0	0	3
Externally Assigned revenue (IPA IR1)	0	495	Expenditure from Externally Assigned revenue (IPA R0)	495	137	97	398	0	0	0	0	0	0
Externally Assigned revenue (Other IR1)	-	532	Expenditure from Externally Assigned revenue (Other R0)	576	356	34	542	0	0	0	0	0	0
TOTAL	20,979	22,024	TOTAL	22,075	21,488	17,121	4,945	2	3,378	0	3,246	0	132

C1 = Appropriations for Current Year

C4 = Appropriations for re-use

R0 = Appropriations arising from assigned revenue

C8= Appropriations Carried over from previous year

C3 =Appropriations Carried over by decision of Board

C5= Carry Over Appropriations for re-use

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

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

REVENUE – BUDGET IMPLEMENTATION (000€)

Type of revenue	Revenues in the initial budget <i>1</i>	Amending budget <i>2</i>	Revenues in the final budget <i>3=1+2</i>	Recovery orders (in 2019 + from preceeding years) <i>4</i>	Collected amounts <i>5</i>	Amounts still to be collected <i>6=4-5</i>
General subsidy from the European Commission	20,779	0	20,779	20,779	20,779	0
Financial revenue	0	0	0	0	0	0
Other Miscellanious (C1)	3	-3	0	0	0	0
Other Miscellanious (C4)	<i>pm</i>	13	6	7	6	1
Revenue from services rendered (C1)	197	547	744	744	744	0
TOTAL	20,979	557	21,529	21,530	21,529	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 2019 stands at about €700. This amount will be recovered in 2020.

Revenue is 557K € (2.6%) higher than originally budgeted for. The actual revenue received against services rendered was higher 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
		13,740	-231	-231	13,509	0	13,488
	TITLE I: Staff expenditure (C1)	13,740	-231	-231	13,509	0	13,488
		1,520	106	106	1,626	0	1,624
	TITLE II: Administrative expenditure (C1)	1,520	106	106	1,626	0	1,624
		5,719	131	130	5,850	0	5,880
	TITLE III: Operating expenditure (C1)	5,719	131	130	5,850	0	5,880
							0
	Expenditure from assigned revenues (R0)	pm			1,039	0	1,026
	Expenditure from assigned revenues (C4)	pm				0	5
	TOTAL BUDGET	20,979	1,045	0	22,024	0	22,023

Eurofound published an amended budget totalling 22,024K € in December 2019. In ABAC, final appropriations entered for 2019 amounted to 20,990K € in C1 and 12K € in C4 fund sources respectively.

The actual appropriations in Title 1 (staff and staff-related expenditure) were ca. 253K€ (1.8%) lower than initially budgeted. A major factor in this figure was the reduction in the basic salary line due to a number of retirements. The new correction coefficient for Ireland was applied from 1 July 2019 and increased from 117.7 % to 119.2 % (1.5%). Additionally, actual training expenditure resulted in further savings. The annual update of salaries amounting to +2%, took effect from 1 July 2019.

The increase of Title 2 (administration, buildings and infrastructure) by 105K€ (6.6 %) is explained by reallocation of funds to IT infrastructure and the refurbishment of bathroom facilities in the Main Building.

Title 3 (operational expenditure) saw a net increase of ca. 1,170K€ (20%). This funding was received from the lower than expected expenditure in Title 1 and higher than expected revenues from IPA country contributions for the EWCS. These revenues were used to pre-finance the European Working Conditions Survey.

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

Budget Heading	Type of credits 1	Authorised Appropriations 2	Commitments 3	Commitments (%) 4=3/2	Payments 5	% paid credits 6=5/2	Automatic carried forward appropriations 7	Carried forward appropriations by decision 8	% Carried forward/final credits 9=(7+8)/2	Cancel-lations 10=2-5-7-8	% cancelled/final credits 11=10/2
	C1	13,488	13,487	100.0%	13,208	97.9%	279		2.1%	0	0.0%
	C4	5	5	100.0%	4	80.0%	1		20.0%	0	0.0%
TITLE I: Staff expenditure		13,493	13,492	100.0%	13,212	97.9%	280		2.1%	0	0.0%
	C1	1,624	1,622	99.9%	1,210	74.5%	412		25.4%	2	0.1%
	C4	0	0	0.0%	0	0.0%	0		0.0%	0	0.0%
TITLE II: Administrative expenditure		1,624	1,622	99.9%	1,210	74.5%	412		25.4%	2	0.1%
	C1	5,880	5,879	100.0%	2,568	43.7%	3,311		56.3%	0	0.0%
	C4	7	1	0.0%	0	0.0%	7		0.0%	0	0.0%
TITLE III: Operating expenditure		5,887	5,880	99.9%	2,568	44%	3,318		56.4%	0	0%
	R0	1,071	494	46.1%	131	12.2%	363		33.9%	0	0.0%
Expenditure from assigned revenues (T1-3)		1,071	494	46.1%	131	12.2%	363	0	0	0	0
TOTAL	TOTAL	22,075	21,488	97.3%	17,121	77.6%	4,373	0	19.8%	81	0.4%

The above table shows a breakdown of current authorised appropriations, commitments, payments, carry forward appropriations and cancellations by fund sources in 2019.

Commitments made from general C1 appropriations amounting to 20,989K € represented budget execution rate of 99.99 % of final appropriations which were 20,496K € in 2018 (2018: 99.66 %). General C1 Appropriations entered in ABAC not used/cancelled amounting to 2.3K € represented ca. 0.01 % of final appropriations (2018: 0.34% or 70K €).

SUMMARY OF IMPLEMENTATION OF APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR

The table below shows consumption of carry over appropriations from 2018 to 2019 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	206	193	121	0	85
	C5	2	0	0	2	0
TITLE I: Staff expenditure		208	193	121	2	85
	C8	306	306	295	0	11
	C5	0	0	0	0	0
TITLE II: Administrative expenditure		306	306	295	0	11
	C8	2,961	2,876	2,831	0	130
	C5	1	0	0	1	0
TITLE III: Operating expenditure		2,962	2,876	2,831	1	130
	R0	1,071	495	182	889	0
Expenditure from assigned revenues	(T1 and T3)	201	0	107	94	0
TOTAL		3,677	3,375	3,354	97	226

General appropriations carried over as C8 and cancelled, amounting to 129K €, represented 3.8 % of 3,375K €. In 2018, 2.6% or 103K € of general carry over appropriations (i.e. C1 in 2018, C8 in 2019) were cancelled.

MONITORING TABLES FOR ASSIGNED REVENUE AND EXPENDITURE

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2019 TO 2020 AS AT 31.12.19							
Art.	Item	Heading	Carryover balance of 2018	Commitments in 2019	Appropriations Cancelled / re-classified	Payments 2019	Carry Overs to 2020
		IPA 2016 377-705					
303	3030	Studies and pilot schemes relating to living and working conditions - IPA 2016	95,287.00	53,747.23	0.00	52,969.10	42,317.90
GRAND TOTALS			95,287.00	53,747.23	0.00	52,969.10	42,317.90
STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2018 TO 2019 AS AT 31.12.18							
Art	Item	Heading	Opening Balance 2019	New Commitments in 2019	Appropriations Cancelled	Payments 2019	Carry Overs to 2020
		IPA 2018 402 - 940					
303	3030	IPA Contract - Preparation of the 7th EWCS	495,000.00	137,491.00	0.00	94,633.40	400,366.60
GRAND TOTALS			495,000.00	137,491.00	0.00	94,633.40	400,366.60
Art.	Item	Heading	Opening Balance 2019	Commitments in 2019	Appropriations Cancelled / re-classified	Payments 2019	Carry Overs to 2020
		Other Assigned revenue					
0	0	IPA - IPA Countries CH BE SI NO	576,370.10	356,481.10	0.00	34,010.90	542,359.20
GRAND TOTALS			576,370.10	356,481.10	0.00	34,010.90	542,359.20
			Carryover balance of 2018	New Commitments in 2019	Appropriations Cancelled	Payments 2019	Carry Overs to 2020
Cumulative for use of appropriations in 2019:			1,166,657.10	547,719.33	0.00	181,613.40	985,043.70

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

IPA 2018 402/940: In 2019, Eurofound received 495K € for carrying out the 7th EWCS in IPA countries. The appropriations committed in 2019 totalled 137K€ with the majority of payments being made. 400K€ was carried to 2020 for use in the completion of the project.

Eurofound received circa 576K € in contributions from Norway, Slovenia, Belgium and Switzerland to extend the survey of the 7th EWCS.

