



**Sozialdemokratische Fraktion  
im Europäischen Parlament**

Europäisches Parlament  
Rue Wiertz 60  
B-1047 Bruxelles  
T +32 2 284 2111  
F +32 2 230 6664  
[www.socialistgroup.org](http://www.socialistgroup.org)

Sr.D. Josep BORRELL  
Présidente del Parlamento Europeo  
Rue Wiertz  
1047 Bruselas

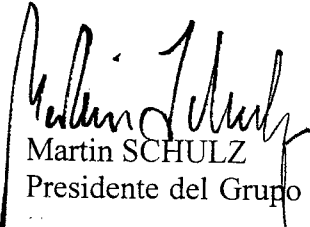
10.MAI2005 202092

Bruselas, 28 de abril de 2005  
MS/JS/FN/acr

Estimado Presidente,

De conformidad con el artículo 2.7.1 del reglamento relativo a la utilización de los créditos previstos en la partida presupuestaria 3701, tengo el placer de enviarte el informe elaborado por los revisores de cuentas sobre la utilización de estos créditos en el segundo semestre del 2004.

Recibe un cordial saludo,

  
Martin SCHULZ  
Presidente del Grupo del PSE



TOELEN, CATS, MORLIE & Co  
*registered auditors*

**PSE**  
**Parliamentary Group of the party of European Socialists**

**Budget Line 3701 Accounts 2004 Second Semester**  
**Balance sheet as of December 31, 2004 and the**  
**Summary of revenues and expenditures of the financial year 2004-2**

**26 April 2005**

*Member of Jeffreys Henry International*

Brussels Airway Park - Lozenberg 10 box 1 - B 1930 Zaventem Tel. 32 (0)2 725 50 04 Fax 32 (0)2 725 53 41  
Civil Association c.v.b.a. - s.c.r.l. - Offices in Antwerp, Brussels and Charleroi  
C.R.B. 1147 V.A.T. BE 436 391 12  
E-mail : Audit@tclm.be

## **PSE**

### **Parliamentary Group of the party of European Socialists**

#### **Auditor's Report**

#### **Unqualified Auditor's Report**

According to the audit mandate, we have audited the Group Financial Statement prepared by the Group Accountant for the year ending 31/12/2004 as laid out pages 1 to 31 of this document.

#### *Respective responsibilities of the Group and the auditors*

Pursuant to the rules on the use of appropriation from budget item 3701 (hereafter "the Rule"), the Group is responsible before the Institution of the conformity of appropriation usage and of the preparation of the group annual financial statements.

We have the responsibility to plan and carry out the required work to verify the financial statement prepared by the political group and to report to the group with a reasonable assurance our audit opinions.

#### *Basis of Opinions*

We conducted the audit in accordance with International standards on Auditing as issued by the IASSB. This standard requires the auditor to plan and carry out his work in such a way as to obtain sufficient and appropriate evidence and explanations to support our audit opinions. An audit includes an examination, on a sample basis, of evidence relevant to the opinions.

The audit work included specific procedures aiming at gathering sufficient and appropriate audit evidence that

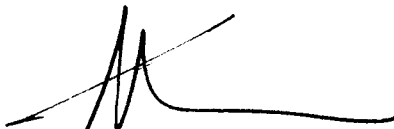
- Expenditures have been charged to the correct item in the budget of the Group;
- Appropriations are available;
- Expenditures are conformed to the Rules governing appropriation item 3701;
- Principles of sound financial management have been applied;
- Payments orders are supported by original documentations (or certified true copies);
- Accounts have been laid out in accordance with the harmonised chart of account;
- Accounts have been prepared in accordance with generally accepted accounting principles as laid out in articles 186 to 196 of the Implementing Rules or, that departures are adequately explained by means of note to the prepared accounts.

