



Europe of Nations
and Freedom

**REPORT BY THE ENF GROUP
IN THE EUROPEAN PARLIAMENT**

BUDGET ITEM 400

2019/1

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REPORT OF THE EXTERNAL AUDITORS ON THE ANNUAL ACCOUNTS RELATIVE TO THE USE OF THE CREDITS OF ITEM 400 OF THE BUDGET OF THE EUROPEAN PARLIAMENT FOR THE PERIOD FROM 1 JANUARY TO 30 JUNE 2019

**EUROPE OF NATIONS AND FREEDOM
IN THE EUROPEAN PARLIAMENT**

AUDITOR'S REPORT

In accordance with the audit mandate, we have audited the Group's Financial Statement prepared by the Group Accountant for the financial period 2019/1 ending 02/07/2019 as presented on pages 1 to 21 of this document.

Respective responsibilities of the Group and the auditor

Pursuant to the rules on the use of appropriation from budget item 400 (hereafter "the Rules"), the Group is responsible to the European Parliament for the conformity of appropriation usage and of the preparation of the group's financial period 2019/1 financial report.

We are responsible for planning and carrying out the required work to verify the financial report prepared by the Group and to report with reasonable assurance our audit opinions to the Group.

Basis of Opinions

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

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

- a) the statement of revenue and expenditure gives a true and fair view of the group's financial position for the budget period concerned;
- b) the balance sheet gives a true and fair view of the Group's assets at the end of the budget period;
- c) the overall considerations on financial statements in the rules adopted by the Accounting Officer of the Commission set out in Article 80 of the Financial Regulation¹, have been observed in the preparation and presentation of the accounts or, where appropriate, a divergence from these overall considerations is adequately explained by a note to the financial statements.
- d) an effective and efficient internal control system for the management of operations, which includes effective segregation of the duties of authorising officer and accounting officer or of the equivalent functions, is in place;
- e) the accounts have been presented in accordance with the harmonised Accounting Plan in Part 2 of the Rules;
- f) the expenditure complies with the provisions of the Rules;
- g) the expenditure has been charged to the correct item in the budget of the Group
- h) the appropriations were available;
- i) the principles of sound financial management have been applied;
- j) payment orders are substantiated by original supporting documents (or certified true copies);
- k) the Group's internal rules have been observed.

¹ Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.


The audit work included verification of the risk management activities of the Group and on the quality of management and control systems. If necessary, recommendations for improving the conditions of implementation of operations and promoting sound financial management were issued.

The audit work also included assessment of the suitability and effectiveness of internal management systems and the performance of departments in implementing policies, programmes and actions by reference to the risks associated with them; and assessment of the efficiency and effectiveness of the internal control and audit systems applicable to every budget implementation operation.

Opinions

- As a result of our work, we did not identify any material non-conformity with the dispositions laid out in the Rules or with the Group's internal rules including the internal control system.
- The overall presentation of the income and expense statement and of the balance sheet complies with the chart of account provided with the Rules.
- No departures from generally accepted accounting principles have been established.
- The principle of sound financial management has been applied.
- Due to the dissolution of the Group as of July 2, 2019 and in conformity with the rules all engagements relating to the liquidation have been accounted for and paid up till October 1, 2019. A separate list with the financial transactions between July 2, 2019 and October 1, 2019 is sent to the European Parliament.
- In our opinion, the balance sheet gives a true and fair view of the financial position of the Group at 01/10/2019 and of the revenue and expenses for the period ending 02/07/2019 including the liquidation transactions.

