

Gauche Unitaire Européenne/Gauche Verte Nordique
Groupe Parlementaire · PARLEMENT EUROPEEN

Francis Wurtz,
Le Président

305472 30.03.2009

Bruxelles, le 23 -03- 2009

Monsieur Hans-Gert POETTERING
Président du Parlement européen
Bur. PHS 11B 011
Bruxelles

Objet : Rapport poste 4000-exercice 2008

Monsieur le Président,

Conformément à l'article 2.7.1 de la Réglementation régissant l'utilisation des crédits prévus au poste 4000 du budget du Parlement européen, je vous prie de trouver ci-joint le rapport des auditeurs externes concernant les comptes du Groupe Confédéral de la Gauche Unitaire Européenne/Gauche Verte Nordique pour l'exercice 2008.

Je vous prie de croire, Monsieur le Président, à l'assurance de ma plus haute considération.

Francis WURTZ

GUE/NGL
Gauche Unitaire Européenne/Gauche Verte Nordique
European United Left/Nordic Green Left

Auditor's Report

Unqualified Auditor's Report

According to the audit mandate, we have audited the GUE/NGL Financial Statement prepared by the Group Accountant for the year ending 31/12/2008 as laid out in pages 1 to 13 of this document.

Respective responsibilities of the Group and the Auditors

Pursuant to the rules on the use of appropriation from Budget Item 4000 (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 4000;

d.

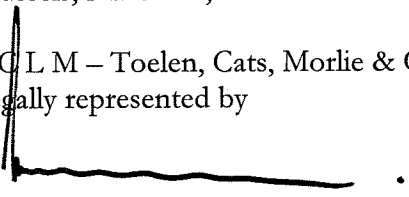
- Principles of sound financial management have been applied;
- Payment orders are supported by original documentations (or certified true copies);
- Accounts have been laid out in accordance with the harmonised chart of account;
- Accounts have been prepared in accordance with generally accepted accounting 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 4000 or with the Group's internal rules;
- The overall presentation of the income and expense statement and of the balance sheet complies with the chart of account provided with the rules governing the appropriation line 4000;
- No departures from generally accepted accounting principles have been established;
- The principle of sound financial management has been applied;
- In our opinion, the balance sheet gives a true and fair view of the state of affairs of the Group at 31/12/2008 and of the revenue and expenses for the 12 months ending 31/12/2008;
- We have received all necessary explanations for the purpose of our work.

Brussels, March 03, 2009

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


Luc Toelen
Registered Auditor
Partner


Karine Morris
Registered Auditor
Partner



GUE/NGL

Gauche Unitaire Européenne/Gauche Verte Nordique
European United Left/Nordic Green Left
Groupe Parlementaire · Parliamentary Group
PARLEMENT EUROPÉEN · EUROPEAN PARLIAMENT

**ANNUAL REPORT BY THE GUE/NGL GROUP
TO THE EUROPEAN PARLIAMENT**

BUDGET ITEM 4000

FINANCIAL YEAR 2008

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BALANCE SHEET Group GUE/NGL
End of financial year 2008

	<i>notes</i>	<u>Year 2008</u>	<u>Year 2007</u>
ASSETS			
FIXED ASSETS			
<i>Chapter 1 Intangible and tangible assets</i>	3		
.1 Intangible assets		0,00	0,00
.2 Tangible assets		4.403,60	2.557,78
Sub total chapter 1		<u>4.403,60</u>	<u>2.557,78</u>
CURRENT ASSETS			
Chapter 2 Debtors, stocks and other working assets	5		
.1 Suppliers		4.700,00	13.200,00
.2 Staff		185,00	212,12
.3 VAT		73.704,97	94.528,35
.4 Stocks		0,00	0,00
.5 Various		0,00	0,00
Sub total chapter 2		<u>78.589,97</u>	<u>107.940,47</u>
<i>Chapter 3 Financial assets</i>			
.1 Financial securities	4	0,00	0,00
.2 Cash and cash equivalent		1.420.058,23	797.732,56
Sub total chapter 3		<u>1.420.058,23</u>	<u>797.732,56</u>
Chapter 4 Deferred charges and accrued income			
.1 Deferred charges		43.511,62	0,00
.2 Accrued income		61,29	6.301,12
Sub total chapter 4		<u>43.572,91</u>	<u>6.301,12</u>
TOTAL ASSETS		<u>1.546.624,71</u>	<u>914.531,93</u>

BALANCE SHEET Group GUE/NGL
End of financial year 2008

LIABILITIES	<i>notes</i>	<u>Year 2008</u>	<u>Year 2007</u>
Chapter 1 Reserves			
.1 Carry forward to next financial year	1	1.476.930,79	899.082,70
Sub total chapter 1		<u>1.476.930,79</u>	<u>899.082,70</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	6	0,00	0,00
.2 Charges settled in N but paid in N+1		67.336,92	15.449,23
Sub total chapter 3		<u>67.336,92</u>	<u>15.449,23</u>
Chapter 4 Deferred income/accrued charges			
.1 Deferred income		2.357,00	0,00
.2 Accrued charges		0,00	0,00
Sous Total Chapitre 4		<u>2.357,00</u>	<u>0,00</u>
TOTAL LIABILITIES		<u>1.546.624,71</u>	<u>914.531,93</u>