FOME FOR INFO ONLY (not included above):

2018: 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 2018	New payments in 2018	Cancelled / re-classified 2018	Carry Over Balance 2018
Funds received upon signatures of two Transfers of Funds agreements	846,775	380,778	507,820	47,000	338,955
	-47,000			47,000	-47,000
Total projects 2015-2019 in 2018	799,775	380,778	507,820	47,000	291,955
2019: 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 2019	New payments in 2019	Cancelled / re-classified 2019	Carry Over Balance 2020
Funds received upon signatures of two Transfers of Funds agreements	291,955	0	138,611	1,350	153,344
	-24,000			24,000	-24,000
Total projects 2015-2019 in 2019	267,955	0	138,611	1,350	129,344
SUMMARY TABLE - CUMULATIVE 2015-2017	Total appropriations received 2015-2019	Cumulative commitments 2019	Cumulative payments 2019	Cancelled / re-classified 2016/19	Final Balance to be returned
The Future of Manufacturing in Europe (funded by the delegation agreement with the DG Environment)	1,800,000	1,577,858	1,575,656	95,774	128,570

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2019

		2019	2018
REVENUE			
Balancing Commission subsidy	+	20,779,000.00	20,371,000.00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+	495,000.00	190,000.00
		525,701.00	48,168.80
		12,950.00	3,041.97
Fee income	+	109.93	138.04
Other income	+	108,775.00	151,173.00
		21,921,535.93	20,763,521.81
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	13,213,343.76	12,957,178.15
Appropriations carried over to the following year	-	279,596.05	226,070.69
<i>Title II: Administrative Expenses</i>			
Payments	-	1,209,954.84	1,207,690.53
Appropriations carried over to the following year	-	412,402.60	306,216.64
<i>Title III: Operating Expenditure</i>			
Payments	-	2,749,994.05	2,979,662.41
Appropriations carried over to the following year	-	4,732,644.40	3,056,270.22
		22,597,935.70	20,733,088.64
		OUTTURN FOR THE FINANCIAL YEAR (a-b)	30,433.17
		-676,399.77	
Cancellation of unused payment appropriations carried over from previous year	+	226,703.95	103,315.96
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	115,534.02	9,773.12
Exchange differences for the year (gain +/-loss -)	+/-	-1,326.66	-1,547.62
		BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	141,974.63
		-335,488.46	
Balance year N-1	+/-	141,974.63	
Positive balance from year N-1 reimbursed in year N to the Commission	-	141,974.63	
Result used for determining amounts in general accounting		-51,539.20	141,974.63
Commission subsidy - agency registers accrued revenue and Commission accrued expense		20,779,000.00	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		0.00	

Balance of the budget outturn account for the financial year 2019 shows a budget deficit of 51,539.20 €

RECONCILIATION OF THE ACCRUAL BASED RESULT WITH THE BUDGET RESULT

	sign +/-	amount
Economic result (+ for surplus and - for deficit) of the consolidation reporting package	+/-	477,561.33
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
A Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-642,971.45
B Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	1,149,234.32
C Amount from liaison account with Commission booked in the economic revenue	-	0.00
D Unpaid invoices at year end but booked in charges (class 6)	+	0.00
E Depreciation of intangible and tangible assets (1)	+	205,518.77
F Provisions (1)	+	10,000.00
G Value reductions (1)	+	0.00
H Recovery Orders issued in 2019 in class 7 and not yet cashed	-	0.00
la Prefinancing given in previous year and cleared in the year	+	0.00
lb Prefinancing received in previous year and cleared in the year	-	0.00
J Payments made from carry over of payment appropriations	+	3,246,319.58
K Other *)	+/-	3,219.00
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
M Asset acquisitions (less unpaid amounts)	-	-17,613.77
N New pre-financing paid in the year 2019 and remaining open as at 31.12.2019	-	0.00
O New pre-financing received in the year 2019 and remaining open as at 31.12.2019	+	359,809.00
P Budgetary recovery orders issued before 2019 and cashed in the year	+	0.00
Q Budgetary recovery orders issued in 2019 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S Payment appropriations carried over to 2019	-	-3,588,557.55
T Cancellation of unused carried over payment appropriations from previous year	+	226,703.95
U Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	115,534.02
V Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
W Paiements for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
X Other **)	+/-	-1,596,261.27
total		-51,504.07
Budgetary result (+ for surplus) (2) including amount of exchange rate differences		-51,539.20
Amount of exchange rate differences (3) included in the budgetary result		-1,319.58
Delta not explained		35.13

*) Current Receivables from Member States plus negative bank interest and charges; **) Adjustment for R0 Payment Appropriations

BUDGETARY IMPLEMENTATION RATES (%) IN 2019¹

New Appropriations in 2019	TOTAL	Title 1 - Staff Expenditure	Title 2 - Administrative Expenditure	Title 3 - Operational Expenditure
Final Appropriations (C1, R0, C4)	20,710,000	13,493,557	1,623,557	7,483,115
<i>thereof C1</i>	20,990,965	13,487,779	1,623,557	5,879,629
<i>thereof R0</i>	1,597,039	778		1,596,261
<i>thereof C4</i>	12,225	5,000	-	7,225
Utilisation of new Appropriations (C1, R0, C3, C4)	20,994,410	13,492,940	1,622,357	6,373,863
<i>thereof commitments (C1)</i>	20,988,672	13,487,162	1,622,357	5,879,153
<i>thereof carried over as C3 - not yet committed</i>	-	-		
<i>thereof commitments (R0)</i>	-	778	-	493,972
<i>thereof commitments (C4)</i>	5,738	5,000	-	738
<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)	100.0%	100.0%	99.9%	100.0%
<i>Implementation rate of all appropriations (= Commitments from C1, C3, R0, C4 appropriations)</i>	101.4%	100.0%	99.9%	85.2%
<i>Percentage of appropriations C1 to be cancelled</i>	0.3%	0.2%	0.2%	0.5%
<i>Appropriations carried over- not yet committed in 2019 (C4 & R0)</i>	7.7%	0.0%	0.0%	14.8%
Carry Over Appropriations from 2018 to 2019	TOTAL	Title 1 - Staff Expenditure	Title 2 - Administrative Expenditure	Title 3 - Operational Expenditure
Carried over C3, C8, C5, R0 from 2018	4,544,728	196,106	305,903	4,042,718
C8 and C3				
Carry Overs of Payment Appropriations C3 from 2018	0			0
Carry Overs of Payment Appropriations C8 from 2018	3,375,410	192,979	305,903	2,876,528
Payments from Carry Overs C8 and C3	3,246,320	120,872	294,817	2,830,631
<i>Leaving to be cancelled an amount of</i>	129,091	72,107	11,087	45,897
<i>Percentage utilised</i>	96.2%	62.6%	96.4%	98.4%
<i>Percentage cancelled</i>	3.8%	37.4%	3.6%	1.6%
C5 - Assigned Revenue				
Carry Overs of Payment Appropriations C5 from 2016 *)	2,660	2,660		
Commitments from Carry Overs C5	0	0		
Payments from Carry Overs C5	0	0		
To be Carried forward to 2020	0	-		0
Leaving to be cancelled an amount of	0			
<i>Percentage utilised (paid in 2019)</i>	0.0%	0.0%	0.0%	0.0%
<i>Percentage cancelled / re-classified</i>	0.0%			
R0 - Assigned Revenue - IPA and other R0				
Carry Over from Appropriations R0	1,166,657	467		1,166,190
Payments from Carry overs R0	181,613	467		181,146
To be Carried forward to 2020	985,044		-	985,044
Cancelled/ Reclassified in 2019	0			-
<i>Percentage utilised (paid in 2019)</i>	15.6%	100%		15.5%
<i>Percentage cancelled / re-classified</i>	0.0%	0.0%		0.0%
Summary of utilisation C8, C3, C5, R0 (Carry Over from 2018)				
<i>Percentage for total utilisation in 2019(paid)</i>	75.4%	61.9%	96.4%	74.5%
<i>Percentage to carried forward to 2020</i>	21.7%	0.0%	0.0%	24.4%
<i>Percentage to be cancelled</i>	2.8%	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 2019: 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 2019

General Appraisal regarding implementation of the 2019 Budget

Final authorised revenue and appropriations in the amending budget 2019 were 22,024,000 €. Original budget 2019 was 20,979,000 €. The overall increase is 1,045,000 € or 5 %. The actual revenue received against services rendered was higher than estimated and assigned revenue from the IPA and 7th EWCS projects was higher than forecast resulting in an upward adjustment of the amending budget.

The new EU appropriations entered in the financial system ABAC for the financial year 2019 amounting to 22,024,000 € represented an increase of 6.3 % by comparison with budgetary appropriations of 20,710,000 € for the financial year 2018. The general subsidy received from the Commission in the amount of 20,779,000 € was in increase of 408K € or 2% from 2018.