Zaventem, October 2, 2019



RSM INTERAUDIT CVBA-SCRL
REGISTERED AUDITORS
REPRESENTED BY
KARINE MORRIS
PARTNER

FINANCIAL PERIOD 2019/1

BALANCE SHEET



Europe of Nations
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**BALANCE SHEET ENF Group in the European Parliament
2019/1**

	<u>2018</u>	<u>2019/1</u>
	<i>notes</i>	
ASSETS		
FIXED ASSETS		
<i>Chapter 1 Intangible and tangible assets</i>		
.1 Intangible assets	0,00	0,00
.2 Tangible assets	16.355,14	0,00
Sub total chapter 1	<u>16.355,14</u>	<u>0,00</u>
CURRENT ASSETS		
Chapter 2 Debtors, stocks and other working assets		
.1 Debtors	0,00	0,00
.2 Staff	0,00	0,00
.3 VAT	0,00	0,00
.4 Stocks	0,00	0,00
.5 Various	0,00	0,00
Sub total chapter 2	<u>0,00</u>	<u>0,00</u>
<i>Chapter 3 Financial assets</i>		
.1 Financial securities	0,00	0,00
.2 Cash and cash equivalent	1.048.231,27	814.317,82
Sub total chapter 3	<u>1.048.231,27</u>	<u>814.317,82</u>
Chapter 4 Deferred charges and accrued income		
.1 Deferred charges	15.943,92	0,00
.2 Accrued income	0,00	0,00
Sub total chapter 4	<u>15.943,92</u>	<u>0,00</u>
TOTAL ASSETS	<u>1.080.530,33</u>	<u>814.317,82</u>



Europe of Nations
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**BALANCE SHEET ENF Group in the European Parliament
2019/1**

	<u>2018</u>	<u>2019/1</u>
	<i>notes</i>	
LIABILITIES		
Chapter 1 Reserves		
.1 Carry forward to next financial year	1 653.121,57	
Sub total chapter 1	<u>653.121,57</u>	<u>0,00</u>
Chapter 2 Financial debts		
.1 Financial debts of a residual duration > 1 year	0,00	0,00
.2 Financial debts of a residual duration </= 1 year	0,00	0,00
Sub total chapter 2	<u>0,00</u>	<u>0,00</u>
Chapter 3 Other debts		
.1 Other debts	333.660,10	188.670,00
.2 Debt E.P.	0,00	0,00
Sub total chapter 3	<u>333.660,10</u>	<u>188.670,00</u>
Chapter 4 Deferred income/accrued charges		
.1 Deferred income	0,00	0,00
.2 Accrued charges	93.748,66	625.647,82
Sous Total Chapitre 4	<u>93.748,66</u>	<u>625.647,82</u>
TOTAL LIABILITIES	<u>1.080.530,33</u>	<u>814.317,82</u>

FINANCIAL PERIOD 2019/1
STATEMENT OF REVENUE AND EXPENDITURE



**Statement of revenue and expenditure of the ENF Group in the European Parliament
2019/1**

	<u>2018</u>	<u>2019/1</u>
	<i>Notes</i>	
<u>Receipts</u>		
<i>Chapter 1 Grants and other receipts from the European Parliament</i>		
.1 EP allocation	3.237.751,03	1.581.472,75
.2 Other EP resources	0,00	0,00
Subtotal for Chapter 1	<u>3.237.751,03</u>	<u>1.581.472,75</u>
<i>Chapter 2 Own resources</i>		
.1 Interest and assimilated products	0,00	0,00
.2 Profit on currency exchange	30,45	59,53
.3 Miscellaneous	3.277,33	0,00
.4 VAT reimbursements	0,00	0,00
.5 Amount carried forward from previous financial year	1.090.927,53	653.121,57
Subtotal for Chapter 2	<u>1.094.235,31</u>	<u>653.181,10</u>
Total receipts	<u>4.331.986,34</u>	<u>2.234.653,85</u>
Grand total	<u>4.331.986,34</u>	<u>2.234.653,85</u>



