

Independent auditor's report with respect to the Annual Accounts of the Party of European Socialists AISBL for the year ended 31 December 2019

In accordance with our service contract dated 18 November 2016 with the European Union represented by the European Parliament, we report to you as independent auditor on the performance of our audit mandate which was entrusted to EY Réviseurs d'Entreprises SRL. This report includes our opinion on the balance sheet as at 31 December 2019, the income statement for the year ended 31 December 2019 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of reimbursable expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of European political parties and European political foundations and includes as well our report on regulatory requirements. These two reports are considered as one report and are inseparable.

We have been appointed as independent auditor by the European Parliament in our contract dated 18 November 2016. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2019.

Report on the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

Unqualified opinion

We have audited the Annual Accounts of Party of European Socialists AISBL (the "Entity"), that comprise the balance sheet on 31 December 2019, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 5.066.692,36 and of which the income statement shows a positive result for the year of € 62.175,57.

In our opinion, the Annual Accounts give a true and fair view of the Entity's net equity and financial position as at 31 December 2019, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in Belgium, using the abbreviated schedule.

We have also audited the Final Statement of reimbursable expenditure actually incurred for the year ended 31 December 2019 in accordance with rules and regulations applicable to funding of European political parties and European political foundations of Party of European Socialists AISBL.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the Entity for the year ended 31 December 2019 is

prepared, in all material respects, in accordance with rules and regulations applicable to funding of European political parties and European political foundations.

Basis for the unqualified opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred" section of our report.

We have complied with all ethical requirements that are relevant to our audit, including those with respect of independence.

We have obtained from the Members of the Board and the officials of the Entity the explanations and information necessary for the performance of our audit and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution

We draw attention to the Final Statement of reimbursable expenditure actually incurred. This

schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in

Other Matters

We draw your attention to the developments surrounding the Covid-19 virus that has a profound impact on people's health and on society as a whole. This also has an impact on the operational and financial performance of organisations and the assessment of the Entity's ability to continue as a Going Concern. The situation gives rise to inherent uncertainty. The Entity has not made any disclosure of its assessment of the impact of Covid-19 in the Annual Accounts. We have considered the uncertainties related to the potential effects of Covid-19 and the assumptions made by the Entity in this respect on its operations and financial situation. Our opinion is not modified in respect of this matter.

On 31 January 2020, the United Kingdom withdrew from the European Union and the European Atomic Energy Community (EURATOM). At present, negotiations for a new partnership with the United Kingdom of Great Britain and Northern Ireland are ongoing. The Entity has not made any disclosure of its assessment of the impact of Brexit in the Annual Accounts. We have considered the uncertainties related to the potential effects of Brexit and the assumptions made by the Entity in this respect on its operations and financial situation. Our opinion is not modified in respect of this matter.

Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in Belgium and the Final Statement of reimbursable expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determines to be necessary to enable the preparation of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred that are free from material misstatement, whether due to fraud or error.

The Members of the Board are responsible towards the European Parliament for the use of the contribution awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

As part of the preparation of the Annual Accounts, the Members of the Board are responsible for assessing the Entity's ability to continue as a going concern, and provide, if applicable, information on matters impacting going concern. The Members of the Board should prepare the Annual Accounts using the going concern basis of accounting, unless the Members of the Board either intend to liquidate the Entity or to cease business operations, or has no realistic alternative but to do so.

Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of reimbursable expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Accounts and the Final Statement of reimbursable expenditure actually incurred.

Furthermore, with respect to the Final Statement of reimbursable expenditure actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of European political parties and European political foundations.

As part of an audit, in accordance with ISA, we exercise professional judgment and we maintain professional scepticism throughout the audit. We also perform the following tasks:

- Identification and assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements is larger when these misstatements are due to fraud, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying information given by the Members of the Board;
- Conclude on the appropriateness of the Members of the Board's use of the going-concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;
- Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of reimbursable expenditure actually incurred reflect a true and fair view of the underlying transactions and events.

We communicate with the Members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on regulatory requirements

Responsibilities of the Members of the Board

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in Belgium, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's contribution decision ('the Funding Decision'), Regulation (EU, Euratom) No. 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

Responsibilities of the auditor

Our audit work included specific procedures to gather sufficient and appropriate audit evidence to verify, in all material respects, that the financial provisions and obligations of the contribution decision, Regulation (EU, Euratom) No

1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts have been met.

Independence matters

We have not performed any other services that are not compatible with the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.

