

Decision No 63 of the Management Board of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) amending the budget 2022

THE MANAGEMENT BOARD OF THE EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS (hereinafter referred to as 'Eurofound'),

Having regard to Regulation (EU) 2019/127 of 16 January 2019 establishing a European Foundation for the improvement of living and working conditions (Eurofound) and repealing Council Regulation (EEC) No 1365/75¹ (hereinafter referred to as 'Eurofound's Founding Regulation'), and in particular Article 5(1) point (c),

Having regard to the Decision No 12 of the Management Board of Eurofound of 30 August 2019 adopting the Financial Regulation of Eurofound and in particular Articles 34 and 26(2),

Whereas:

- (1) The Management Board of Eurofound shall adopt, by a majority of two-thirds of the members with the right to vote, Eurofound's annual budget and exercise other functions in respect of that budget;
- (2) Any amendment to the budget of Eurofound, including to the Establishment Plan, beyond the modifications authorised under Articles 26(1) and 38(1) of Eurofound's Financial Regulation, shall be the subject of an amending budget adopted by the same procedure as the initial budget of Eurofound;
- (3) The final budget 2022 was adopted by the Management Board of Eurofound on 21 December 2021².
- (4) The amendment of the budget 2022 has been brought as closely as possible to what is expected to be the final budget outturn for the year.
- (5) The largest deviations in budget implementation arose from the statutory increase of salaries and related expenditure due to high inflation and the delayed adjustment from 2020, as well as a further increase of the country coefficient to 136.3 (in the second half of 2022; 136.9 in the first half of 2022). Despite savings in other Title 1 budget lines (training, outsourced services, missions, canteen) almost 600,000 EUR had to be moved into Title 1.
- (6) Although Title 3 had to be reduced by 500,000 EUR, the final budget is considerably higher than expected mid-year when savings in other budget lines had not yet fully materialised.

¹ OJ L 30, 31.1.2019, p. 74–89.

² Decision No 50 of the Management Board.

- (7) The increase in revenue is due to contributions from Switzerland and Norway for their inclusion in the next European Working Conditions Survey (EWCS). This is assigned revenue which is mirrored in assigned expenditure in Title 3.
- (8) All activities of the Programming Document for 2022 were implemented according to plan and forecasts as presented to the Management and Executive Board throughout the year.

HAS ADOPTED THIS DECISION:

Article 1 – Amendment of the budget 2022

The budget 2022 is amended as set out in the Annex to this Decision.

Article 2 – Entry into force

The present Decision shall enter into force on the day of its adoption by the Management Board.

Done at Dublin, on 21 December 2022

For the Management Board

The Chairperson



[S. Rossi]

Annex: Amending budget 2022

| REVENUE Description | 2020 Amending Budget Revenue | 2021 Amending Budget Revenue | 2022 Final Budget Revenue | 2022 Amending Budget Revenue | Comments 2022 |
|---|------------------------------------|------------------------------------|---------------------------------|------------------------------------|--|
| TITLE 1 | | | | | |
| 1000 EU subsidy IPA - Instrument for pre-accession assistance | 21,195,000 | 21,600,000 | 22,051,380 <i>pm</i> | 22,051,380 - | Commission Subsidy |
| TITLE 5 | - | | | | |
| 5200 Bank interest | - | | <i>pm</i> | | |
| 5400 Misc. revenue <i>Misc. revenue - assigned revenue</i> | 80 | 652 1,566 | <i>pm</i> <i>pm</i> | | |
| 5900 Other revenue from admin. operations | 601 | - | 18,620 | - | |
| TITLE 6 | | | | | |
| 6000 Revenue from services rendered <i>dto. - assigned revenue (Internal)</i> <i>dto. - assigned revenue (External)</i> | 211,422 334,551 | 142,707 3,575 | 200,000 <i>pm</i> | 148,680 53,750 184,190 | i.a. Norway's contribution to the Network of Correspondents <i>Provision of shared accountancy Services</i> <i>Contributions from Switzerland and Norway towards European Working Condition Survey</i> |
| 6020 Revenue from sales of publications | - | | | | |
| 6030 Proceeds from letting | - | 8,500 | <i>pm</i> | | |
| Grand Total | 21,741,655 | 21,757,000 | 22,270,000 | 22,438,000 | |