**Statement of revenue and expenditure of the ENF Group in the European Parliament
2019/1**

Expenditure	<i>Notes</i>	2018	2019/1
<i>Chapter 1 Staff</i>			
.1 Secretariat missions		396.752,78	180.556,44
.2 Recruitment		0,00	0,00
.3 Traineeships		4.050,00	6.133,21
.4 Salaries and related costs, fees		0,00	0,00
.5 Staff training		1.715,75	0,00
.6 Staff representation costs		0,00	0,00
Subtotal for Chapter 1		402.518,53	186.689,65
<i>Chapter 2 Equipment, routine administrative costs and operating costs</i>			
.1 Equipment, operating expenditure, computer-related engineering and maintenance	3	35.141,31	22.274,71
.2 Equipment, telecommunications-related installation and maintenance expenditure, office machinery, furniture and technical installations	3	502,11	4.575,67
.3 Stationery and office supplies		1.413,40	1.546,51
.4 Postage and telecommunications		3.613,81	2.848,36
.5 Printing and photocopying costs		850,00	1.771,39
.6 Office rental costs		18.090,49	7.378,34
Subtotal for Chapter 2		59.611,12	40.394,98
<i>Chapter 3 Documentation, studies and research</i>			
.1 Newspapers, magazines, press agencies and books		0,00	0,00
.2 Studies and research		0,00	0,00
.3 Databases		0,00	0,00
Subtotal for Chapter 3		0,00	0,00
<i>Chapter 4 Legal and accountancy fees, financial and other charges</i>			
.1 Legal costs		7.562,50	20.750,00
.2 Accounting costs/audits		10.000,00	17.006,88
.3 Financial charges and losses from currency exchange	2	11.379,13	2.961,53
.4 Translation and interpretation costs		0,00	0,00
.5 Other operating expenditure		940,80	19.879,38
Subtotal for Chapter 4		29.882,43	60.597,79
<i>Chapter 5 Cost of meetings and representation</i>			
.1 Official Group meetings		0,00	12.136,84
.2 Other meetings and conferences		45.930,19	16.671,84
.3 Expenditure on entertainment		9.221,09	2.756,11
.4 Guests		0,00	0,00
.5 Individual fact finding missions of members		0,00	1.041,48
Subtotal for Chapter 5		55.151,28	32.606,27
<i>Chapter 6 Publications and publicity</i>			
.1 Posters, leaflets and booklets		222.204,54	293,96
.2 Advertising inserts and audiovisual advertising		2.250,00	4.939,00
.3 Advertising material, gadgets, publicity by telecommunication equipments		9.066,68	0,00
.4 Internet sites + e-publicity		4.508,41	0,00
.5 Visits to institutions, information stands		0,00	0,00
Subtotal for Chapter 6		238.029,63	5.232,96



**Statement of revenue and expenditure of the ENF Group in the European Parliament
2019/1**

	<i>Notes</i>	<u>2018</u>	<u>2019/1</u>
<i>Chapter 7 Members of Parliament</i>			
.1 Members' political and information activities, administrative expenses and political and information activities of national delegations <i>(details attached)</i>		2.827.244,28	1.269.184,38
Subtotal for Chapter 7		<u>2.827.244,28</u>	<u>1.269.184,38</u>
<i>Chapter 8 Grants, subscriptions and contributions</i>			
.1 Subsidies		0,00	14.300,00
.2 Subscriptions		0,00	0,00
Subtotal for Chapter 8		<u>0,00</u>	<u>14.300,00</u>
 Total expenditure		 <u>3.612.437,27</u>	 <u>1.609.006,03</u>
Credits repayable to European Parliament		0,00	0,00
Amount carried forward to next financial year		719.549,07	625.647,82
 Grand total		 <u>4.331.986,34</u>	 <u>2.234.653,85</u>

NOTES TO FINANCIAL STATEMENTS

NOTES TO THE ACCOUNTS FINANCIAL PERIOD 2019//

The accounts, hereafter, have been prepared in conformity with:

- the 400 financial rules approved by the Bureau of the European Parliament on 30 June 2003 and revised by the Bureau on 22 March 2006, 11 July 2007, 20 September 2010, 23 March 2011, 26 September 2011, 2 July 2012, 11 March 2013, 24 February 2014, 14 April 2014, 27 April 2015 and 10 December 2018 and 1 February 2019 and 1 July 2019.
- the internal financial rules of the Group
- the accounting principles and the harmonised accounting plan adopted by the Secretaries General of the political groups.

Accounting principles

- 1) Movements on the accounts and the balances shall be entered in the accounting ledgers.
- 2) All accounting entries, including adjustments to the accounts, shall be based on dated and numbered supporting documents, to which they shall refer.
- 3) The accounting system must be such as to leave a trail for all accounting entries.