Other communications

- Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- The costs declared were actually incurred;
- The statement of revenue is exhaustive;

- The financial documents submitted by the entity to Parliament are consistent with the financial provisions of the Funding Decision;
- The obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have been met;
- The obligations arising from the Funding Decision, in particular from Article II.9 and Article II.18 thereof, have been met;
- Any contributions in kind have actually been provided to the entity and have been valued in compliance with the applicable rules;
- Any unused part of Union funding is carried-over to the next financial year;
- Any unused part of Union funding was used in accordance with Article 228(2) of the Financial Regulation;
- Any surplus of own resources was transferred to the reserve;
- We were not yet provided with the financial statements prepared in accordance with the international accounting standards defined in article 2 of regulation (EC) No 1606/2002. The financial statements prepared in accordance to the international accounting standards will be subject to a separate audit opinion.

3 June 2020

EY Réviseurs d'Entreprises SRL
represented by



Danielle Vermaelen*
Partner
* Acting on behalf of a BV/SRL

20DV0711



Annual Accounts

201				1	EUR	
Nr.	Date of the deposition	No. 0897.208.032	PP	E.	D.	ABB-NPI 1.1

ANNUAL ACCOUNTS IN EURO (2 decimals)

NAME: **PARTI SOCIALISTE EUROPEEN**

Legal form: **IVZW**

Address: **RUE GUIMARD**

Nr.: **10-20**

Postal Code: **1050**

City: **Elsene**

Country: **Belgium**

Register of Legal Persons (RLP) - Office of the Business Court at: **Brussel, French-speaking**

Internet address * :

Company number: **0897.208.032**

DATE **19/10/2015** of the deposition of the partnership deed OR of the most recent document mentioning the date of publication of the partnership deed and the act changing the articles of association.

ANNUAL ACCOUNTS approved by the General Meeting ** of **8/05/2020**

concerning the financial year covering the period from **1/01/2019** till **31/12/2019**

Previous period from **1/01/2018** till **31/12/2018**

The amounts of the previous financial year are ~~not~~ *** identical to those which have been previously published.

COMPLETE LIST WITH name, first name, profession, residence-address (address, number, postal code, municipality) and position with the association or foundation, OF DIRECTORS AND AUDITORS, and where appropriate, of the representative in Belgium of the foreign association.

STANISHEV Sergei

Rue Guimard 10-12 , 1040 Brussel 4, Belgium

Title : President



POST Achim

Rue Guimard 10-12 , 1040 Brussel 4, Belgium

Title : Secretary general



QUINN Ruairi

Rue Guimard 10-12 , 1040 Brussel 4, Belgium

Title : Treasurer

Enclosed to these annual accounts:

Total number of pages deposited: **14**
of service: 5.2.1, 5.2.2, 5.2.3, 5.4, 5.6, 5.7

Number of the pages of the standard form not deposited for not being

Signature
(name and position)

Signature
(name and position)

* Optional statement.

** By the Board of Directors in case of a foundation / by general management in case of an international non profit institution.

*** Delete where appropriate.

AUDITING OR ADJUSTMENT MISSION

Optional disclosures:

- if the annual accounts have been audited or adjusted by an external accountant or auditor who is not a statutory auditor, mention here after: name, first names, profession, residence-address of each external accountant or auditor, the number of membership with the professional Institute ad hoc and the nature of this engagement:
 - A. Bookkeeping of the association or foundation,
 - B. Preparing the annual accounts,
 - C. Auditing the annual accounts and/or
 - D. Adjusting the annual accounts.

- If the assignment mentioned either under A or B is performed by authorised accountants or authorised accountants-tax consultants, information will be given on: name, first names, profession and residence-address of each authorised accountant or accountant-tax consultant, his number of membership with the Professional Institute of Accountants and Tax consultants and the nature of this engagement.