Opinions

- As a result of our work, we did not identify any material non-conformity with the dispositions laid out in the Rule governing appropriation item 3701 or with the Group internal rules;
- The overall presentation of the income and expense statement and of the balance sheet complies with the chart of accounts provided with the rules governing the appropriation line 3701;
- No departures from generally accepted accounting principles have been established;
- The principles of sound financial management have been applied;
- In our opinion, the balance sheet give a true and fair view of the state of affairs of the Group at 31/12/2004 and of the revenues and expenses of the second semester of 2004 (the 6 months ending 31/12/2004).
- We have received all necessary explanations for the purpose of our work.

Brussels, 26 April 2005

T C L M – Toelen, Cats, Morlie & Co  
Legally represented by



Jean-François Cats  
Statutory Auditor  
Partner

Annexes:

Balance sheet (5 pages) ;  
The summary of revenues and expenditures (24 pages);  
Central Group expenditure in the 2004-2 financial year (1 page);  
Execution of article 72 national delegations'credits (1 page);

## **Comments on the balance sheet and statement of revenue and expenditure financial year 2004**

The balance sheet and statement of revenue and expenditure presented herewith cover the execution of the credits obtained by the Socialist Group in the EP within the framework of Article 3701 of the EP's budget in the financial year 2004/2 and comprises;

- All revenue established in the financial year 2004/2
- All expenditure settled in the financial year 2004/2
- All assets and liabilities held at the end of the financial year 2004/2 by the Socialist Group in the European Parliament

### **Principles adhered to for the presentation of the accounts and the accounting**

- The balance sheet and statement of revenue and expenditure have been drafted in conformity with the provisions of the Rules on the Use of Appropriations from budget item 3701 adopted by the EP Bureau on 1 February 2001 and revised by the Bureau on 1 July 2003.
- The balance sheet and statement of revenue and expenditure have been drafted on the basis of the going-concern principle, which implies that for the purpose of drafting these financial statements the Group is deemed to be established for an indefinite duration and the no-netting principle, which implies that no assets and liabilities have been off-set against each other and no revenue nor expenditure compensated against each other.

The financial statements have also been drafted in a prudent way, following consistent accounting methods, in order to assure the comparability of the information which can be obtained from these statements with the statements from past financial years.

- Assets are valued at purchase price and depreciated by the percentages laid down in the inventory reglementation of the E.U.
  - Software : (Article 2.05) 25%
  - Hardware : (Article 2.10) 25%
  - Telecoms and audio-visual equipment : (Article 2.30) 25%
  - Office furniture : (Article 2.50) 10%

- All accounts are drawn up in EURO.

All expenditure to be paid and all revenue to be recovered in a currency other than the EURO is registered by the interbank rate of the beginning of the month in which the expenditure is paid and the revenue is established.

The exchange differences between this interbank rate and the effective exchange rate of the payment or the collection of the revenue are booked on the exchange gains of losses accounts in the statement of revenue and expenditure without compensating each other.

- Following article 2.5.3 of the Rules of Appropriations from budget item 3701 the accounts are held on a modified cash-based system.

All expenditure is registered in the charge accounts of the current year upon settlement by the authorising officer if the actual payment is made no later than 31 January of the following year.

All revenue is registered in the income accounts upon establishment by the authorising officer.

All revenue actually received in the course of the financial year is registered on a financial account (class 5); all revenue established and not received in the course of the financial year is registered on a balance sheet account.

- The classification of the expenditure on the charge accounts follows the principle of classification by destination with the exception of the Secretariat mission expenses and the Members' mission expenses which are booked on Articles 6.11 and 6.71 of the accounting plan annexed to the Rules on the Use of Appropriations from Article 3701.

### **Modification in the accounting methods**

Following the request by the European Parliament's Director of Finance, Mr Karl Colling and the European Parliament's Accountant, Mr David Young, on 22 April 2004 the Socialist Group in the EP modified its accounting methods concerning the registration of VAT to be recovered from the Member States from the financial year 2004/2 onwards.

Up to and including the financial year 2004/1, all expenditure was booked on the class 6 charge accounts for the total amount VAT included. The reimbursement by the Member States, which occurred mainly in later financial years, was then booked upon reception on our bank account and on the account 7.24 (VAT refund) of the accounting plan.