The financial statements shall be drawn up in accordance with the generally accepted accounting principles, namely:

- going-concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;

Pursuant to Rule 2.5.3 of the Rules on the use of appropriations from budget item 400 the accounts are held on a modified accrual system.

All expenditure relative to activities of the current financial year or previous financial years is registered in the accounts of the current financial year, upon authorisation by the authorising officer responsible and payment by the accountant, if the actual payment is made no later than during the month following the end of the financial year.

All expenditure of a financial year paid during the month following the end of the financial year is booked on the expenditure accounts of the current financial year and as debt on the balance (chapter III.2).

All expenditure for which actual payment is made later than the end of the month following the closure of the financial year or for risks and future charges is registered in the accounts of the next financial year.

No provisions will be made for expenditure of the current financial year not paid by the end of the month following the end of this financial year or for risks and future charges.

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

All revenue established and not received in the course of the financial year is registered on a balance sheet account in chapter IV (deferred charges and accrued income).

Classification

The classification of the expenditure on the expenditure accounts follows the principle of classification by destination by the accounting plan annexed to the Rules on the use of appropriations from article 400.

Note 1. Carry forward to next financial Period (art 2.9.2 of the 400 fin. rules):

1: Credits received by our group for the 2019/I budget period.	1.619.674,66 €
2: Maximum amount of carry forward to 2019/II budget period:	€
3: Remainder at the end of the 2019/I budget period:	625.647,82 €
4: Credits to be returned to the EP:	625.647,82 €
5: Carry forward to 2019/II budget period:	€

Since the group's activities ended as of July 2, 2019, all the engagements under budget line 400 in respect with the winding up of the group have been accounted for in budget period 2019/I. All the financial transactions between July 2, 2019 and October 1, 2019 have been accounted for. A list of these financial transactions is sent separately to the European Parliament.

As far as we are aware, there are no claims or engagements that should have been accounted for. However, a provision for potential risks for an amount of 188.670,00€ has been accounted for. The potential liability is transferred to the European Parliament; the transfer of the bank accounts amounts to 814.317,82 €.

The credits received in 2019 includes the credits for the 2019 financial period of 1.619.674,66 € and the regularisation for prior years of € 38.201,91.

Note 2: Exchange policy:

The revenue and expenditure in other currencies are converted in euro following the exchange rate of the bank on the transaction day.

Note 3: Depreciations of fixed assets:

Assets with a unit value of 420 Euros or more and being intended to serve the activities of the group on a lasting basis are entered in the inventory and the Group's balance sheet. Fixed assets are to be valued at their acquisition price and depreciated on a monthly basis following the straight-line method by the following annual percentages:

Software	25.0 %
Hardware:	25.0 %
Telecommunications and audio-visual equipment:	25.0 %
Technical equipment:	12.5 %
Other installations and machines:	12.5 %
Office furniture:	10.0 %

A recapitulative table of the assets in the balance sheet is annexed.

Due to the winding up of the group, all fixed assets have, with the approval of the European Parliament been transferred for the net book value of 37.886,10€.

Note 4: Valuation method for financial securities:

Not applicable

Note 5: Valuation of receivables, debts and other assets:

Receivables, debts and other assets are stated at their nominal value. Value reductions on receivables and other assets are accounted for if there is any uncertainty regarding their collectability.

The outstanding receivables consists of the VAT to be recuperated and an outstanding receivable from the European Parliament.

Note 6: Comparison of the figures:

According to article 2.1.1 of the financial rules governing budget item 400, this report covers the financial budget period 2019/I, which last from 01/01/2019 to 02/07/2019 including the winding up transactions. Comparative figures for the previous financial year from 01/01/2018 to 31/12/2018 are also presented.