| EXPENDITURE Description | 2020 Amending Budget Expenditure | 2021 Amending Budget Expenditure | 2022 Final Budget Expenditure | 2022 Amending Budget Expenditure | Comments 2022 |
|---|--|--|-------------------------------------|--|--|
| TITLE 1 | | | | | |
| 1100 Basic salaries <i>Basic salaries - assigned revenue</i> | 7,337,655 | 7,402,122 3,575 | 7,500,000 | 7,926,948 53,750 | Actually paid. Increase of basic salaries 6.9 % in 2022 <i>Provision of shared accountancy Services</i> |
| 1101 Family allowances | 1,154,656 | 1,101,172 | 1,116,000 | 1,106,808 | Actually paid |
| 1102 Expatriation allowances | 1,032,961 | 1,008,374 | 1,021,000 | 1,038,421 | Actually paid |
| 1103 Secretarial allowances | 5,108 | 3,611 | 4,000 | 3,817 | as per actuals paid |
| 1120 Further training for staff | 121,358 | 91,518 | 140,000 | 96,029 | Actual training costs |
| 1121 Contract agents | 480,838 | 493,674 | 500,000 | 553,997 | Actually paid. Increase of basic salaries 6.9 % in 2022 |
| 1130 Insurance against sickness | 276,101 | 275,351 | 279,000 | 295,662 | as per actuals paid |
| 1131 Insurance against accident | 30,932 | 30,973 | 32,000 | 35,265 | as per actuals paid |
| 1132 Unemployment insurance | 94,176 | 94,624 | 96,000 | 101,742.51 | as per actuals paid |
| 1141 Travel expenses for annual leave | 164,396 | 239,257 | 190,000 | 204,193 | Actuals paid |
| 1150 Overtime | - | 269 | 1,000 | - | |
| 1175 Other services & work sent out | 346,788 | 529,704 | 300,000 | 261,658 | Incl. service level agreements with the Commission, legal cost and temporary staff |
| 1176 Seconded officials from Member States | 10,883 | | <i>pm</i> | - | |
| 1177 Trainee officials (stagiaires) | 107,433 | 136,623 | 125,000 | 124,293 | Lower number of trainees compared to 2021 |
| 1180 Misc. expend. on staff recruitment | 6,634 | 659 | 20,000 | 9,837 | as per actuals paid |
| 1181 Travel expenses | 6,928 | 2,581 | 15,000 | 2,238 | as per actuals paid |
| 1182 Installation & resettlement allowances | 45,277 | 88,187 | 80,000 | 21,664 | as per actuals paid |
| 1183 Removal expenses | 29,731 | 12,451 | 50,000 | 17,754 | as per actuals paid |
| 1184 Temporary daily subsistence allow. | 50,733 | 36,637 | 40,000 | 29,589 | as per actuals paid |
| 1190 Salary weightings | 2,056,560 | 2,698,819 | 2,880,000 | 3,283,344 | Country coefficient for Ireland increased from 133.6 to 136.9 for the first half and 136.3 for the second half of 2022 |
| 1300 Mission, travel & incidental expenses - <i>missions, travel & incidentales expenses</i> <i>ICA</i> | 38,167 80 | 9,733 177 | 150,000 | 52,879 | Low level of missions, savings were requested |
| 1400 Canteen | 81,021 | 49,436 | 170,000 | 79,667 | Full canteen services resumed from April 2022. |
| 1410 Medical services | 9,600 | 18,925 | 30,000 | 26,906 | Health services only resumed after the pandemic |
| 1420 Other welfare expenditure | 6,457 | 10,829 | 15,000 | 10,877 | Savings were requested; in line with previous year |
| 1430 Representation expenditure | 212 | - | 1,000 | - | |
| Total Title 1 | 13,494,685 | 14,339,282 | 14,755,000 | 15,337,338 | |