Of the total of 20,990,965 € general commitment appropriations (C1) arising from the EU subsidy 20,779,000 € and general non-assigned appropriations of 95,493 € Eurofound achieved a commitment rate of 20,988,672 € or 99.9 % (compared to 20,496,636 € or 99.66 % in 2018).

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	13,487,779	13,487,162	617	100.00
Title 2	1,623,557	1,622,357	1,200	99.93
Title 3	5,879,629	5,879,153	476	99.99
Total	20,990,965	20,988,672	2,293	99.99

C1 appropriations entered in ABAC and not used amounting to 2,293 € represented ca. 0.01 % of final appropriations of 20,988,672 € in 2019 (2018: 0.34 %).

All new commitments (C1, R0, C4) entered for the financial year 2019 amounting to 21,489,160 € represent a budget utilisation rate of 100.0 % in commitment terms (2018: 100 %) of the all entered appropriations.

The carry forward appropriations arising from the EU subsidy and other general appropriations (C1) amounted to 4,002,730 € or 19.1 % of commitments implemented and is ca 15.3% higher than in 2018. (2018: 3,473,024 € or 16.9 % of commitments implemented in ABAC and 1.4 % more than in 2017)

The total appropriations carried forward (as C8, C5, R0) to 2020 amounted to 4,951,172 € or 22 % of appropriations available and is ca. 38% higher than in 2018. (2018: 3,572,202 € or 17.1 % of appropriations available and is ca. 17.6 % more than in 2017).

Of the total of 3,375,410 € appropriations (C8 and C3) carried forward from 2018 Eurofound achieved a utilisation rate of 96.2 % in payment terms leaving 129,091 € or 3.8 % to be cancelled. In 2018, cancelled carry forward appropriations amounted to 103,266€ (2.6%), therefore 97.4% of them were utilised.

Analysis of the utilisation of the general appropriations (C1) in 2019 and principal variances as compared with the financial year 2018

The overall level of commitments arising from general C1 appropriations was 445,269 € or 2.2% higher than in 2018.

COMMITMENTS FROM CURRENT YEAR'S GENERAL APPROPRIATIONS (C1)

Title	2019	2018	Absolute	Variance %
Title 1- Staff	13,487,162	13,148,214	338,947	2.6
Title 2- Administrative	1,622,357	1,513,853	108,504	7.2
Title 3 – Operational	5,879,153	5,834,187	44,966	0.8
Total C1	20,988,672	20,543,403	445,269	2.2

With regard to the commitments made from all new appropriations in fund sources (general C1 and external R0 / C4), there was 1,071,370€ in external R0 revenue in 2019 with resulting commitments of 547,719€. This explains the overall commitment level being 856K € higher in 2019 compared with 2018.

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

Title	2019 €	2018 €	Absolute	Variance %
Title 1- Staff	13,492,940	13,162,858	330,082	2.5%
Title 2- Administrative	1,622,357	1,513,853	108,504	7.2%
Title 3 – Operational	6,373,863	5,956,279	417,584	7.0%
Total C1, RO, C4	21,489,160	20,632,990	856,170	4.1%

Title 1 – Staff Expenditure:

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

By comparison with the financial year 2018 the final appropriations (C1) committed in 2019 increased by 2.6 % or 338,947 €. The increase is mainly due to the need to cover staff members' regular salary payments in 2019. The annual update of 2019 salaries amounted to an increase of 2.0 % with effect from 1 July 2019. The new correction coefficient for Ireland was also applied from 1 July 2019 and decreased from 117.7% to 119.2 % (+1.5%).

Title 2 – Administration:

The utilisation of Title 2 appropriations on the basis of commitments amounted to 99.99 % comparable with 99.8 % in the preceding financial year.

In comparison to the financial year 2018, the final appropriations (C1) utilised increased by 7.2 % or 108,504 € in 2019. In 2019 decisions to reallocate additional funds to 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 refurbishment of bathroom facilities in the Main Building and replacement of outdated furniture and renovations in the Brussels Liaison Office.

Title 3 – Operational Expenditure:

The utilisation of Title 3 appropriations on the basis of commitments stood at 100 % in 2019 compared with 99.39% in the preceding financial year.

In comparison to the financial year 2018, the final appropriations (C1) committed increased by 44,966 € or 0.08 %.

The majority of activities with lower than budgeted expenditure is explained by savings in meetings and events in budget line '3040 "general meetings" 465K€. The final expenditure in the amending budget was ca. 150K € less than originally budgeted in this budget line. A further 20K was not used in budget line '3050' "translation of study reports" while budget line '3042' "Governing Board Meetings" achieved savings of ca. 55K€.

Some of the savings in Title 3 were reallocated within Title 3. For example, about 100K € was reassigned to the preparation of the 4th European Workings Conditions Survey in budget line '3030' and a further 130K € web application development in budget line '3000'.

Analysis of the carry forward appropriations in 2019 and principal variances as compared with the financial year 2018

The carry forward appropriations were 4,002,731 €. General C1 payment appropriations carried forward as C8 appropriations increased by 529,707 € or 15.3 % compared to 2018.

If the assigned revenue (C4, C5, R0) is included, carry forward appropriations arising from all new appropriations in 2019 increased by 23 % or 948,442 €.

CARRY FORWARD FROM GENERAL APPROPRIATIONS C1 2019

C1 (general appropriations)	Carried forward €			
Title	2019	2018	Absolute EUR	Variance %
Title 1- Staff	278,818	205,555	73,263	35.6
Title 2- Administrative	412,403	306,163	106,240	34.7
Title 3 - Operational	3,311,510	2,961,306	350,205	11.8
Total C1	4,002,731	3,473,024	529,707	15.3

CARRY FORWARD FROM ALL NEW APPROPRIATIONS C1 C4, R0 in 2019 - for info only

New appropriations of C4, R0 funds (for info only)	Carried forward €			
Title	2019	2018	Absolute EUR	Variance %
Title 1- Staff	-	893	- 893	-100.0%
Title 2- Administrative	-	-	-	n/a
Title 3 - Operational	6,486	1,767	4,720	267.1%
Total assigned revenue	6,486	2,660	3,826	143.8%

TOTAL (for info only)	4,009,217.05	3,475,683.76	533,533.29	15.4%
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BUDGET EXECUTION / CARRY FORWARD RATE (C1) 2019/2018

Title	Commitment Accepted Amount (Euro)	Payment Request Accepted Amount (Euro)	RAL carried over to 2020	Budget execution rate 2019 (%)	RAL carried over to 2020	Budget execution rate 2019 – for info (%)	RAL carried over to 2020 – for info
	-1	-2	(3) = (1)-(2)	(4) = (2)/(1)	(%)	(6)	for info
Title 1	13,487,162	13,208,344	278,818	97.9%	2.1%	97.9%	2.1%
Title 2	1,622,357	1,209,955	412,403	74.6%	25.4%	74.6%	25.4%
Title 3	5,879,153	2,567,642	3,311,510	43.7%	56.3%	43.7%	56.3%
Total	20,988,672	16,985,941	4,002,731	80.9%	19.1%	80.9%	19.1%

In 2019, the budget execution rate of 80.9 % measured by payments/commitments was 2.2 % lower than in 2018. Overall, 19.1 % of all payment appropriations were carried forward to 2020 (in 2019: 19.1%)

Title 1 – Staff Expenditure:

The majority of the carry forward appropriations of 278,817 € are for budget line ‘1175’ “other services and work sent out” ca. 133K€. Catering services rendered in 2019 running into 2020 (in budget line 1400 “Restaurants and Canteens”) accounted for 30K€ of the carried funds and 28K€ was carried in Budget Line ‘1410’ “medical services”.

The carry forward appropriations in Title 1 were 278,817€ or 127 % higher than in 2018 and represents 2.1% of all payment appropriations available Title 1 (in 2018: 1.1%).

In Title 1, the actual carry forward appropriations to 2020 were 278,817 € (or 54 %) more than planned. In the beginning of 2019, it was estimated that 153,000 € of Title 1 payment appropriations would be carried forward and consumed in 2020. The higher than planned carry forward figure of 278,817 € is due to some unpaid invoices relating to budget line ‘1175’ “Temporary Staff and other services and work sent out” mainly due to increased sub contracted staff cover long term absences. Another substantial amount of ‘unplanned’ carry forward appropriations arises from invoices for training services delivered in 2019, but not yet received invoices in budget line 1120 “Training”.

Title 2 – Administration & Facilities:

96,158 €, of the carry forward appropriations of 412,403 € relate to the orders for upgrading the current IT infrastructure (equipment and laptops) which were not yet delivered or installed in 2019 (budget line 2204 “ICT Equipment”). Secondly, 79,325 € are upgrades of facilities and buildings (budget line 2031 “Facilities management”). Additionally, Eurofound placed orders for the refurbishment of bathroom facilities (budget line 2040 “fitting out of premises”) very close to the year-end and which remained undelivered and unpaid until 2019. Other carry

forward appropriations include payments to be made in 2019 for utilities (budget line 2200 “Water, Gas, Electricity, Heating”).