Note 7: Technical support to European political parties and foundations Regulation: (CE) 2004/2003

The ENF group has not granted any technical support to political parties and foundations as defined in article 13 of the *Regulation (EU, EURATOM) No 1141/2014 of the European Parliament and of the Council of 22 October 2014 on the statute and funding of European political parties and European political foundations* (OJ L 317 of 4.11.2014, p. 1) (technical assistance is mentioned in Article 26 of the Regulation). The Bureau Decision of 29 March 2014 is replaced (applicable for the financial year 2018) by the *Decision of the Bureau of the European Parliament of 12 June 2017 laying down the procedures for implementing Regulation (EU, EURATOM) No 1141/2014 of the European Parliament and of the Council on the statute and funding of European political parties and European political foundations* (OJ C 205 of 29.6.2017, p. 2).

DETAIL OF THE EXECUTION OF THE DECENTRALISED CREDITS
CHAPTER 7 ARTICLE 1.

Ventilation following the accounting plan annexed to the 400 financial rules

Chapter 7 article 1

Ventilation following the accounting plan annexed to the 400 financial rules.

Chapter / article	Heading	Execution budget period 2018	%	Execution budget period 2019/1	%
10	Staff	217.386,10	7,69%	217.206,90	17,11%
20	Secretariat - equipment and expenses	214.251,25	7,58%	73.731,98	5,81%
30	Documentation, studies and research	224.525,22	7,94%	175.678,67	13,84%
40	Legal, accounting, financial and other operating costs	28.300,45	1,00%	1.897,76	0,15%
52	Other meetings and conferences	367.627,66	13,00%	184.315,08	14,52%
53	Representation costs	88.788,74	3,14%	3.337,00	0,26%
54	Guests	31.673,04	1,12%	0,00	0,00%
61	Posters, leaflets and booklets	714.647,94	25,28%	126.924,68	10,00%
62	Advertising inserts and audiovisual advertising	333.597,34	11,80%	282.136,58	22,23%
63	Advertising material, gadgets, publicity by telecommunication equipments	111.640,09	3,95%	67.061,39	5,28%
64	Websites Internet Sites + e-publicity	444.406,45	15,72%	136.894,34	10,79%
65	Visits to Institutions; information stands	50.400,00	1,78%	0,00	0,00%
	TOTAL ART. 7.1.	2.827.244,28	100%	1.269.184,38	100%

DETAIL OF THE PROPERTY AND EQUIPMENT
BALANCE SHEET FINANCIAL PERIOD 2019/1
SITUATION AS OF JULY 2, 2019 BEFORE TRANSFER

Category and depreciation rate		Audiovisual equipment	Telecom equipment	Software	Technical equipment	Office furniture	Total
		25%	25%	25%	12,5%	10%	
		(Euro)	(Euro)	(Euro)	(Euro)	(Euro)	
Historic Cost	Opening balances (historic cost)	1.280,16	19.039,36	4.400,00	4.418,00	63,34	29.200,86
	Less Sales entered in profit and loss account						
	Add Acquisitions during financial year	0	745,63	25358,00	0	0	0,00
	Add Transfers						
	Gives closing balance at historical cost	1.280,16	19.784,99	29.758,00	4.418,00	63,34	55.304,49
Accumulated depreciation	Opening balances (accumulated depreciation)	732,75	10.447,29	204,72	1.458,90	2,06	12.845,72
	Less accumulated depreciation of fixed assets sold and entered in profit and loss account	0,00	0	0	0	0	0,00
	Add depreciation for financial year	160,01	2.252,40	1817,90	339,19	3,17	4.572,67
	Gives Closing balance at historic cost	892,76	12.699,69	2.022,62	1.798,09	5,23	17.418,39
Net value	Net accounting value as at 31/12/2018	547,41	8.592,06	4.195,28	2.959,11	61,28	16.355,14
	Net accounting value as at 30/06/2019	387,40	7085,30	27735,38	2.619,91	58,11	37.886,10

DETAIL OF THE PROPERTY AND EQUIPMENT
BALANCE SHEET FINANCIAL PERIOD 2019/1
SITUATION AS OF OCTOBER 1, 2019 AFTER TRANSFER