As from the financial year 2004/2 onward, all expenditure above the respective ceilings laid down by the individual Member States for VAT exemption will, upon settlement by the authorising officer, be booked for the net amount on the respective charge accounts and the amount of VAT to be recovered booked on a class 4 balance sheet account as an asset.

Thus, on the balance sheet and statement of revenue and expenditure of the financial year 2004/2 figure both the VAT to be recovered from Member States for the expenditure incurred in 2004/2 on the asset side of the balance sheet (III 4c), as does the recovery of VAT from previous financial years on the revenue pages of the statement of revenue and expenditure (Article 7.24)

Tableau d'amortissement 31/12/2004  
Groupe PSE

Catégorie Financière	Taux d'amortissement	Valeur d'acquisition au 31.12.2003	Valeur d'acquisition de l'exercice (en 2004)	Sorties de l'exercice (en 2004)	Valeur d'acquisition au 31.12.2004	Amortissement cumulé au 31.12.2004	Valeur nette au 31.12.2004
5 Logiciels informatiques	25,00%	5.526,31	16.614,54	0,00	22.140,85€	5.710,09€	16.430,76€
10 Matériel informatique	25,00%	49.223,78	26.213,93	1.495,51	73.942,20€	39.516,26€	34.425,94€
30 Télécom/Audiovisuel	25,00%	37.434,14	4.342,15	2.372,88	39.403,41€	26.038,28€	13.365,13€
Equipement technique	12,50%	0	0,00	0,00	0,00€	0,00€	0,00€
Autres installations et machines	12,50%	0	0,00	0,00	0,00€	0,00€	0,00€
50 Sièges, bureaux, tables, armoires	10,00%	4.068,84	0,00	2.982,06	1.086,78€	694,40€	392,38€
Oeuvre d'art, tapis	0,00%	0	0,00	0,00	0,00€	0,00€	0,00€
Parc automobile	25,00%	0	0,00	0,00	0,00€	0,00€	0,00€
<b>TOTAL</b>		<b>96.253,07€</b>	<b>47.170,62€</b>	<b>6.850,45€</b>	<b>136.573,24€</b>	<b>71.959,04€</b>	<b>64.614,20€</b>

FINANCIAL YEAR      2004/2

BALANCE SHEET



PARLIAMENTARY GROUP OF EUROPEAN SOCIALISTS

BALANCE SHEET

<u>ASSETS</u>	2004/1 EUR	2004/2 EUR
<u>I) PROPERTY AND EQUIPMENT</u>		
1. Software	3.133,81	16.430,73
2. Hardware	32.529,38	34.425,82
3. Telecom & audiovisual equipm.	18.433,65	13.366,04
4. Office furniture	3.402,46	392,34
<b>TOTAL I</b>	<u>57.499,30</u>	<u>64.614,93</u>
<u>II) FINANCIAL SECURITIES</u>		
1. Cash	616,87	695,38
2. Central Group accounts	3.719.263,28	5.907.954,17
3. Decentralised group accounts (national delegations)	107.517,18	124.020,46
<b>TOTAL II</b>	<u>3.827.397,33</u>	<u>6.032.670,01</u>
<u>III) FINANCIAL CLAIMS</u>		
<b>1. Debtors (staff)</b>		
a) Specific adv. on missions	1.839,17	2.273,68
b) Fixed adv miss.	93.703,03	91.100,18
c) Adv training	10.336,66	10.764,38
d) Others	822,93	1.567,49
<i>Subtotal 1</i>	<u>106.701,79</u>	<u>105.705,73</u>
<b>2. Debtors (members)</b>		
a) members	273,14	18,82
<i>Subtotal 2</i>	<u>273,14</u>	<u>18,82</u>
<b>3. Debtors (nat. delegations)</b>		
a) Non justified payments at 31/12/04	54.443,46	67.852,87
b) Other advances :	0,00	0,00
<i>Subtotal 3</i>	<u>54.443,46</u>	<u>67.852,87</u>
<b>4. Other Debtors</b>		
a) garanties/provisions paid :	33.769,45	24.513,76
b) Other Polit. Groups	0,00	0,00
c) Member states - VAT	0,00	121.412,67
d) Banks	2.772,29	2.880,69
e) Suppliers	7.732,38	77.735,88
f) Ex staff members	1.182,47	1.735,24
g) PES + SI	0,00	20.000,00
h) ex members	0,00	0,00
i) Miscellaneous	1.571,17	0,00
j) Staff members and ex staff nat. del.	3.232,56	2.508,94
<i>Subtotal 4</i>	<u>50.260,32</u>	<u>250.787,18</u>
<b>TOTAL III</b>	<u>211.678,71</u>	<u>424.364,60</u>