The actual ‘unplanned’ carry forward appropriations of ca.153,000 € 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 and upgrading bathroom facilities budget line 2040.

In 2019, the carry forward appropriations in Title 2 were 412,403 € or 34.7 % higher than in 2018 and represents 25 % of all payment appropriations available (in 2018: 42.8 %).

Title 3 – Operational expenditure

In Title 3, carry forward appropriations of 3,311,510€ primarily relate to budget line 3030 “Studies and pilot schemes related to living and working conditions” (2,920,209 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 2019, the actual carry forward appropriations were 20.9 % or 573,845 € higher than originally planned at 2,737,665 €. The actual ‘unplanned’ carry forward appropriations mainly arise from unsuccessful or delayed procurement as well as unsatisfactory deliverables in 2019. The remaining unplanned carry forward is due to frontloading the European Working Conditions Survey with some budget 2019 surplus funds available.

The carry forward appropriations in Title 3 were 434,982 € or 13.1 % higher than in 2018 and represent 56.3% of all payment appropriations available (in 2018: 50.8 %).

COMPARATIVE TABLE OF ‘PLANNED’ AND ‘UNPLANNED’ CARRY FORWARD APPROPRIATIONS IN 2019

C1	Carried forward to 2020			
Title	2019 – Planned €	2019 – Actual €	Unplanned € (if negative)	Unplanned % (if negative)
Title 1- Staff	153,000	278,817.92	125,818	82%
Title 2- Administrative	249,000	412,403	163,403	66%
Title 3 – Operational	2,737,665	3,311,510	573,845	21%
Total C1	3,139,665	4,002,731	863,066	27%

2019 BUDGETARY IMPLEMENTATION – Detailed Budgetary Tables

Statement of Revenue for the Financial Year 2019

STATEMENT OF REVENUE FOR THE FINANCIAL YEAR 2019							
Art.	Item	Heading	Estimates entered in the Budget	Entitlements established during financial year 2019	Amounts collected in 2019 and from preceeding year	Amounts outstanding in respect of financial year 2019	Amounts outstanding from preceeding year
		TITLE 1: EUROPEAN UNION SUBSIDY					
100		CHAPTER 10 - EUROPEAN UNION SUBSIDY - TOTAL	20,779,000.00	20,779,000.00	20,779,000.00	0.00	0.00
		CHAPTER 10 - IPA SUBSIDY - TOTAL	495,000.00	495,000.00	495,000.00	0.00	0.00
		TITLE 1 - TOTAL	21,274,000.00	21,274,000.00	21,274,000.00	0.00	0.00
500		TITLE 5: MISCELLANEOUS REVENUE					
		CHAPTER 50 - PROCEEDS OF THE SALE OF MOVABLE AND IMMOVABLE PROPERTY - TOTAL	0.00	0.00	0.00	0.00	0.00
520		CHAPTER 52 - REVENUE FROM INVESTMENTS OR LOANS, BANK INTEREST AND OTHER ITEMS - TOTAL	0.00	0.00	0.00	0.00	0.00
540		CHAPTER 54 - MISCELLANEOUS REVENUE AVAILABLE FOR RE-USE - TOTAL	5,778.00	5,778.00	6,503.62	-725.62	0.00
590		CHAPTER 59 - OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS - TOTAL	110.00	0.00	109.93	-109.93	0.00
		TITLE 5: TOTAL	5,888.00	5,778.00	6,613.55	-835.55	0.00
		TITLE 6: REVENUE FROM SERVICES RENDERED AGAINST PAYMENT					
		CHAPTER 60					
600	(IR1)		525,701.00	525,701.00	525,701.00	0.00	0.00
	(IC4)		6,446.00	6,446.38	6,446.38		
	(IC1)		211,965.00	108,775	108,775	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	744,112.00	640,922.38	640,922.38	0.00	0.00
		GRAND TOTAL for 2019	22,024,000.00	21,920,700.38	21,921,535.93	-835.55	0.00

Statement of Expenditure for the Financial Year 2019– Current Appropriations C1, C4 & R0 (Title 1)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019											
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	7,500,000.00	(188,327.11)	7,311,672.89	0.00	7,311,672.89	7,311,672.89	7,311,672.89	0.00	0.00
							0.00			0.00	0.00
	1101	Family allowances	1,115,000.00	71,411.35	1,186,411.35	-72.27	1,186,339.08	1,186,339.08	1,186,339.08	0.00	0.00
	1102	Expatriation allowances	1,025,000.00	(6,484.70)	1,018,515.30	0.00	1,018,515.30	1,018,515.30	1,018,515.30	0.00	0.00
	1103	Secretarial allowances	13,000.00	(10,117.85)	2,882.15	0.00	2,882.15	2,882.15	2,882.15	0.00	0.00
		<i>Article 110 Total</i>	<i>9,653,000.00</i>	<i>(133,518.31)</i>	<i>9,519,481.69</i>	<i>-72.27</i>	<i>9,519,409.42</i>	<i>9,519,409.42</i>	<i>9,519,409.42</i>	<i>0.00</i>	<i>0.00</i>
112	1120	Further training, language courses, retraining and information for staff	160,000.00	(45,105.60)	114,894.40	0.00	114,894.40	114,894.40	86,487.55	28,406.85	0.00
	1121	Contract Agents	450,000.00	(26,722.57)	423,277.43	0.00	423,277.43	423,277.43	423,277.43	0.00	0.00
		<i>Article 112 Total</i>	<i>610,000.00</i>	<i>(71,828.17)</i>	<i>538,171.83</i>	<i>0.00</i>	<i>538,171.83</i>	<i>538,171.83</i>	<i>509,764.98</i>	<i>28,406.85</i>	<i>0.00</i>
113		Employer's social security contributions									
	1130	Insurance against sickness	285,000.00	(8,554.24)	276,445.76	0.00	276,445.76	276,445.76	276,445.76	0.00	0.00
	1131	Insurance against accidents and occupational disease	37,000.00	(5,977.08)	31,022.92	0.00	31,022.92	31,022.92	31,022.92	0.00	0.00
	1132	Unemployment Insurance	95,000.00	(1,559.85)	93,440.15	0.00	93,440.15	93,440.15	93,440.15	0.00	0.00
		<i>Article 113 Total</i>	<i>417,000.00</i>	<i>(16,091.17)</i>	<i>400,908.83</i>	<i>0.00</i>	<i>400,908.83</i>	<i>400,908.83</i>	<i>400,908.83</i>	<i>0.00</i>	<i>0.00</i>
114		Miscellaneous allowances and grants									
	1141	Travel expenses for annual leave	180,000.00	(6,339.95)	173,660.05	0.00	173,660.05	173,660.05	173,660.05	0.00	0.00
		<i>Article 114 Total</i>	<i>180,000.00</i>	<i>(6,339.95)</i>	<i>173,660.05</i>	<i>0.00</i>	<i>173,660.05</i>	<i>173,660.05</i>	<i>173,660.05</i>	<i>0.00</i>	<i>0.00</i>
115	1150	Overtime	1,000.00	(183.36)	816.64	0.00	816.64	816.64	816.64	0.00	0.00