Name, first name, profession, residence-address	Number of membership	Nature of the engagement (A, B, C and/or D)

BALANCE SHEET

	Notes	Codes	Period	Previous period
ASSETS				
FIXED ASSETS		20/28	<u>501.386,95</u>	<u>675.660,37</u>
Formation expenses		20		
Intangible fixed assets	5.1.1	21	134.510,83	284.767,90
Tangible fixed assets	5.1.2	22/27	123.134,49	147.350,68
Land and buildings		22		
		22/91		
Owned by the association or foundation in full property		22/92		
Other		23		
Plant, machinery and equipment		231		
Owned by the association or foundation in full property		232		
Other		24	101.026,09	111.092,37
Furniture and vehicles		241	101.026,09	111.092,37
Owned by the association or foundation in full property		242		
Other		25		
Leasing and other similar rights		26	22.108,40	36.258,31
Other tangible fixed assets		261	22.108,40	36.258,31
Owned by the association or foundation in full property		262		
Other		27		
Assets under construction and advance payments		28	243.741,63	243.541,79
Financial fixed assets	5.1.3/ 5.2.1	29/58	4.565.305,41	1.741.781,58
CURRENT ASSETS				
Amounts receivable after more than one year		290		
		291		
Trade debts		2915		
Other amounts receivable		3		
of which non interest-bearing amounts receivable or with an abnormally low interest rate		30/36		
Stocks and contracts in progress		37		
Stocks		40/41	665.624,80	341.424,80
Contracts in progress		40	276.107,22	339.536,04
Amounts receivable within one year		41	389.517,58	1.888,76
Trade debts		415		
Other amounts receivable		50/53		
of which non interest-bearing amounts receivable or with an abnormally low interest rate		54/58	3.752.288,04	1.269.752,39
Current investments	5.2.1	490/1	147.392,57	130.604,39
Cash at bank and in hand		20/58	5.066.692,36	2.417.441,95
Deferred charges and accrued income				
TOTAL ASSETS				

LIABILITIES

Notes

		Codes	Period	Previous period
EQUITY		10/15	892.686,27	830.510,70
Association or foundation funds		10	629.443,81	629.443,81
Opening equity		100	629.443,81	629.443,81
Permanent financing		101		
Revaluation surpluses		12		
Allocated funds	5.3	13	263.242,46	201.066,89
Accumulated positive (negative) result	(+)/(-)	14		
Investment grants		15		
PROVISIONS	5.3	16		
Provisions for liabilities and charges		160/5		
Provisions for repayable grants and legacies and for gifts with a recovery right		168		
AMOUNTS PAYABLE		17/49	4.174.006,09	1.586.931,25
Amounts payable after more than one year	5.4	17		
Financial debts		170/4		
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advances received on contracts in progress		176		
Other amounts payable		179		
Interest-bearing		1790		
Non interest-bearing or with an abnormally low interest rate		1791		
Cash deposit		1792		
Amounts payable within one year		42/48	1.181.458,09	1.586.931,25
Debts payable after one year falling due within one year ...	5.4	42		
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	307.515,37	668.372,43
Suppliers		440/4	307.515,37	668.372,43
Bills of exchange payable		441		
Bills of exchange payable		46		
Advances received on contracts in progress		45	294.519,72	339.135,82
Taxes, remuneration and social security		450/3	16.537,41	38.876,61
Taxes		454/9	277.982,31	300.259,21
Remuneration and social security		48	579.423,00	579.423,00
Other amounts payable		480/8	579.423,00	579.423,00
Debentures and matured coupons, repayable grants and cash deposit		4890		
Miscellaneous interest-bearing amounts payable		4891		
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate		492/3	2.992.548,00	
Accrued charges and deferred income		10/49	5.066.692,36	2.417.441,95
TOTAL LIABILITIES				

INCOME STATEMENT

	Notes	Codes	Period	Previous period
Operating income and charges				
Gross operating margin	(+)/(-)	9900	4.308.548,50	3.630.064,49
Operating income*		70/74	9.657.333,67	7.425.627,46
Turnover *		70	620,00	
Contributions, gifts, legacies and grants *		73	9.644.497,00	7.418.706,00
Raw materials, consumables, services and other goods *		60/61	5.348.785,17	3.795.562,97
Remuneration, social security costs and pensions.....	(+)/(-) 5.5	62	3.549.413,69	3.060.744,71
Depreciation and amounts written down on formation expenses, on intangible and tangible fixed assets.....		630	213.842,79	222.362,59
Amounts written down on stocks, on contracts in progress and on trade debts: appropriations (write-backs).....	(+)/(-)	631/4		
Provisions for risks and charges: appropriations (uses and write-backs)	(+)/(-)	635/8		
Other operating charges		640/8	480.733,68	374.959,70
Operation charges carried to assets as restructuring costs	(-)	649		
		9901	64.558,34	-28.002,51
Positive (negative) operating result.....	(+)/(-)	75	4.323,26	726,37
Financial income.....	5.5	65	6.706,03	9.280,28
Financial charges	5.5	9902	62.175,57	-36.556,42
		76		
Positive (negative) result on ordinary activities.....	(+)/(-)	66		
Extraordinary income		9904	62.175,57	-36.556,42
Extraordinary charges				
Positive (negative) result for the period	(+)/(-)			