**PROFIT AND LOSS ACCOUNT of the GUE/NGL Group
for financial year 2008**

	<i>Notes</i>	<u>Year 2008</u>	<u>Year 2007</u>
<u>Receipts</u>			
<i>Chapter 1 Grants and other receipts from the European Parliament</i>			
.1 EP allocation		3.133.342,00	2.740.154,00
.2 Other EP resources		0,00	0,00
Subtotal for Chapter 1		<u>3.133.342,00</u>	<u>2.740.154,00</u>
<i>Chapter 2 Own resources</i>			
.1 Interest and assimilated products		71.762,64	63.521,82
.2 Profit on currency exchange	2	682,88	583,61
.3 Miscellaneous		0,00	0,00
.4 VAT reimbursements		0,00	2.298,77
.5 Amount carried forward from previous financial year		899.082,70	927.690,26
Subtotal for Chapter 2		<u>971.528,22</u>	<u>994.094,46</u>
Total receipts		<u>4.104.870,22</u>	<u>3.734.248,46</u>
Grand total		<u>4.104.870,22</u>	<u>3.734.248,46</u>

**PROFIT AND LOSS ACCOUNT of the GUE/NGL Group
for financial year 2008**

<u>Expenditure</u>	<i>Notes</i>	<u>Year 2008</u>	<u>Year 2007</u>
<i>Chapter 1 Staff</i>			
.1 Secretariat missions		369.602,47	437.035,30
.2 Recruitment		963,91	1.756,83
.3 Traineeships		36.462,80	10.496,43
.4 Salaries and related costs, fees		171.143,28	302.219,86
.5 Staff training		3.175,00	3.875,00
.6 Staff representation costs		0,00	0,00
Subtotal for Chapter 1		<u>581.347,46</u>	<u>755.383,42</u>
<i>Chapter 2 Equipment, routine administrative costs and operating costs</i>			
.1 Equipment, operating expenditure, computer-related engineering and maintenance	3	1.084,81	2.042,96
.2 Equipment, telecommunications-related installation and maintenance expenditure, office machinery, furniture and technical installations	3	2.453,08	1.232,26
.3 Stationery and office supplies		5.026,55	6.128,39
.4 Postage and telecommunications		36.343,24	30.598,52
.5 Printing and photocopying costs		41.561,10	40.654,05
.6 Office rental costs		0,00	0,00
Subtotal for Chapter 2		<u>86.468,78</u>	<u>80.656,18</u>
<i>Chapter 3 Documentation, studies and research</i>			
.1 Newspapers, magazines, press agencies and books		15.228,88	13.832,20
.2 Studies and research		0,00	0,00
.3 Databases		0,00	0,00
Subtotal for Chapter 3		<u>15.228,88</u>	<u>13.832,20</u>
<i>Chapter 4 Legal and accountancy fees, financial and other charges</i>			
.1 Legal costs		0,00	0,00
.2 Accounting costs/audits		17.116,15	13.681,90
.3 Financial charges and losses from currency exchange	2	2.454,22	1.793,08
.4 Translation and interpretation costs		16.963,15	19.584,00
.5 Other operating expenditure		0,00	0,00
Subtotal for Chapter 4		<u>36.533,52</u>	<u>35.058,98</u>

**PROFIT AND LOSS ACCOUNT of the GUE/NGL Group
for financial year 2008**

	<i>Notes</i>	<u>Year 2008</u>	<u>Year 2007</u>
<i>Chapter 5 Cost of meetings and representation</i>			
.1 Official Group meetings		70.776,82	51.694,28
.2 Other meetings and conferences		217.247,19	382.880,03
.3 Expenditure on entertainment		23.696,01	25.279,39
.4 Guests		14.062,79	17.579,51
.5 Individual fact finding missions of members		151.806,29	70.054,82
Subtotal for Chapter 5		<u>477.589,10</u>	<u>547.488,03</u>
<i>Chapter 6 Publications and publicity</i>			
.1 Posters, leaflets and booklets		26.637,00	42.196,75
.2 Advertising inserts and audiovisual advertising		6.303,00	0,00
.3 Advertising material, gadgets, publicity by telecommunication equipments		55.492,00	13.658,00
.4 Internet sites + e-publicity		25.616,49	20.399,84
.5 Visits to institutions, information stands		3.868,89	1.832,34
Subtotal for Chapter 6		<u>117.917,38</u>	<u>78.086,93</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>)		1.312.854,31	1.324.660,02
Subtotal for Chapter 7		<u>1.312.854,31</u>	<u>1.324.660,02</u>
<i>Chapter 8 Grants, subscriptions and contributions</i>			
.1 Subsidies		0,00	0,00
.2 Subscriptions		0,00	0,00
Subtotal for Chapter 8		<u>0,00</u>	<u>0,00</u>
Total expenditure		<u>2.627.939,43</u>	<u>2.835.165,76</u>
Credits repayable to European Parliament		0,00	0,00
Amount carried forward to next financial year		1.476.930,79	899.082,70
Grand total		<u>4.104.870,22</u>	<u>3.734.248,46</u>