Category and depreciation rate		Audiovisual equipment	Telecom equipment	Software	Technical equipment	Office furniture	Total
		25% (Euro)	25% (Euro)	25% (Euro)	12,5% (Euro)	10% (Euro)	
Historic Cost	Opening balances (historic cost)	1.280,16	19.039,36	4.400,00	4.418,00	63,34	29.200,86
	Less Sales entered in profit and loss account						
	Add Acquisitions during financial year	0	745,63	25358,00	0	0	0,00
	Add Transfers						
	Gives closing balance at historical cost	1.280,16	19.784,99	29.758,00	4.418,00	63,34	55.304,49
Accumulated depreciation	Opening balances (accumulated depreciation)	732,75	10.447,29	204,72	1.458,90	2,06	12.845,72
	Less accumulated depreciation of fixed assets sold and entered in profit and loss account	387,40	7085,3	27735,38	2619,91	58,11	37.886,10
	Add depreciation for financial year	160,01	2.252,40	1817,90	339,19	3,17	4.572,67
	Gives Closing balance at historic cost	1.280,16	19.784,99	29.758,00	4.418,00	63,34	55.304,49
Net value	Net accounting value as at 31/12/2018	547,41	8.592,06	4.195,28	2.959,11	61,28	16.355,14
	Net accounting value as at 30/06/2019	0,00	0,00	0,00	0,00	0,00	0,00

Financial Ledger

ENF Group in the European Parliament

Journal Template Name: KBC

Date Filter : 02/07/19 ... C01/10/19

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Posting	Document	G/L Account	Description	Debit Amount	Credit Amount	Transfer
Journal Template Name: KBC			Compte KBC			377.002,25
08/07/19	KBC19017-55	5800000	KBC 017 du 08/07/19 enveloppe GBP	5.733,73		371.268,52
08/07/19	KBC19017-56	6430120	KBC 017 du 08/07/19 change GBP	6,43		371.262,09
08/07/19	KBC19017-56	6430110	KBC 017 du 08/07/19 enveloppe	9,66		371.252,41
08/07/19	KBC19018-57	5800000	KBC 018 du 12/07/19 enveloppe	25.333,90		345.918,51
16/07/19	KBC19019-58	6430110	KBC 019 du 16/07/19 charges	87,12		345.831,39
26/09/19	KBC19020-59	5800000	KBC 020 DU 26/09/19 TRANSFERT		110.000,00	455.831,39
26/09/19	KBC19021-60	5801000	KBC 021 du 27/09/19 transfert de		115.000,00	570.831,39
30/09/19	KBC19022-61	5801000	KBC 022 du 30/09/19 Transfert de		118.000,00	688.831,39
30/09/19	KBC19022-62	5801000	KBC 022 du 30/09/19 Transfert de		87.600,33	776.431,72
30/09/19	KBC19022-63	4040000	KBC 022 du 30/09/19 Appareils et		37.886,10	814.317,82
			Total	31 170,86	468.486,43	

Financial Ledger

ENF Group in the European Parliament

Journal Template Name: KBC

Date Filter : 02/07/19 .. 01/10/19

4. October 2019

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G/L Account No.	Description	Debit Amount	Credit Amount
4040000	Factures à établir		37.886,10
5500000	Compte KBC	468.486,43	31.170,86
5800000	Virements internes KBC	31.067,63	110.000,00
5801000	Transfert bancaire		320.600,33
6430110	Charges financières	96,80	
6430120	Différences négatives de chang	6,43	
Total		499.657,29	499.657,29