* Optional statement

APPROPRIATION ACCOUNT

	Codes	Period	Previous period
Positive (negative) result to be appropriated(+)/(-)	9906	62.175,57	-36.556,42
Positive (negative) result to be appropriated for the period.....(+)/(-)	9905	62.175,57	-36.556,42
Accumulated positive (negative) result for the previous period.....(+)/(-)	14P		
Deduction from equity	791/2		36.556,42
from association or foundation funds	791		
from allocated funds	792		36.556,42
Addition to allocated funds	692	62.175,57	
Positive (negative) result to be carried forward(+)/(-)	(14)		

EXPLANATORY DISCLOSURES

STATEMENT OF FIXED ASSETS

	Codes	Period	Previous period
INTANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8059P	xxxxxxxxxxxxxxx	974.798,77
Movements during the period			
Acquisitions, including produced fixed assets	8029		
Sales and disposals	8039		
Transfers from one heading to another (+)/(-)	8049		
Acquisition value at the end of the period	8059	974.798,77	
Depreciations and amounts written down at the end of the period	8129P	xxxxxxxxxxxxxxx	690.030,87
Movements during the period			
Recorded	8079	150.257,07	
Written back	8089		
Acquisitions from third parties	8099		
Cancelled owing to sales and disposals	8109		
Transferred from one heading to another (+)/(-)	8119		
Depreciations and amounts written down at the end of the period	8129	840.287,94	
NET BOOK VALUE AT THE END OF THE PERIOD	(21)	<u>134.510,83</u>	

	Codes	Period	Previous period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxxxxxx	531.653,34
Movements during the period			
Acquisitions, including produced fixed assets	8169	39.369,53	
Sales and disposals	8179		
Transfers from one heading to another(+)/(-)	8189		
Acquisition value at the end of the period	8199	571.022,87	
Revaluation surpluses at the end of the period	8259P	xxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transferred from one heading to another(+)/(-)	8249		
	8259		
Revaluation surpluses at the end of the period			
Depreciations and amounts written down at the end of the period	8329P	xxxxxxxxxxxxxxx	384.302,66
Movements during the period			
Recorded.....	8279	63.585,72	
Written back	8289		
Acquisitions from third parties	8299		
Cancelled owing to sales and disposals	8309		
Transferred from one heading to another(+)/(-)	8319		
	8329	447.888,38	
Depreciations and amounts written down at the end of the period			
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	123.134,49	
WHERE OF			
Owned by the association or foundation in full property	8349	123.134,49	

	Codes	Period	Previous period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxxx	243.541,79
Movements during the period			
Acquisitions	8365	199,84	
Sales and disposals	8375		
Transferred from one heading to another	8385		
Other movements	8386		
Acquisition value at the end of the period	8395	243.741,63	
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxxxxxx	
Movements during the period			
Recorded.....	8415		
Acquisitions from third parties	8425		
Cancelled	8435		
Transferred from one heading to another	8445		
Revaluation surpluses at the end of the period	8455		
Amounts written down at the end of the period	8525P	xxxxxxxxxxxxxxx	
Movements during the period			
Recorded.....	8475		
Written back	8485		
Acquisitions from third parties	8495		
Cancelled owing to sales and disposals	8505		
Transferred from one heading to another	8515		
Amounts written down at the end of the period	8525		
Uncalled amounts at the end of the period	8555P	xxxxxxxxxxxxxxx	
Movements during the period	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	243.741,63	

STATEMENT OF ALLOCATED FUNDS AND PROVISIONS

STATEMENT OF ALLOCATED FUNDS

Valuation rules to calculate allocated funds (*heading 13 of liabilities*)

PROVISIONS

Allocation of the heading 160/5 ("Other liabilities and charges") of liabilities if amount is considerable.

Allocation of the heading 168 ("Provisions for repayable grants and legacies and for gifts with a recovery right") of liabilities if amount is considerable.