**IV PREPAYMENTS AND ACCRUED INCOME**

1.Charges next fin. year yet paid	29.227,55	37.181,09
2.Advances to suppliers for activities not yet settled	70.258,32	37.425,35
3.Accrued income	0,00	0,00
<b>TOTAL IV</b>	<b><u>99.485,87</u></b>	<b><u>74.606,44</u></b>

<b>TOTAL DEBIT</b>	<b><u>4.196.061,21</u></b>	<b><u>6.596.255,98</u></b>
--------------------	----------------------------	----------------------------

<b>Deficit of the financial year</b>	<b><u>0,00</u></b>	<b><u>0,00</u></b>
--------------------------------------	--------------------	--------------------

<b><u>GRAND TOTAL ASSETS</u></b>	<b><u>4.196.061,21</u></b>	<b><u>6.596.255,98</u></b>
----------------------------------	----------------------------	----------------------------



**LIABILITIES**2004/1  
EUR2004/2  
EUR**I FINANCIAL DEBTS**

1. Central group accounts	0,00	0,00
2. Decentralised group National delegations	83.021,87	11.436,80
<b>TOTAL I</b>	<b><u>83.021,87</u></b>	<b><u>11.436,80</u></b>

**II OTHER DEBTS**

<b>1. Debts (staff)</b>		
a) Missions	25,10	0,00
<i>Subtotal 1</i>	<u>25,10</u>	<u>0,00</u>
<b>2. Debts (members)</b>		
a) members	0,01	0,00
<i>Subtotal 2</i>	<u>0,01</u>	<u>0,00</u>
<b>3. Debts (delegations)</b>		
a) Debts (delegations)	3.717,19	22.500,00
<i>Subtotal 3</i>	<u>3.717,19</u>	<u>22.500,00</u>
<b>4. Other Debts</b>		
a) Suppliers:	9.748,59	1.360,31
b) European Parliament	0,00	0,00
c) Member states	0,00	0,00
d) Miscellaneous	820,63	0,00
<i>Subtotal 4</i>	<u>10.569,22</u>	<u>1.360,31</u>
<b>TOTAL II</b>	<b><u>14.311,52</u></b>	<b><u>23.860,31</u></b>



**Analysis of the balance sheet at the end of the 2004/2 financial year**

Remainder at the end of the:	2004/1	3.402.184,92
Result of the financial year:	2004-2	1.624.324,49
Remainder at the end of the:	2004-2	5.026.509,41

**Detail of the carry forward to: 2005**

Central group budget:	4.065.017,24
National delegations:	961.492,17
Total:	<u>5.026.509,41</u>

**Detail of the result of the financial year: 2004-2**

Central group budget:	1.092.627,74
National delegations:	531.696,75
Total:	<u>1.624.324,49</u>



