



Alliance of Liberals and Democrats for **Europe**
Alliance des Démocrates et des Libéraux pour l'**Europe**

Checking date: 13 October 2004

THE ACCOUNTING PLAN

1. PROFIT AND LOSS ACCOUNT/STATEMENT OF REVENUE AND EXPENDITURE

A RESOURCES

CHAPTER 1 - EP SUBSIDY AND OTHER RESOURCES.

1. EP subsidy
2. Other EP resources

CHAPTER 2 - OWN RESOURCES

1. Interest
2. Profit on currency exchange
3. Miscellaneous
4. VAT refund
5. Amount carried forward from the preceding financial year

3. REVENUE TOTAL

4. GRAND TOTAL

B EXPENDITURE

CHAPTER 1 – STAFF

1. Secretariat missions
2. Recruitment
3. Traineeships
4. Salaries and related costs, fees
5. Staff training
6. Staff entertainment

CHAPTER 2 - EQUIPMENT, ROUTINE ADMINISTRATIVE EXPENDITURE AND OPERATING EXPENDITURE

1. Equipment, operating expenditure, computer-related engineering and maintenance
2. Equipment, telecommunications-related installation and maintenance expenditure, office machinery, furniture and technical installations
3. Depreciation
4. Stationery and office supplies
5. Postage and telecommunications
6. Printing and photocopying costs
7. Office rental costs.

CHAPTER 3 - DOCUMENTATION, STUDIES AND RESEARCH

1. Newspapers, magazines, press agencies and books
2. Studies and research
3. Databases

CHAPTER 4 - LEGAL AND ACCOUNTING COSTS, FINANCIAL CHARGES AND OTHER OPERATING EXPENDITURE

1. Legal costs
2. Accounting costs
3. Financial charges and losses on currency exchange-transactions

4. Other operating expenditure

CHAPTER 5 - EXPENDITURE ON MEETINGS AND ENTERTAINMENT

1. Group meetings
2. Other meetings and conferences
5. Expenditure on entertainment
6. Guests

CHAPTER 6 – PRESS AND PUBLIC RELATIONS

1. Newspapers
2. Press events
3. Posters, leaflets and booklets
4. Advertising inserts and audio-visual advertising
5. PR material
6. Information stands etc.
7. Internet

CHAPTER 7 - MEMBERS

1. Mission expenses
2. Members' political and information activities, national delegations' administrative expenditure and political and information activities (in summary accounts for each chapter)

CHAPTER 8 - SUBSIDIES AND CONTRIBUTIONS

1. Subsidies
2. Subscriptions

CHAPTER 9 - PROVISIONAL APPROPRIATIONS AND CONTINGENCY RESERVE

1. Provisional appropriations

2. Contingency reserve

EXPENDITURE TOTAL

CARRIED FORWARD TO THE FOLLOWING FINANCIAL YEAR

GRAND TOTAL

2. BALANCE SHEET

ASSETS

- I Fixed assets
- II Financial securities
- III Financial claims
- IV Prepayments and accrued income

TOTAL ASSETS

GRAND TOTAL

LIABILITIES

- I Financial debts
- II Other debts
- III Accruals and deferred income

TOTAL LIABILITIES

AMOUNT CARRIED FORWARD TO
THE FOLLOWING FINANCIAL YEAR

GRAND TOTAL

* * *