Statement of Expenditure for the Financial Year 2019– Current Appropriations C1, C4 & R0 (Title 1) – continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019											
Art.	Item	Heading	Initial Budget	Variance between Initial and Amending Budget	Amending Budget v1	Transfers made	Final Appropriations ABAC	Final Commitments	Payments	Appropriations carried over (ART.10,3/4)	Appropriations to be cancelled
117		Supplementary services									
	1175	Temporary staff and other services and work sent out for translation and typing	295,000.00	119,562.02	414,562.02	0.00	414,562.02	414,562.02	281,546.59	133,015.43	0.00
					0.00		0.00	0.00	0.00	0.00	0.00
	1176	Officials seconded from Member State bodies	65,000.00	(959.71)	64,040.29		64,040.29	64,040.29	64,040.29	0.00	0.00
	1177	Trainee officials (stagiaires)	120,000.00	2,239.74	122,239.74	0.00	122,239.74	122,239.74	122,239.74	0.00	0.00
		<i>Article 117 Total</i>	<i>480,000.00</i>	<i>120,842.05</i>	<i>600,842.05</i>	<i>816.64</i>	<i>601,658.69</i>	<i>601,658.69</i>	<i>468,643.26</i>	<i>133,015.43</i>	<i>0.00</i>
118		Allowances and expenses on entering and leaving the service and on transfer									
	1180	Miscellaneous expenditure on recruitment	100,000.00	(3,959.09)	96,040.91	0.00	96,040.91	96,040.91	51,988.71	44,052.20	0.00
	1181	Travel expenses (including members of the family)	10,000.00	(7,789.51)	2,210.49	0.00	2,210.49	2,210.49	2,210.49	0.00	0.00
	1182	Installation, resettlement and transfer allowances	40,000.00	(4,191.24)	35,808.76	-7,372.76	28,436.00	28,436.00	28,436.00	0.00	0.00
	1183	Removal expenses	35,000.00	(16,467.88)	18,532.12	0.00	18,532.12	18,532.12	18,532.12	0.00	0.00
	1184	Temporary daily subsistence allowances	30,000.00	(12,395.12)	17,604.88	0.00	17,604.88	17,604.88	17,604.88	0.00	0.00
		<i>Article 118 Total</i>	<i>215,000.00</i>	<i>(44,802.84)</i>	<i>170,197.16</i>	<i>-7,372.76</i>	<i>162,824.40</i>	<i>162,824.40</i>	<i>118,772.20</i>	<i>44,052.20</i>	<i>0.00</i>
119	1190	Salary weightings	1,650,000.00	(80,954.32)	1,569,045.68	0.00	1,569,045.68	1,569,045.68	1,569,045.68	0.00	0.00
		<i>CHAPTER 11 - TOTAL</i>	<i>13,206,000.00</i>	<i>(232,876.07)</i>	<i>12,973,123.93</i>	<i>-7,445.03</i>	<i>12,965,678.90</i>	<i>12,965,678.90</i>	<i>12,760,204.42</i>	<i>205,474.48</i>	<i>0.00</i>
		<i>CHAPTER 13 - MISSIONS AND DUTY TRAVEL</i>									
130	1300	Mission expenses, travel expenses and other incidental expenditure	300,000.00	(4,434.03)	295,565.97	-9,662.55	285,903.42	285,903.42	274,148.84	11,754.58	0.00
130	1300	Mission expenses, travel expenses and other incidental expenditure - C4		5,000.00	5,000.00	0.00	5,000.00	5,000.00	4,209.01	(4,209.01)	0.00
		<i>CHAPTER 13 - TOTAL</i>	<i>300,000.00</i>	<i>565.97</i>	<i>300,565.97</i>	<i>(9,662.55)</i>	<i>290,903.42</i>	<i>290,903.42</i>	<i>278,357.85</i>	<i>7,545.57</i>	<i>0.00</i>
		<i>CHAPTER 13 - TOTAL (I/C4excluded)</i>	<i>300,000.00</i>	<i>(4,434.03)</i>	<i>295,565.97</i>	<i>-9,662.55</i>	<i>285,903.42</i>	<i>285,903.42</i>	<i>274,148.84</i>	<i>11,754.58</i>	<i>0.00</i>

Statement of Expenditure for the Financial Year 2019– 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 2019- 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 2019- Current Appropriations C1, C4 & R0 (Title 2 continues)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019											
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	(7,189.87)	7,810.13	0.00	7,810.13	7,810.13	6,233.93	1,576.20	0.00
232	2310	Other Current Admin expenditure	3,000.00	1,350.00	4,350.00	-	4,350.00	4,350.00	776.22	3,573.78	0.00
235	2350		-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			-	-	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>18,000.00</i>	<i>(5,839.87)</i>	<i>12,160.13</i>	<i>-</i>	<i>12,160.13</i>	<i>12,160.13</i>	<i>7,010.15</i>	<i>5,149.98</i>	<i>0.00</i>
		<i>CHAPTER 24 - POSTAL AND TELECOMMUNICATIONS CHARGES</i>									
240	2400	Postage and delivery charges	23,000.00	600.00	23,600.00	0.00	23,600.00	23,600.00	22,185.85	1,414.15	0.00
241	2410	Telephone, telegraph, telex, radio, television	36,000.00	5,227.30	41,227.30	(3,172.48)	38,054.82	38,054.82	37,254.62	800.20	0.00
		<i>CHAPTER 24 - TOTAL</i>	<i>59,000.00</i>	<i>5,827.30</i>	<i>64,827.30</i>	<i>(3,172.48)</i>	<i>61,654.82</i>	<i>61,654.82</i>	<i>59,440.47</i>	<i>2,214.35</i>	<i>0.00</i>
				-							
		TITLE 2 TOTAL (All Assigned Revenue Included)	1,520,000.00	105,638.10	1,625,638.10	-2,080.66	1,623,557.44	1,622,357.44	1,209,954.84	412,402.60	1,200.00
		TITLE 2 TOTAL (C1 only)	1,520,000.00	105,638.10	1,625,638.10	-2,080.66	1,623,557.44	1,622,357.44	1,209,954.84	412,402.60	1,200.00

Statement of Expenditure for the Financial Year 2019– Current Appropriations C1, C4 & R0 (Title 3)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019											
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	500,000.00	134,860.00	634,860.00	-6,850.30	628,009.70	628,009.70	531,318.20	96,691.50	0.00
301		Dissemination of information									
	3010	Publication of results of studies	225,000.00	14,485.12	239,485.12	-1,213.40	238,271.72	237,795.62	206,152.57	31,643.05	476.10
	3010	<i>Publication of results of studies</i>		740.00	740.00		740.00	0.00	0.00	740.00	740.00
	3012	Marketing and promotional activities	212,000.00	1,772.50	213,772.50	-25,714.22	188,058.28	188,058.28	108,689.31	79,368.97	0.00
		<i>Article 301 - Total</i>	437,000.00	16,997.62	453,997.62	-26,927.62	427,070.00	425,853.90	314,841.88	111,752.02	1,216.10
		<i>Article 301 - Total (Iassigned revenue excluded)</i>		16,257.62	453,257.62	-26,927.62	426,330.00	425,853.90	314,841.88	111,012.02	476.10
303	3030	Studies and pilot schemes relating to living and working conditions	3,647,000.00	192,955.16	3,839,955.16	198,774.00	4,038,729.16	4,038,729.16	1,118,519.69	2,920,209.47	0.00
	3030	Studies and pilot schemes relating to living and working conditions (R0) - Assigned Revenue	<i>pm</i>	544,221.93	544,221.93	32,148.17	576,370.10	356,481.10	34,010.90	542,359.20	219,889.00
	3030	Other studies and pilot schemes relating to living and working conditions (R0) - IPA	<i>pm</i>	495,000.00	495,000.00	0.00	495,000.00	137,491.00	96,933.40	398,066.60	357,509.00
	3030	Other studies and pilot schemes relating to living and working conditions (C4)	<i>pm</i>	0.00	0.00	6,446.38	6,446.38	700.00	0.00	5,746.38	5,746.38
		<i>Article 303 - Total</i>	3,647,000.00	1,232,177.09	4,879,177.09	237,368.55	5,116,545.64	4,532,701.26	1,249,463.99	3,860,635.27	577,398.00
		<i>Article 303 - Total (R0 IPA / Assigned Revenue excluded)</i>	<i>pm</i>	192,955.16	3,839,955.16	198,774.00	4,038,729.16	4,038,729.16	1,118,519.69	2,920,209.47	0.00

Statement of Expenditure for the Financial Year 2019 – Current Appropriations C1, C4 & R0 (Title 3) and totals – continues