**FINANCIAL YEAR 2004/2**

**Execution of the budget**

CHAPTER		COMMENTS
	ART	

CHAPTER	TITLE	BUDGET 2004/2	EXECUTION	%
ART				
	<b>A) REVENUE</b>			
1	Allocation and other revenue from the EP	6.383.000,00	6.358.380,00	99,61%
2	Own resources	3.511.795,42	3.725.806,27	106,09%
	<b>TOTAL REVENUE</b>	<b>9.894.795,42</b>	<b>10.084.186,27</b>	<b>101,91%</b>
	<b>GRAND TOTAL</b>	<b>9.894.795,42</b>	<b>10.084.186,27</b>	<b>101,91%</b>
	<b>B) EXPENDITURE</b>			
1	Staff	1.545.500,00	1.019.250,95	65,95%
2	Material, current administrative and operational costs	205.000,00	164.117,62	80,06%
3	Documentation, studies and research	61.100,00	35.460,18	58,04%
4	Legal, accounting, financial and various operational costs	71.000,00	63.076,30	88,84%
5	Meeting and representation costs	487.000,00	163.727,41	33,62%
6	Publications and publicity	584.650,00	251.811,14	43,07%
7	Members	4.511.280,89	3.285.488,20	72,83%
8	Subventions and membership fees	148.200,00	74.745,06	50,44%
9	Operational reserve and general reserve for unforeseen expenditure	1.781.064,53	0,00	0,00%
	<b>TOTAL EXPENDITURE</b>	<b>9.394.795,42</b>	<b>5.057.676,86</b>	<b>53,83%</b>
	Carry forward to next financial year	<b>500.000,00</b>	<b>5.026.509,41</b>	<b>1005,30%</b>
	<b>GRAND TOTAL</b>	<b>9.894.795,42</b>	<b>10.084.186,27</b>	<b>101,91%</b>



CHAPTER		COMMENTS
	ART	
1	11 12	

CHAPTER	TITLE	BUDGET	EXECUTION	%
ART		2004/2		
1	<u>ALLOCATION AND OTHER REVENUE FROM THE E.P.</u>			
11	Allocation from the E.P.	6.383.000,00	6.358.380,00	99,61%
12	Other revenue from the EP	0,00	0,00	
	TOTAL	6.383.000,00	6.358.380,00	99,61%

CHAPTER		COMMENTS
	ART	
2		
	21	<i>The revenue from bank interests is lower than estimated in the budget due to the drop in interest rates on the international markets.</i>
	22	
	23	<i>The important increase in various resources is mainly due to the establishment of a credit note by a supplier of the German delegation which concerns invoices settled in past financial years.</i>
	24	
	25	The amount of the execution includes the carry forward of the national delegations.

CHAPTER	ART	TITLE	BUDGET	EXECUTION	%
			2004/2		
2		<u>OWN RESSOURCES</u>			
	21	Interests	50.000,00	44.203,69	88,41%
	22	Exchange gains	0,00	4.996,92	
	23	Various	0,00	93.157,33	
	24	Recovery of VAT	175.000,00	181.263,41	103,58%
	25	Carry forward from the previous financial year:	3.286.795,42	3.402.184,92	103,51%
		TOTAL	3.511.795,42	3.725.806,27	106,09%
		TOTAL REVENUE	9.894.795,42	10.084.186,27	101,91%

CHAPTER		COMMENTS
	ART	
1		
	11	
	12	
	13	
	14	
	15	
	16	

CHAPTER		TITLE	BUDGET	EXECUTION	%
ART	2004/2				
1		<u>STAFF</u>			
	11	Missions of the secretariat	800.000,00	579.590,22	72,45%
	12	Recruitment	200.000,00	65.780,10	32,89%
	13	Stages	142.000,00	66.600,98	46,90%
	14	Salaries and related charges, fees	290.000,00	213.763,26	73,71%
	15	Professional training	110.000,00	90.266,39	82,06%
	16	Staff representation	3.500,00	3.250,00	92,86%
		TOTAL	1.545.500,00	1.019.250,95	65,95%

CHAPTER		COMMENTS
	ART	
2		
	21	
	22	
	23	
	24	
	25	

*[Handwritten signature]*

CHAPTER	ART	TITLE	BUDGET	EXECUTION	%
			2004/2		
2		<u>MATERIAL AND CURRENT SECRETARIAT COSTS</u>			
	21	Equipment, exploitation, engineering and maintenance costs concerning informatics	25.000,00	7.396,36	29,59%
	22	Equipment, exploitation, engineering and maintenance costs concerning other office equipment.	85.000,00	84.438,13	99,34%
	23	Stationery and office supplies	15.000,00	5.038,53	33,59%
	24	Postage and telecommunications	60.000,00	57.354,64	95,59%
	25	Printing and duplicating	20.000,00	9.889,96	49,45%
		TOTAL	205.000,00	164.117,62	80,06%