| EXPENDITURE Description | 2020 Amending Budget Expenditure | 2021 Amending Budget Expenditure | 2022 Final Budget Expenditure | 2022 Amending Budget Expenditure | Comments 2022 |
|---|--|--|-------------------------------------|--|--|
| TITLE 2 | | | | | |
| 2010 Insurance | 35,476 | 38,474 | 39,000 | 42,604 | as per actuals paid |
| 2020 Water, gas, electricity, heating | 87,000 | 119,000 | 150,000 | 198,329 | Sharp increase in electricity and gas cost; staff back in the buildings |
| 2030 Cleaning and maintenance | 1,341 | 488 | 2,000 | 2,000 | as per actuals paid |
| 2031 Facilities management | 314,104 | 381,286 | 280,000 | 318,650 | additional investment in building maintenance (balanced in BL 2040) |
| 2040 Fitting out of premises | 128,489 | 124,714 | 100,000 | 23,129 | Reduced projects (partly done under BL 2031) |
| 2090 Other expenditure | 21,564 | - | 25,000 | 25,317 | Beneficial charges to be paid to local authority based on HQ agreement. |
| 2100 Rent | 23,093 | 23,189 | 24,000 | 24,514 | Rent for Brussels office, annually indexed |
| 2200 Technical equipment, | 18,149 | 13,691 | 9,000 | 32,260 | Replacement of kitchen equipment and purchase of electric car chargers |
| 2204 IT Infrastructure | 837,732 | 883,820 | 760,000 | 910,000 | Increases due to upgrades in Cloud infrastructure as well as rising costs for covering fixed SLAs with Commission, and licence charges |
| 2210 Furniture | 3,442 | - | 8,000 | - | No purchases |
| 2230 Vehicles and transportation | 718 | 300 | 2,000 | 1,600 | |
| 2250 Library expenses | 94,963 | 79,844 | 80,000 | 33,404 | as per actuals paid |
| 2300 Stationery and office supplies | 2,061 | 882 | 8,000 | 1,000 | Savings requested and realised |
| 2310 Other current administrative expenditure | 27,000 | 15,000 | 15,000 | 15,000 | Treasury services provided by the Commission |
| 2400 Postage & delivery charges | 7,602 | 6,312 | 10,000 | 7,604 | Less postage and courier services, more electronic document submissions. |
| 2410 Telecommunication | 19,060 | 34,272 | 38,000 | 19,000 | as per actuals paid |
| Total Title 2 | 1,621,794 | 1,721,272 | 1,550,000 | 1,654,410 | Additional investments into Information & Communication technologies (ICT) and higher utility cost, partly offset by savings in other areas. |

| Expenditure Description | 2020 Amending Budget Expenditure | 2021 Amending Budget Expenditure | 2022 Final Budget Expenditure | 2022 Amending Budget Expenditure | Comments 2022 |
|---|--|--|-------------------------------------|--|--|
| TITLE 3 | | | | | |
| 3000 Information management and web | 964,791 | 1,559,653 | 835,000 | 459,872 | Incl. data visualisation, library services and migration of website to new software version; further website development |
| 3010 Publication and production | 131,594 | 113,337 | 137,000 | 93,321 | Savings were requested and achieved |
| 3012 Marketing and promotion | 169,010 | 296,459 | 220,000 | 246,223 | Media costs for podcasts and new media platform and Social Media |
| 3030 Research and study contracts | 4,461,419 | 2,929,577 | 4,011,000 | 4,018,780 | All PD 2022 projects implemented. No spending on ad-hoc requests. |
| <i>Research and study contracts - from assigned revenue (IPA)</i> | | | | | |
| <i>Research and study contracts- from assigned revenue (Other R0)</i> | 334,551 | | | 184,190 | Assigned revenue appropriations available for European Working Condition Survey in Norway and Switzerland |
| 3040 Events and meetings | 51,059 | 235,961 | 392,000 | 162,843 | Fewer meetings than originally planned; pandemic still had an impact. |
| <i>Events and meetings - from assigned revenue (C4)</i> | | 1,389.31 | | | |
| 3041 Interpretation | | 3,940 | 5,000 | 3,940 | Interpretation for Board meeting |
| 3042 Management Board | 4,954 | 54,387 | 70,000 | 56,248 | June meeting fully online, November meeting 'Hybrid' |
| 3050 Translation | 507,798 | 501,743 | 295,000 | 220,835 | Savings were requested and achieved |
| Total Title 3 | 6,625,175 | 5,696,446 | 5,965,000 | 5,446,252 | Savings were required but all projects of the year were delivered according to PD 2022. Reductions in title 3 are lower than expected earlier in the year due to savings which materialised during the course of the year. |
| Grand Total | 21,741,655 | 21,757,000 | 22,270,000 | 22,438,000 | |