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019											
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	465,000.00	(153,244.88)	311,755.12	-12,543.58	299,211.54	299,211.54	240,438.00	58,773.54	0.00
	3040	<i>General costs of meetings - C4 recovery</i>	<i>pm</i>	<i>38.17</i>	<i>38.17</i>	<i>0.11</i>	<i>38.28</i>	<i>38.28</i>	<i>0.00</i>	<i>38.28</i>	<i>0.00</i>
	3041	Interpretation costs	10,000.00	14,676.00	24,676.00	0.00	24,676.00	24,676.00	15,376.00	0.00	0.00
	3042	Meetings of the Administrative Board	210,000.00	(55,800.00)	154,200.00	-17,714.38	136,485.62	136,485.62	121,564.00	14,921.62	0.00
		<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>685,000.00</i>	<i>-194,330.71</i>	<i>490,669.29</i>	<i>-30,257.85</i>	<i>460,411.44</i>	<i>460,411.44</i>	<i>377,378.00</i>	<i>73,733.44</i>	<i>0.00</i>
		<i>Article 304 - Total (R0 IPA / Assigned Revenue excluded)</i>	<i>685,000.00</i>	<i>(194,368.88)</i>	<i>490,631.12</i>	<i>-30,257.96</i>	<i>460,373.16</i>	<i>103,930.34</i>	<i>343,367.10</i>	<i>73,695.16</i>	<i>0.00</i>
305	3050	Translation of study reports and working documents for seminars, co-ordination meetings, colloquia, etc.	450,000.00	-19,472.00	430,528.00	-104,341.40	326,186.60	326,186.60	225,584.60	100,602.00	0.00
		<i>Article 305 - Total</i>			<i>430,528.00</i>	<i>-104,341.40</i>	<i>326,186.60</i>	<i>326,186.60</i>	<i>225,584.60</i>	<i>100,602.00</i>	<i>0.00</i>
		<i>Article 305 - Total (R0 IPA / Assigned Revenue excluded)</i>	<i>450,000.00</i>	<i>(19,472.00)</i>	<i>430,528.00</i>	<i>-104,341.40</i>	<i>326,186.60</i>	<i>326,186.60</i>	<i>225,584.60</i>	<i>100,602.00</i>	<i>0.00</i>
TITLE 3 TOTAL (all assigned revenue included)			5,719,000.00	1,170,232.00	6,889,232.00	68,991.38	6,958,223.38	6,373,162.90	2,698,586.67	3,312,288.43	476.10
TITLE 3 TOTAL (C1 only, assigned revenue excluded)			5,719,000.00	130,231.90	5,849,231.90	30,396.72	5,879,628.62	5,879,152.52	2,567,642.37	3,311,510.15	476.10
GRAND TOTALS (C1 Only-Assigned Revenue excl.)			20,979,000.00	1,045,000.00	20,978,999.90		20,990,965.00	20,988,671.64	16,985,940.97	4,002,730.67	2,293.36
<i>Reversal for Assigned Revenue C4</i>					<i>5,778.17</i>	<i>-12,224.66</i>	<i>12,224.66</i>	<i>5,738.28</i>	<i>4,209.01</i>	<i>8,015.65</i>	<i>0.00</i>
<i>Reversal for Assigned Revenue R0</i>					<i>1,039,221.93</i>	<i>-1,071,370.10</i>	<i>1,071,370.10</i>	<i>493,972.10</i>	<i>130,944.30</i>	<i>940,425.80</i>	<i>577,398.00</i>
GRAND TOTALS (C1 + Assigned Revenue R0 and C4)			20,979,000.00	1,045,000.00	22,024,000.00		22,074,559.76	21,488,382.02	17,121,094.28	4,951,172.12	2,293.36

Statement of Expenditure for the Financial Year 2019 (C4)

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019 - 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	0.00	0.00	0.00	0.00	0.00
117	1175	WorkSent Out	0.00	0.00	0.00	0.00	0.00
130	1300	Mission expenses, travel expenses and other incidental expenditure	5,000.00	5,000.00	4,209.01	0.00	790.99
		TITLE 1 TOTAL	5,000.00	5,000.00	4,209.01	0.00	790.99
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	0.00	0.00	0.00	0.00	0.00
		TITLE 2 TOTAL	0.00	0.00	0.00	0.00	0.00
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: OERATIONAL EXPENDITURE					
301	3010	Publication of results of studies	740.00	0.00	0.00	740.00	0.00
303	3030	Studies and Pilot Schemes	6,446.38	700.00	0.00	5,746.38	700.00
304	3040	General costs of meetings	38.28	0.00	0.00	0.00	38.28
		TITLE 3 TOTAL	7,224.66	700.00	0.00	6,486.38	738.28
		GRAND TOTALS	12,224.66	5,700.00	4,209.01	6,486.38	1,529.27

Statement of Expenditure for the Financial Year 2019 (C5)

STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (C5) FROM 2018 TO 2019 AS AT 31.12.19							
Art	Item	Heading	Appropriations carried over from 2018 to 2019 (not committed)	Commitments	Payments	Carry-Overs to 2020	Appropriations Cancelled
		TITLE 1: Staff					
118	1180	Miscellaneous Expenditure on Staff Recruitment	893.49	0.00	0.00		893.49
130	1300	Missions, travel & Incidental expenses	1,766.74	-	-		1,766.74
		TITLE 1 TOTAL	2,660.23	0.00	0.00	0.00	2,660.23
		GRAND TOTALS	2,660.23	0.00	0.00	0.00	2,660.23

Utilisation of Carry Forward Appropriations from 2018 to 2019 – C8

	Heading	Appropriations carried over automatically under Article 10,3/4	Payments	Appropriations Cancelled 2020
	TITLE 1 - STAFF			
1120	Further training, language courses, retraining and information for staff	25,511.58	13,606.67	11,904.91
1175	Temporary staff and other services and work sent out for translation and typing	112,618.15	83,620.20	28,997.95
1180	Miscellaneous Expenditure on Staff Recruitment	541.39	0.00	541.39
1181	Travel Expenses	4,432.82	0.00	4,432.82
1300	Mission expenses, travel expenses and other incidental expenditure	8,386.37	8,386.37	0.00
1400	Restaurants and canteens	16,887.93	13,046.40	3,841.53
1410	Medical Service	24,440.00	2,212.00	22,228.00
1420	Other Welfare Expenditure	160.58	0.00	160.58
	TITLE 1 TOTAL	192,978.82	120,871.64	72,107.18
	TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE			
2020	Water, gas, electricity and heating	12,910.17	10,539.99	2,370.18
2031	Facilities management	83,396.46	75,753.80	7,642.66
2040	Fitting-out of premises	25,972.64	25,972.64	0.00
2200	Technical Equipment	14,290.00	14,290.00	0.00
2204	Electronic office equipment	161,450.05	161,450.05	0.00
2210	Furniture	4,153.50	4,153.50	0.00
2250	Library expenses, purchase of books	605.15	605.15	0.00
2300	Stationery and office supplies	1,183.77	110.00	1,073.77
2310	Other Current Administrative Expenditure	100.31	100.31	0.00
2410	Telephone, telegraph, telex, radio, television	1,841.06	1,841.06	0.00
	TITLE 2 TOTAL	305,903.11	294,816.50	11,086.61
	TITLE 3 - OPERATING EXPENDITURE			
3000	Establishment of operational documentation	63,840.00	63,840.00	0.00
3010	Publication of results of studies	10,822.75	10,822.75	0.00
3012	Marketing and promotional activities	15,644.49	15,644.49	0.00
3030	Studies and pilot schemes relating to living and working conditions	2,544,080.24	2,516,041.26	28,038.98
3040	General costs of meetings	23,955.84	19,700.19	4,255.65
3040	Interpretation	7,000.00	7,000.00	0.00
3042	Administrative Board meetings	38,726.97	25,124.75	13,602.22
3050	Translation of study reports	172,458.00	172,458.00	0.00
	TITLE 3 TOTAL	2,876,528.29	2,830,631.44	45,896.85
	GRAND TOTALS	3,375,410.22	3,246,319.58	129,090.64

Statement of Expenditure for the Financial Year 2019 (R0 – Utilisation of Appropriations carried over from 2018 and newly entered appropriations in 2019)

Art.	Item	Heading	Carryover balance of 2018	Commitments in 2019	Appropriations Cancelled / re-classified	Payments 2019	Carry Overs to 2020
		IPA 2016 377-705					
303	3030	Studies and pilot schemes relating to living and working conditions - IPA 2016	95,287.00	53,747.23	0.00	52,969.10	42,317.90
GRAND TOTALS			95,287.00	53,747.23	0.00	52,969.10	42,317.90
STATEMENT OF USE OF APPROPRIATIONS CARRIED OVER (ASSIGNED REVENUE R0) FROM 2018 TO 2019 AS AT 31.12.18							
Art.	Item	Heading	Opening Balance 2019	New Commitments in 2019	Appropriations Cancelled	Payments 2019	Carry Overs to 2020
		IPA 2018 402 - 940					
303	3030	IPA Contract - Preparation of the 7th EWCS	495,000.00	137,491.00	0.00	94,633.40	400,366.60
GRAND TOTALS			495,000.00	137,491.00	0.00	94,633.40	400,366.60
Art.	Item	Heading	Opening Balance 2019	Commitments in 2019	Appropriations Cancelled / re-classified	Payments 2019	Carry Overs to 2020
		Other Assigned revenue					
0	0	IPA - IPA Countries CH BE SI NO	576,370.10	356,481.10	0.00	34,010.90	542,359.20
GRAND TOTALS			576,370.10	356,481.10	0.00	34,010.90	542,359.20
			Carryover balance of 2018	New Commitments in 2019	Appropriations Cancelled	Payments 2019	Carry Overs to 2020
Cumulative for use of appropriations in 2019:			1,166,657.10	547,719.33	0.00	181,613.40	985,043.70

CREDIT OPERATIONS IN 2019

During the financial year 2019 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 76 budgetary transfers made within and between titles before the amending budget was adopted in December 2019. The cumulative amount of transfers amounted to 1,168,018 €. The net impact by title was as follows: Title 1: -231K, Title 2: +106K € and Title 3: +130K€ (C1 appropriations).