CHAPTER		COMMENTS
	ART	
3		
	31	
	32	
	33	

CHAPTER		TITLE	BUDGET 2004/2	EXECUTION	%
	ART				
3		<u>DOCUMENTATION, STUDIES AND RESEARCH</u>			
	31	Newspaper, reviews, press agencies library	58.000,00	34.758,38	59,93%
	32	Studies and research	0,00	0,00	
	33	Data banks	3.100,00	701,80	22,64%
		TOTAL	61.100,00	35.460,18	58,04%

CHAPTER		COMMENTS
	ART	
4		
	41	
	42	
	43	
	44	

CHAPTER	TITLE	BUDGET	EXECUTION	%
ART		2004/2		
4	<u>LEGAL , ACCOUNTING FINANCIAL AND VARIOUS OPERATIONAL COSTS</u>			
41	Legal costs	9.000,00	5.386,05	59,85%
42	Accounting costs	58.000,00	55.067,38	94,94%
43	Financial costs	4.000,00	2.622,87	65,57%
44	Various operational costs	0,00	0,00	
	TOTAL	71.000,00	63.076,30	88,84%

CHAPTER		COMMENTS
	ART	
5		
	51	
	52	
	53	
	54	<i>The program for the invitation of observers from future enlargement countries and from EU countries not represented in the group was not executed.</i>

CHAPTER	TITLE	BUDGET 2004/2	EXECUTION	%
ART				
5	<u>MEETING AND REPRESENTATION COSTS</u>			
51	Group meetings	25.000,00	0,00	0,00%
52	Other meetings and conferences	250.000,00	34.125,00	13,65%
53	Representation costs	191.000,00	126.340,41	66,15%
54	Invitation of personalities	21.000,00	3.262,00	15,53%
	TOTAL	487.000,00	163.727,41	33,62%

CHAPTER		COMMENTS
	ART	
6		
	61	
	62	<i>Mainly costs for developping a new logo for the Group.</i>
	63	
	64	
	65	

CHAPTER	TITLE	BUDGET 2004/2	EXECUTION	%
ART				
6	<u>PUBLICATIONS AND PUBLICITY</u>			
61	Posters, leaflets and brochures	100.000,00	53.324,12	53,32%
62	Publicity inserts and audio-visual publicity	39.650,00	37.009,00	93,34%
63	Publicity material, gadgets	225.000,00	107.680,00	47,86%
64	Internet sites	220.000,00	53.798,02	24,45%
65	Visits to the institutions, information stands	0,00	0,00	
	TOTAL	584.650,00	251.811,14	43,07%



CHAPTER		COMMENTS
	ART	
7		
	71	
	72	

CHAPTER	TITLE	BUDGET	EXECUTION	%
ART		2004/2		
7	<u>MEMBERS</u>			
	71 Members' mission costs	155.000,00	74.678,61	48,18%
	72 Political and information activities of the members; administration costs, political and information activities of the national delegations.	4.356.280,89	3.210.809,59	73,71%
	TOTAL	4.511.280,89	3.285.488,20	72,83%

CHAPTER		COMMENTS
	ART	
8		
	81	
	82	<p><i>As from the 2004/2 financial year the Group no longer pays a membership fee to the PES.</i></p> <p><i>The execution of 2004/2 includes the membership fee to the SI for the entire year 2004.</i></p>