NOTES TO THE ANNUAL ACCOUNTS FINANCIAL YEAR 2008

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

- The 4000 financial rules approved by the Bureau of the European Parliament on 30 June 2003 and revised by the Bureau on 22 March 2006 (PE 335.475/BUR)
- The internal financial rules of the Group
- The accounting principles and the harmonised accounting plan adopted by the General Secretaries on 15/09/2005.

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 4000 the accounts are held on a modified accrual system.

All expenditure relative to activities of the current or previous financial years is registered in the accounts of the current 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 with counterpart a balance account (chapter III.2).

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

No provisions will be made for expenditure of the current financial period not paid by the end of the month following the end of this financial period 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 charge accounts follows the principle of classification by destination by the accounting plan annexed to the Rules on the use of appropriations from Article 4000

Note 1: Carry forward to next financial year:

1: Credits received by our group for the financial year N	€	3.133.342,00
2: Maximum amount of carry forward to N+1 (50% of 1)	€	1.566.671,00
3: Difference between total revenue and total expenditure at the end of the N financial year	€	1.476.930,79
4: Credits to be returned to the EP	€	0,00
5: Carry forward to financial year N+1	€	1.476.930,79

Note 2: Exchange policy:

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

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 audiovisual 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

Note 4: Valuation method for financial securities:

Non 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 collectibility.

Our group has concluded the substantial long standing (>1 year) financial commitments, for the renting of 5 photocopiers:

- OCE Belgium, renting of 4 photocopiers for € 18.240,00 a year
- OCE France, renting of a photocopier for € 9.852,00 a year

Note 6: Reimbursement to the European Parliament :

Not applicable

DETAIL OF THE EXECUTION OF THE DECENTRALISED CREDITS

CHAPTER 7 ARTICLE 1.

Ventilation following the accounting plan annexed to the 4000 financial rules.

Chapter/ article	Category	Execution Year 2008	%	Execution Year 2007	%
1	Staff	169.653,84	12,92	184.428,06	13,92
2	Secretariat – equipment and expenses	0,00	0,00	702,23	0,05
3	Documentation, studies and research	31.625,08	2,41	7.998,88	0,60
4	Legal, accounting, financial and other operating costs	2.720,04	0,21	234,75	0,02
52	Other meetings and conferences	210.483,46	16,03	324.283,84	24,48
53	Representation costs	391,26	0,03	212,90	0,02
54	Guests	4.717,46	0,36	13.845,61	1,05
61	Posters, leaflets and booklets	386.305,36	29,42	359.481,19	27,14
62	Advertising inserts and audiovisual advertising	282.644,68	21,53	282.779,07	21,35
63	Advertising material, gadgets, publicity by telecommunication equipments	107.008,11	8,15	81.995,12	6,19
64	Websites Internet Sites + e-publicity	81.435,88	6,20	47.844,06	3,61
65	Visits to institutions; information stands	35.869,14	2,73	20.854,31	1,57
	TOTAL ARTICLE 7.1	1.312.854,31	100,00	1.324.660,02	100,00

Category and write-down rate	IT software		IT hardware		Telecom-munications equipment		Technical equipment and supplies		Miscellaneous machinery and installations		Movable property (seats, desks, cabinets)		Total
	25%	25%	25%	25%	25%	25%	12.5%	12.5%	12.5%	10%	(€)	(€)	
Historical cost	(€)	(€)	(€)	(€)	(€)	(€)	(€)	(€)	(€)	(€)	(€)	(€)	(€)
Opening balances (historical cost)	17.313,92	13.080,18	10.056,91	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	40.451,01	
Less Items sold and entered in profit-and-loss account	0,00	-798,52	-887,63	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-1.686,15	
Plus Acquisitions during the financial year	0,00	0,00	4.386,42	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.386,42	
Plus Transfers	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Result Closing balance at historical cost	17.313,92	12.281,66	13.555,70	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	43.151,28	
Accumulated depreciation													
Opening balances (accumulated depreciation)	-17.313,92	-11.270,70	-9.308,61	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-37.893,23	
Less Accumulated depreciation of items sold and entered in p/l account	0,00	382,62	887,63	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1.270,25	
Plus Depreciation charge for the financial year	0,00	-668,91	-1.455,79	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-2.124,70	
Result Closing balance at historical cost	-17.313,92	-11.556,99	-9.876,77	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-38.747,68	
Written-down values													
Net book value of fixed assets on 31/12//N-1	0,00	1.809,48	748,30	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	2.557,78	
Net book value of fixed assets on 31/12/N	0,00	724,67	3.678,93	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.403,60	