The cumulative net amounts of transfers after the adoption of amending budget were 22K € in title 1, +16K € in Title 2 and + 188K € in Title 3.

According to Article 29.4 of Eurofound's Financial Regulation, the Management Board has to be informed about all budget transfers made by the Executive Director. These transfers are regularly reported to the Executive Board as part of the Executive Director's progress report. In 2019, the budget transfers were reported in September and November 2019.

All changes in the budget structure raised the need for a budget amendment during the remainder of 2019. The budget amendment required approval by the Management Board. Eurofound published an amended budget totalling 22,024,000 € in December 2019.

List of Credit Operations in the original budget 2019

Date	Credit Operation No	Explanation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
12/02/2019	efd.11215	Transfer to cover Activity 13 Library and archiving expenses	3030	Studies and Pilot Schemes	3000	Operational documentation system	114,860
29/03/2019	efd.11279	TRANSFER TO COVER €200 in BL 1430 HR for JME for representation expenses	1103	Secretarial Allowances	1430	Entertainment and representation expenditure	200
29/03/2019	efd.11294	APPROVED TRANSFER TO COVER SOCIAL DISABILITY REQUIREMENTS	1120	Further training of staff	1420	Other welfare expenditure	13,000
22/05/2019	efd.11328	Transfer to PMO and DGHR charges	1400	Restraunts and canteens	1175	Other services and work sent out	30,000
20/06/2019	efd.11365	GLOBAL TO GLOBAL TRANSFER TO COVER NEW VODAFONE CONTRACT	2204	Electronic Office Equipment	2410	Telecommunications	6,000
16/07/2019	efd.11385	Budget transfer to cover ICT expenses approved by JME	2040	Fitting out of Premises	2204	Electronic Office Equipment	76,000
16/07/2019	efd.11385	Budget transfer to cover ICT expenses approved by JME	2040	Fitting out of Premises	2400	Postage and delivery charges	2,500
17/07/2019	efd.11392	Budget transfer to cover interpretation for management board meeting	3042	Governing Board Meeting	3041	Interpretation costs	6,500
24/07/2019	efd.11397	Transfer to cover Orange recruitment costs	1100	Basic Salaries	1175	Other services and work sent out	50,000
26/07/2019	efd.11399	Transfer to cover IC approved commitments according to forecast	3030	Studies and Pilot Schemes	3010	Publication of results of studies	68,770
31/07/2019	efd.11406	Transfer to cover IC approved commitments according to forecast	3030	Studies and Pilot Schemes	3010	Publication of results of studies	5,000
31/07/2019	efd.11406	Transfer to cover IC approved commitments according to forecast	3030	Studies and Pilot Schemes	3012	Marketing and Promotion	15,454
09/10/2019	efd.11482	Transfer from title 1 to 3 to cover 7 EWCS in line with approved midyear forecast	1100	Basic Salaries	3030	Studies and Pilot Schemes	130,232
29/10/2019	efd.11503	Transfer between budget line 2020 and 2031 to cover general facilities expenditure	2020	Water, gas, electricity, heating	2031	Facilities management	8,523
07/11/2019	efd.11528	Transfer between BL to cover Temporary workers salaries	1100	Basic Salaries	1175	Other services and work sent out	18,000
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2100	Rent	2204	Electronic Office Equipment	3
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2010	Insurance	2204	Electronic Office Equipment	2,092
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2020	Water, gas, electricity, heating	2204	Electronic Office Equipment	477
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2090	Other Expenditure	2204	Electronic Office Equipment	3,869
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2200	Technical Equipment	2204	Electronic Office Equipment	2,000
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2230	Vehicles and Transportation	2204	Electronic Office Equipment	300
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2300	Stationary and Office Supplies	2204	Electronic Office Equipment	1,500
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2250	Library Expenses	2204	Electronic Office Equipment	8,500
07/11/2019	efd.11537	Transfer to cover ICT expenses approved in October Forecast	2400	Postage and delivery charges	2204	Electronic Office Equipment	2,800
08/11/2019	efd.11539	Transfer to cover Postage and delivery charges	2300	Stationary and Office Supplies	2400	Postage and delivery charges	750
08/11/2019	efd.11539	Transfer to cover Postage and delivery charges	2310	Other Current administrative expenditure	2400	Postage and delivery charges	150
13/11/2019	efd.11551	Transfer to cover extra interpretation costs	3042	Governing Board Meeting	3041	Interpretation costs	7,500
13/11/2019	efd.11554	Transfer to cover extra interpretation costs	3042	Governing Board Meeting	3041	Interpretation costs	1,800
15/11/2019	efd.11560	Transfer to cover EF audit by Mazars which is cover in approved forecast	1120	Further training of staff	1175	Other services and work sent out	10,000
15/11/2019	efd.11564	TRANSFER TO COVER ADVERTISEMENT OF DIRECTOR POST	1120	Further training of staff	1180	Miscx expend. On staff recruitment	13,041
28/11/2019	efd.11585	Transfer from title 1 to title 2 for blo furniture in line with approved forecast	1190	Salary weightings	2210	Furniture	20,692
03/12/2019	efd.11603	Credit movements in line with final forecasts to cover salary payments for December	1180	Misc Expend on staff recruitment	1100	Basic Salaries	9,905
03/12/2019	efd.11605	Credit movements in line with final forecasts to cover salary payments for December	1190	Salary weightings	1101	Family Allowances	60,262
03/12/2019	efd.11605	Credit movements in line with final forecasts to cover salary payments for December	1180	Misc Expend on staff recruitment	1101	Family Allowances	7,095
03/12/2019	efd.11605	Credit movements in line with final forecasts to cover salary payments for December	1141	Travel expenses for annual leave	1101	Family Allowances	4,000
03/12/2019	efd.11605	Credit movements in line with final forecasts to cover salary payments for December	1120	Further training of staff	1101	Family Allowances	54
04/12/2019	efd.11611	Credit transfer to cover extra web development for ICT as approved in final forecast	3040	General Cost of Meetings	3000	Operational documentation system	40,000
04/12/2019	efd.11616	Transfer in line with final forecast 2019 to cover Trainee Salaries	1102	Expatriation allowancw	1177	Trainee Officials	1,864
05/12/2019	efd.11628	Credit transfers in line with final approved forecasts to cover expenditure in Activity 11 7th EWCS	3000	Operational documentation system	3030	Studies and Pilot Schemes	20,000
05/12/2019	efd.11628	Credit transfers in line with final approved forecasts to cover expenditure in Activity 11 7th EWCS	3010	Publication of results of studies	3030	Studies and Pilot Schemes	30,000
05/12/2019	efd.11628	Credit transfers in line with final approved forecasts to cover expenditure in Activity 11 7th EWCS	3012	Marketing and promotion	3030	Studies and Pilot Schemes	13,681
05/12/2019	efd.11628	Credit transfers in line with final approved forecasts to cover expenditure in Activity 11 7th EWCS	3040	General costs of meetings	3030	Studies and Pilot Schemes	76,487
05/12/2019	efd.11628	Credit transfers in line with final approved forecasts to cover expenditure in Activity 11 7th EWCS	3041	Interpretation costs	3030	Studies and Pilot Schemes	1,124
05/12/2019	efd.11628	Credit transfers in line with final approved forecasts to cover expenditure in Activity 11 7th EWCS	3042	Governing Board Meeting	3030	Studies and Pilot Schemes	40,000