Period

RESULTS

PERSONNEL AND PERSONNEL CHARGES

Employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the general personnel register

Total number at the closing date
 Average number of employees calculated in full-time equivalents
 Number of actual worked hours

Personnel costs

Remuneration and direct social benefits
 Employers' social security contributions
 Employers' premiums for extra statutory insurances
 Other personnel costs
 Pensions

FINANCIAL RESULTS

Intercalary interests recorded as assets

Amount of the discount borne by the association or foundation as a result of negotiating amounts receivable

Balance of accounts, provisions of a financial nature formed (used or reversed)(+)/(-)

Codes	Period	Previous period
9086	27	35
9087	34,7	28,7
9088	52.037	41.204
620	2.506.494,54	2.130.897,71
621	642.713,94	564.091,19
622		
623	400.205,21	365.755,81
624		
6503		
653		
656		

SOCIAL REPORT

Numbers of joint industrial committees competent for the association or foundation:

EMPLOYEES FOR WHOM THE ASSOCIATION OR FOUNDATION HAS SUBMITTED A DIMONA DECLARATION OR ARE RECORDED IN THE GENERAL PERSONNEL REGISTER

During the period and the previous	Codes	1. Full-time <i>(period)</i>	2. Part-time <i>(period)</i>	3. Total (T) or total of full-time equivalents (FTE) <i>(period)</i>	3P.Total (T) or total of full-time equivalents (FTE) <i>(previous period)</i>
Average number of employees	100	32,7	2,8	34,7 (VTE)	28,7 (VTE)
Number of hours actually worked	101	49.084	2.953	52.037 (T)	41.204 (T)
Personnel costs	102	3.347.991,26	201.422,43	3.549.413,69 (T)	3.060.744,71 (T)

At the closing date of the period	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
Number of employees	105	24	3	26,3
By nature of the employment contract				
Contract for an indefinite period	110	24	3	26,3
Contract for a definite period	111			
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to the gender and by level of education				
Men	120	14		14,0
primary education	1200	12		12,0
secondary education	1201			
higher education (non-university)	1202			
university education	1203	2		2,0
Women	121	10	3	12,3
primary education	1210	10	2	11,5
secondary education	1211			
higher education (non-university)	1212		1	0,8
university education	1213			
By professional category				
Management staff	130			
Employees	134	24	3	26,3
Workers	132			
Other	133			

TABLE OF PERSONNEL CHANGES DURING THE FINANCIAL YEAR

ENTRIES

The number of employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the personnel register during the financial year in the general personnel register

DEPARTURES

The number of employees with a in the DIMONA declaration indicated or in the general personnel register listed date of termination of the contract during the financial year

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	14	2	15,6
305	22	2	23,3

INFORMATION WITH REGARD TO TRAINING RECEIVED BY EMPLOYEES DURING THE PERIOD

Total number of official advanced professional training projects at company expense

Number of participating employees
 Number of training hours
 Net costs for the association or foundation
 of which gross costs directly linked to the training
 of which paid contributions and deposits in collective funds
 of which received subsidies (to be deducted)

Total number of less official and unofficial advance professional training projects at expense of the employer

Number of participating employees
 Number of training hours
 Net costs for the association or foundation

Total number of initial professional training projects at expense of the employer

Number of participating employees
 Number of training hours
 Net costs for the association or foundation

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803		5813	
58031		58131	
58032		58132	
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		5853	

VALUATION RULES

Asset type	Depreciation rate
Intangible fixed assets	
Software for personal computers and servers	25%, 12,5%
Tangible fixed assets	
Land	0%
Buildings	4%
Plant and equipment	
Scientific and laboratory equipment	25%
Tools for industry and workshops	12,50%
Lift. and mech. handling eq. for public works	12,50%
Contr and transm devices, motors, compr, vac and pump	12,50%
Equipment for the supply and treatment of electric power	12,50%, 25%
Specific electric equipment	25%
Furniture and vehicles	
Office, laboratory and workshop furniture	10%
Electrical office equipment, print and mailing equip	25%
Printshop and postroom equipment	12,50%
Eq. and dec. for garden, kitchen, canteen, rest, crèche	12,50%
Motorised outdoor equipment	25%
Spec. furn and eq for schools, crèches and childc centres	25%
Furniture for restaurant/cafeteria/bar area	10%, 12,5%
Cash registers and card acceptor devices	25%
Antiques, artistic works, collectors' items	0%
Transport equipment (vehicles and accessories)	25%
Computer hardware	
Comp, serv, acc, data transf eq, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
Other fixtures and fittings	
Telecommunications equipment	25%
Audiovisual equipment	25%
Computer, scientific and general books, documentation	
Computer books, CDs, DVDs	33%
Scientific books, general books, CDs, DVDs	25%
Health, safety and protective eq, medical eq	12,50%
Medical and nursing equipment	25%
Other	10%
Tangible fixed assets under construction	0%