Financial Ledger

ENF Group in the European Parliament

Journal Template Name: ING

Date Range: 02/07/19 - 09/10/19

EPMBEERNAERT

Posting	Document	G/L Account	Description	Debit Amount	Credit Amount	Transfer
Journal Template Name: ING			Compte ING			620 822,82
04/07/19	119063	4400000	PREVIDING 131 du	1.350,00		819.272,82
10/07/19	119063	6430110	ING 154 du 10/07/19 charges	10,00		528.723,20
18/07/19	119063	5800100	ING 158 du 18/07/19 enveloppe	16.923,86		457.127,78
04/07/19	119064	4400000	VERONICA BR:ING 132 du	1.350,00		617.622,82
10/07/19	119064	6430110	ING 154 du 10/07/19 TVA non	2,10		528.721,19
18/07/19	119064	4400000	EVENT FACTO:ING 159 du 18/07/19	920,82		458.206,98
18/07/19	119065	6430120	ING 150 du 18/07/19 PLN change	34,21		458.172,75
18/07/19	119066	4400000	PROVISION S:ING 160 du 18/07/19	162,81		458.020,14
18/07/19	119067	6430120	ING 160 du 18/07/19 PLN change	5,87		458.014,47
28/07/19	119067	4990000	ING 167 du 28/07/19 compte cloturé		180,19	443.744,74
18/07/19	119068	4400000	STANISLAW Z:ING 161 du 18/07/19	135,32		455.879,15
18/07/19	119069	6430120	ING 161 du 18/07/19 PLN change	5,02		455.874,13
19/08/19	119069	5800100	ING 170 du 29/08/19 enveloppe	1.229,93		442.577,26
18/07/19	119070	4400000	STANISLAW Z:ING 162 du 18/09/19	1.431,44		454.442,89
19/08/19	119070	4400000	PIOTR TUBIL:ING 171 du 29/08/19	888,08		441.659,18
18/07/19	119071	6430120	ING 162 du 18/09/19 PLN change	53,19		454.389,50
18/08/19	119071	6430120	ING 171 du 29/08/19 PLN change	6,78		441.682,40
18/07/19	119072	4400000	HOTEL VINCI:ING 163 du 18/07/19	553,97		453.835,53
18/07/19	119073	6430120	ING 163 du 18/07/19 PLN	20,58		453.814,95
09/09/19	119073	4990000	ING 174 du 09/09/19 virement	180,19		441.520,71
13/09/19	119080	6430110	ING 179 du 13/09/19 charges	50,00		437.244,10
25/09/19	119080	5800100	ING 186 DU 25/09/19 ENVELOPPE	2.676,07		437.185,33
13/09/19	119081	6430110	ING 179 du 13/09/19 TVA non	10,50		437.233,60
13/09/19	119082	5800100	ING 180 du 13/09/19 enveloppe	482,74		438.750,88
30/09/19	119082	5801000	ING 192 du 30/09/19 Transfert vers	118.000,00		87.600,33
30/09/19	119083	5801000	ING 193 du 30/09/19 Transfert vers	67.600,33		0,00
09/07/19	119059	5800100	ING 134 du 09/07/19 enveloppe	12.280,63		605.574,38
09/07/19	119060	4400000	WSPOLNATA M:ING 135 du	11,89		605.582,59
09/07/19	119061	6430120	ING 135 du 09/07/19 charge PLN	0,42		605.582,27
09/07/19	119062	5800100	ING 136-153 du 09/07/19 enveloppe	78.828,98		528.733,23
17/07/19	119062	5800100	ING 156 du 17/07/19 enveloppe	54.609,05		474.051,84
25/07/19	119065	5800100	ING 165 du 25/07/19 Enveloppe ING	10.189,90		443.584,55
12/08/19	119068	4400000	BCD TRAVEL :ING 169 du 12/08/19		130,45	443.807,19
30/08/19	119072	4400000	ORANGE BELG:ING 173 du		30,60	441.713,00
23/09/19	119077	5800100	ING 183 du 23/09/19 COMPTE GBP		244,56	438.339,81
11/09/19	119078	6430110	ING 178 du 11/09/19 charges	20,00		437.295,30
23/09/19	119078	5800100	ING 183 du 23/09/19 COMPTE ron		154,71	438.494,52
11/09/19	119079	6430110	ING 178 du 11/09/19 TVA non	4,20		437.294,10
23/09/19	119079	5800100	ING 183 du 23/09/19 COMPTE usd		1.346,88	438.841,40
27/09/19	119080	5800100	ING 190 du 27/09/19 transferts vers	116.000,00		205.185,33
27/09/19	119081	4900000	ING 191 du 27/09/19 transfert de ID		435,00	205.600,33
05/07/19	119058	4400000	ORANGE BELG:ING 133 du	67,76		617.856,68
10/07/19	119061	6430110	ING 155 du 10/07/19 charges	50,00		528.871,19
10/07/19	119061	6430110	ING 155 du 10/07/19 TVA non	10,50		528.660,69
19/07/19	119064	6430110	ING 164 du 19/07/19	50,00		453.784,95
19/07/19	119065	6430110	ING 164 du 19/07/19 TVA non	10,50		453.754,45
08/08/19	119067	4400000	ORANGE BELG:ING 168 du	88,00		443.676,74
30/08/19	119070	6430110	ING 172 du 30/08/19 charges	10,00		441.703,00
30/08/19	119071	6430110	ING 172 du 30/08/19 TVA non	2,10		441.700,90
10/09/19	119073	5800100	ING 175 du 10/09/19 enveloppe	3.285,38		438.235,33
10/09/19	119074	4400000	PIOTR TUBIL:ING 176 du 10/09/19	888,08		437.347,25
10/09/19	119075	6430120	ING 176 du 10/09/19 PLN échange	17,04		437.330,21
10/09/19	119076	4400000	WSPOLNATA M:ING 177 du	11,89		437.316,52
20/09/19	119076	4400000	EDITION 3 K:ING 782 DU 20/09/19		1.344,00	438.094,88
10/09/19	119077	6430120	ING 177 du 10/09/19 PLN échange	0,22		437.318,30
28/09/19	119079	4400000	RSM:ING 188 DU 28/09/19	7.000,00		438.185,33
28/09/19	119079	5801000	ING 189 DU 28/09/19 TRANSFERT	110.000,00		320.185,33
Total				624.469,80	3.868,78	