List of credit transfers in the original budget 2019– continued

Date	Credit Operation No	Explanation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
05/12/2019	efd.11628	Credit transfers in line with final approved forecasts to cover expenditure in Activity 11 7th EWCS	3050	Translation of study reports	3030	Studies and Pilot Schemes	19,472
06/12/2019	efd.11635	Credit transfer to cover regularisation of salary commitments	1102	Expatriation allowancew	1182	Installation and resettlement allowance	4,621
06/12/2019	efd.11635	Credit transfer to cover regularisation of salary commitments	1103	Secretarial Allowances	1182	Installation and resettlement allowance	9,918
06/12/2019	efd.11635	Credit transfer to cover regularisation of salary commitments	1132	Unemployment Insurance	1182	Installation and resettlement allowance	1,560
06/12/2019	efd.11635	Credit transfer to cover regularisation of salary commitments	1150	Overtime	1182	Installation and resettlement allowance	183
06/12/2019	efd.11635	Credit transfer to cover regularisation of salary commitments	1176	Seconded officials from Member States	1182	Installation and resettlement allowance	960
06/12/2019	efd.11643	Global transfer to cover legal expenses	1141	Travel expenses for annual leave	1175	Other services and work sent out	2,340
06/12/2019	efd.11643	Global transfer to cover legal expenses	1181	Travel expenses	1175	Other services and work sent out	7,790
06/12/2019	efd.11643	Global transfer to cover legal expenses	1182	Installation and resettlement allowances	1175	Other services and work sent out	1,433
10/12/2019	efd.11652	Transfer to cover negative bank interest	2020	Water, gas, electricity, heating	2310	Other current administrative expenditure	1,500
10/12/2019	efd.11654	Transfer of surplus funds to cover building contract as approved in final forecast	2020	Water, gas, electricity, heating	2040	Fitting out of premises	2,005
10/12/2019	efd.11654	Transfer of surplus funds to cover building contract as approved in final forecast	2030	Cleaning and maintenance	2040	Fitting out of premises	1,000
10/12/2019	efd.11654	Transfer of surplus funds to cover building contract as approved in final forecast	2100	Rent	2040	Fitting out of premises	1,078
10/12/2019	efd.11654	Transfer of surplus funds to cover building contract as approved in final forecast	2204	Electronic Office Equipment	2040	Fitting out of premises	6,000
10/12/2019	efd.11654	Transfer of surplus funds to cover building contract as approved in final forecast	2250	Library Expenses	2040	Fitting out of premises	5,453
10/12/2019	efd.11659	Transfer to cover student grants	1120	Further training of staff	1177	Trainee Officials	376
10/12/2019	efd.11662	Transfer to cover approved amounts for 7th EWCS	3040	General costs of meetings	3030	Studies and Pilot Schemes	36,758
10/12/2019	efd.11665	Transfer of surplus funds to cover building contract as approved in final forecast	2200	Technical Equipment	2040	Fitting out of premises	7,207
10/12/2019	efd.11665	Transfer of surplus funds to cover building contract as approved in final forecast	2250	Library Expenses	2040	Fitting out of premises	3,148
10/12/2019	efd.11665	Transfer of surplus funds to cover building contract as approved in final forecast	2300	Stationary and Office Supplies	2040	Fitting out of premises	4,940
10/12/2019	efd.11665	Transfer of surplus funds to cover building contract as approved in final forecast	2410	Telecommunications	2040	Fitting out of premises	773
10/12/2019	efd.11667	Transfer to cover approved amounts for 7th EWCS	3010	Publication of results of studies	3030	Studies and Pilot Schemes	29,284
11/12/2019	efd.11675	Transfer of surplus funds to cover building contract as approved in final forecast	1120	Further training of staff	2040	Fitting out of premises	8,635
11/12/2019	efd.11675	Transfer of surplus funds to cover building contract as approved in final forecast	1121	Contract Agents	2040	Fitting out of premises	26,723
11/12/2019	efd.11675	Transfer of surplus funds to cover building contract as approved in final forecast	1130	Insurance against sickness	2040	Fitting out of premises	8,554
11/12/2019	efd.11675	Transfer of surplus funds to cover building contract as approved in final forecast	1131	Insurance against accident	2040	Fitting out of premises	5,977
11/12/2019	efd.11675	Transfer of surplus funds to cover building contract as approved in final forecast	1183	Removal expenses	2040	Fitting out of premises	16,468
11/12/2019	efd.11675	Transfer of surplus funds to cover building contract as approved in final forecast	1184	Temporary daily subsistence allowance	2040	Fitting out of premises	12,395
11/12/2019	efd.11675	Transfer of surplus funds to cover building contract as approved in final forecast	1420	Other welfare expenditure	2040	Fitting out of premises	6,044
11/12/2019	efd.11675	Transfer of surplus funds to cover building contract as approved in final forecast	1430	Entertainment & representative expenditure	2040	Fitting out of premises	150
12/12/2019	efd.11683	Transfer of surplus funds to cover medical expenses	1300	Missions	1410	Medical Services	4,434
12/12/2019	efd.11683	Transfer of surplus funds to cover medical expenses	1420	Other welfare expenditure	1410	Medical Services	5,856
						TOTAL EUR:	1,168,018
						COUNT OF CREDIT TRANSFERS:	76

Credit Transfers in the amending Budget 2019

Date	Credit Operation No	Explanation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
12/12/2019	efd.11689	Transfers of surplus funds not required for 2019 to cover web development project	3050	Translation of study reports	3000	Operational documentation system	1,860.00
13/12/2019	efd.11696	Transfer of surplus funds in line with approved forecasts to cover 7th EWCS	3042	Governing Board	3030	Studies and pilot schemes	17,714.38
13/12/2019	efd.11699	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	3012	Marketing and Promotion	3030	Studies and pilot schemes	4,603.70
16/12/2019	efd.11733	Transfer of surplus funds in line with approved forecast 2019 for medical services	1101	Family allowances	1410	Medical Services	72.27
16/12/2019	efd.11733	Transfer of surplus funds in line with approved forecast 2019 for medical services	1182	Installation and resettlement	1410	Medical Services	684.35
16/12/2019	efd.11733	Transfer of surplus funds in line with approved forecast 2019 for medical services	1420	Other welfare expenditure	1410	Medical Services	803.38
16/12/2019	efd.11736	Transfer to cover purchase of height adjustable desks	2030	Cleaning and Maintenance	2210	Furniture	2,500.00
16/12/2019	efd.11736	Transfer to cover purchase of height adjustable desks	2040	Fitting out premises	2210	Furniture	139.24
16/12/2019	efd.11738	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	3040	General cost of meetings	3030	Studies and pilot schemes	9,523.43
16/12/2019	efd.11744	Transfer to cover 7th EWCS as per approved forecast	3000	Operational documentation system	3030	Studies and pilot schemes	8,710.30
16/12/2019	efd.11745	Transfer to cover 7th EWCS as per approved forecast	3012	Marketing and Promotion	3030	Studies and pilot schemes	830.52
16/12/2019	efd.11747	Transfer to cover top up of Catering commitment	1182	Installation and resettlement	1400	Restraunts and canteens	20,000.00
17/12/2019	efd.11759	Transfer to cover purchase of height adjustable desks	2230	Vehicles and transportation	2210	Furniture	481.32
17/12/2019	efd.11761	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	3040	General cost of meetings	3030	Studies and pilot schemes	1,982.90
17/12/2019	efd.11769	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	3050	Translation of study reports	3030	Studies and pilot schemes	94,247.40
17/12/2019	efd.11788	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	1182	Installation and resettlement	3030	Studies and pilot schemes	6,688.41
17/12/2019	efd.11788	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	1300	Mission, travel & incidental expenses	3030	Studies and pilot schemes	2,111.73
17/12/2019	efd.11788	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	2204	Electronic Office Equipment	3030	Studies and pilot schemes	4,700.00
17/12/2019	efd.11788	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	2210	Furniture	3030	Studies and pilot schemes	5,144.66
17/12/2019	efd.11788	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	2250	Library expenses	3030	Studies and pilot schemes	1,093.66
18/12/2019	efd.11798	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	3012	Marketing and Promotion	3030	Studies and pilot schemes	20,280.00
18/12/2019	efd.11798	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	3040	General cost of meetings	3030	Studies and pilot schemes	1,037.35
19/12/2019	efd.11803	Transfer to cover the purchase of ICT equipment	2410	Telecommunications	2204	Electronic Office Equipment	3,172.48
19/12/2019	efd.11803	Transfer to cover the purchase of ICT equipment	1300	Mission, travel & incidental expenses	2204	Electronic Office Equipment	915.89
19/12/2019	efd.11803	Transfer to cover the purchase of ICT equipment	2010	Insurance	2204	Electronic Office Equipment	77.51
19/12/2019	efd.11805	Transfer to cover the purchase of height adjustable desks	1300	Mission, travel & incidental expenses	2210	Furniture	2,307.50
19/12/2019	efd.11809	Transfer of surplus funds in line with approved forecast to cover 7th EWCS	3050	Translation of study reports	3030	Studies and pilot schemes	8,140.46
19/12/2019	efd.11814	Transfer to cover the purchase of ICT equipment	3050	Translation of study reports	2204	Electronic Office Equipment	93.44
19/12/2019	efd.11814	Transfer to cover the purchase of ICT equipment	3010	Publication of results of studies	2204	Electronic Office Equipment	963.75
19/12/2019	efd.118164	Transfer to cover the purchase of ICT equipment	1300	Mission, travel & incidental expenses	2204	Electronic Office Equipment	4,828.73
20/12/2019	efd.11819	Transfer to cover mission payment	2204	Electronic Office Equipment	1300	Mission, travel & incidental expenses	320.00
20/12/2019	efd.11819	Transfer to cover mission payment	3010	Publication of results of studies	1300	Mission, travel & incidental expenses	181.30
23/12/2019	efd.11830	Transfer to cover BLO payments for upgrades	3010	Publication of results of studies	2040	Fitting out of Premises	68.35
						TOTAL EUR:	226,278
						COUNT OF CREDIT TRANSFERS AFTER	33