Annual Accounts

Provisional budget annexed to the contribution decision 2019	Reimbursable expenditure	12.750.000
	Non-reimbursable expenditure	100.000
	Own resources	1.375.000
	Contribution applied for	11.475.000
	Maximum funding amount (art. I.4 CD)	11.475.000
	Prefinancing paid	11.475.000

Provisional budget annexed to the contribution decision 2019	Reimbursable expenditure	8.104.120
	Contribution applied for	6.888.502
	Maximum contribution awarded / Prefinancing paid (100%)	6.888.502

Budget execution and financial situation in the present financial year	Amount carried-over from 2018 to 2019 (income) ¹	0
	Own resources needed to cover reimbursable expenditure funded by carry over from 2018	0
	Reimbursable expenditure declared by beneficiary (before new carryover)	9.424.947
	Amount of reimbursable expenditure declared which is covered by the carry-over from 2018 to 2019	0
	Amount of reimbursable expenditure declared which is not covered by the carry-over from 2018 to 2019	9.424.947
	Non-reimbursable expenditure	157.375
	Total expenditure (declared)	9.582.321
	Own resources (without the carry-over)	1.162.045
	Own resources covering non-reimbursable expenditure	157.375
	Own resources available to cover reimbursable expenditure funded by carry over from 2018	0
	Own resources available to cover reimbursable expenditure funded by 2019 funding	1.004.671
	Specific reserve per balance sheet 31.12.2018	0
	Additional own resources (specific reserve) available to cover reimbursable expenditure	0

Calculation of the second part of final contribution 2018	Amount carried-over from 2018 to 2019 (income)	0
	Own resources needed to cover reimbursable expenditure funded by carry over from 2018	0
	Reimbursable expenditure declared by beneficiary (before new carryover)	9.424.947
	FINAL FUNDING AMOUNT 2018 - FIRST PART	6.309.075
	FINAL FUNDING AMOUNT 2018 - SECOND PART	0
	FINAL FUNDING AMOUNT 2018 - TOTAL AMOUNT	6.309.075
	FINAL PAYMENT OF 2018 FUNDING AMOUNT (to be paid, if positive / to be recovered, if negative)	0

Calculation of the first part of final contribution 2019	Amount of reimbursable expenditure declared which is not covered by the carry-over from 2018 to 2019	9.424.947
	90% of reimbursable expenditure not covered by the carry-over	8.482.452
	Budgeted reimbursable expenditure	12.750.000
	90% of budgeted reimbursable expenditure (art. II.24.2 CD)	11.475.000
	Own resources taken into account for calculating the final contribution (not more than 10% of the total reimbursable expenditure)	942.495
	Own resources covering reimbursable expenditure	942.495
	Reimbursable expenditure not covered by own resources	8.482.452
	Maximum amount of reimbursable expenditure covered by own resources	9.424.947
	90% of reimbursable expenditure covered by own resources	8.482.452
	Amount of reimbursable expenditure co-financed by supplementary financing sources	0
	corresponding amount of supplementary financing sources needed (10%) (so far financing by EP pre-financing - debt)	0
	Maximum amount of reimbursable expenditure covered by own resources and supplementary financing sources	9.424.947
	90% of reimbursable expenditure covered by own resources and supplementary financing sources	8.482.452
	FINAL FUNDING AMOUNT 2019 - FIRST PART	8.482.452

Calculation of carry-over to following financial year	Maximum funding amount (art. I.4 CA)	11.475.000
	Final funding amount 2019 - first part	8.482.452
	Consumption of pre-financing due to insufficient own resources	0
	Actual carry-over from 2019 to 2020 ¹	2.992.548

Calculation of reimbursement funding 2019	Prefinancing paid	11.475.000
	Final funding amount 2019 - first part (-)	-8.482.452
	Actual carry-over from 2019 to 2020 (-)	-2.992.548
	Reimbursement contribution for financial year 2019	0

Calculation of specific reserve	Surplus (accounting point of view)	62.176
	Maximum amount of surplus of income that can be kept	62.176
	Actual surplus that can be transferred to the RESERVE account (if allowed by national legislation)	62.176

Indicators	Final contribution / total reimbursable expenditure [max. 90%]	90%
	Total income	9.644.497
	Total expenditure	9.582.321
	Profit / loss [accounting point of view]	62.176
	Total own resources / total reimbursable expenditure	10%
	Final contribution / maximum contribution awarded [max. 100%]	74%

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