Financial Ledger

ENF Group in the European Parliament

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G/L Account No.	Description	Debit Amount	Credit Amount
4400000	Fournisseurs	14.829,46	1.505,05
4900000	Charges à reporter		435,00
4990000	Comptes d'attente	180,19	180,19
5503540	Compte ING	3.866,78	624.489,60
5800100	Virements internes ING	293.506,59	1.746,54
5801000	Transfert bancaire	315.600,33	
6430110	Charges financières	229,90	
6430120	Différences négatives de chang	143,13	
Total		628.356,38	628.356,38

Financial Ledger

ENF Group in the European Parliament

Journal Template Name. ING-GBP

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Posting	Document	G/L Account	Description	Debit Amount	Credit Amount	Transfer
	Journal Template Name. ING-GBP		Compte ING GBP			248,21
29/09/19	ING19002-02	5800100	ING 2 DU 23/09/19 TRANSFERT	251,74		-3,53
			Total	251,74	0,00	

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G/L Account No.	Description	Debit Amount	Credit Amount
5503550	Compte ING GBP		251,74
5800100	Virements internes ING	251,74	
Total		251,74	251,74

Financial Ledger

ENF Group in the European Parliament

Journal Template Name: ING-LEI

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EPMBEERNAERT

Posting	Document	G/L Account	Description	Debit Amount	Credit Amount	Transfer
Journal Template Name: ING-LEI			Compte ING RON			162,73
23/09/19	INGR19002	5800100	ING 2 DU 23/09/19 TRANSFERT	160,04		2,69
			Total	160,04	0,00	

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ENF Group in the European Parliament

Journal Template Name ING-LEI

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G/L Account No.	Description	Debit Amount	Credit Amount
5503570	Compte ING RON		160,04
5800100	Virements internes ING	160,04	
Total		160,04	160,04

Financial Ledger

ENF Group in the European Parliament

Journal Template Name: ING-USD

Date Filter : 02/07/19 . . C01/10/19

EPMBEERNAERT

Posting	Document	G/L Account	Description	Debit Amount	Credit Amount	Transfer
Journal Template Name: ING-USD			Compte ING USD			1.328,91
23/09/19	ING\$19003-	5800100	ING 3 DU 23/09/19 TRANSFERT	1.362,09		-32,18
Total				1.362,09	0,00	

Financial Ledger

ENF Group in the European Parliament

Journal Template Name: ING-USD

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G/L Account No.	Description	Debit Amount	Credit Amount
5503560	Compte ING USD		1.362,09
5800100	Virements internes ING	1.362,09	
Total		1.362,09	1.362,09