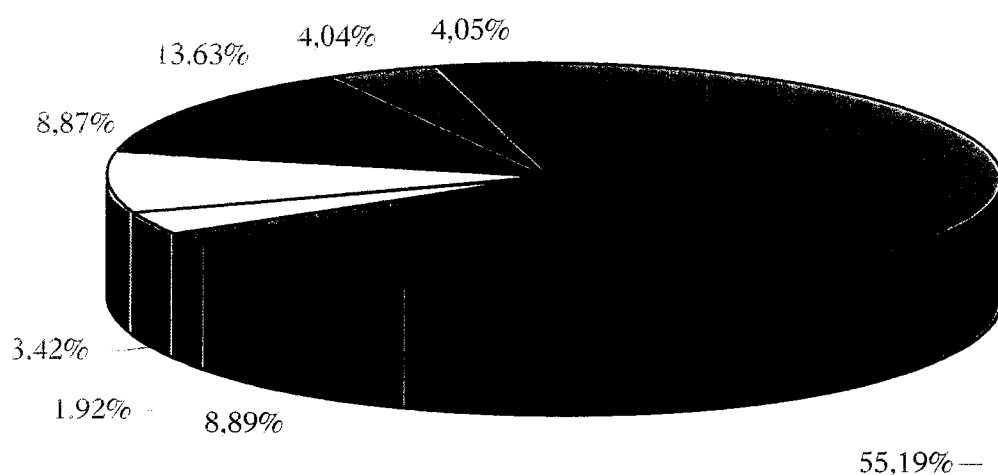
CHAPTER	TITLE	BUDGET	EXECUTION	%
ART		2004/2		
8	<u>SUBVENTIONS</u> <u>AND MEMBERSHIP FEES</u>			
	81 Subventions	88.200,00	17.025,00	19,30%
	82 Membership fees	60.000,00	57.720,06	96,20%
	TOTAL	148.200,00	74.745,06	50,44%

CHAPTER		COMMENTS
	ART	
9	91 92	<p>The amount of the execution includes the carry forward of the national delegations. The carry forward forecasted in the budget only covers the central group budget's carry forward. The detail of this carry forward can be found in the balance sheet section</p>

CHAPTER	TITLE	BUDGET 2004/2	EXECUTION	%
ART				
9	<u>OPERATIONAL RESERVE AND GENERAL RESERVE FOR UNFORSEEN EXPED.</u>			
91	Operational reserve	1.734.514,53	0,00	0,00%
92	General reserve for unforeseen expenditure	46.550,00	0,00	0,00%
	TOTAL	1.781.064,53	0,00	
	TOTAL EXPENDITURE	9.394.795,42	5.057.676,86	53,83%
	Carry forward to next financial year	500.000,00	5.026.509,41	
	GRAND TOTAL	9.894.795,42	10.084.186,27	101,91%

Central Group expenditure in the 2004-2 financial year.

Budget chap.	Heading	expenditure	%
1	staff	1.019.250,95	55,19%
2	Material, current administrative and operational costs	164.117,62	8,89%
3	Documentation, studies and research	35.460,18	1,92%
4	Legal, accounting, financial an various operational costs	63.076,30	3,42%
5	Meeting and representation costs	163.727,41	8,87%
6	Publications and publicity	251.811,14	13,63%
71	Members' missions	74.678,61	4,04%
8	Subventions and membership fees	74.745,06	4,05%
	TOTAL	1.846.867,27	100,00%



- staff
- Material, current administrative and operational costs
- Documentation, studies and research
- Legal, accounting, financial an various operational costs
- Meeting and representation costs
- Publications and publicity
- Members' missions
- Subventions and membership fees

**FINANCIAL YEAR 2004/2**

**DETAILS OF THE EXECUTION OF THE CENTRAL GROUP ARTICLES**



**FINANCIAL YEAR 2004/2**

**EXECUTION OF THE CREDITS ALLOCATED TO THE NATIONAL DELEGATIONS**

Execution of art. 72 national delegations' credits

Chapter/ article	Heading	Execution	%
1	Staff	1.800.305,37	56,07%
2	Equipment/ routine administrative expenditure and operating expenditure	86.267,27	2,69%
3	Documentation, studies and research	47.415,36	1,48%
4	Legal and accounting costs, financial charges and other operating expenditure	31.399,03	0,98%
52	Meetings and conferences	389.075,29	12,12%
54	Guests	17.092,77	0,53%
61	Posters, leaflets and booklets	347.268,35	10,82%
62	Advertising inserts and audiovisual	216.319,67	6,74%
63	Advertising material, gadgets, etc.	79.161,56	2,47%
64	Internet sites	94.271,88	2,94%
65	Visit to institutions, information stands	102.233,24	3,18%
	Total art. 72	3.210.809,79	100,00%

