

ANNEX
Annex: Breakdown of the provisional operating budget

EXPENDITURE				
Eligible expenditure	Budget 2009	Actual 2009	Difference in %	Difference in EUR
A.1: Personnel costs	464 312	398 358	-14%	-65 953
1. Salaries	324 245	280 391		86 006
2. Contributions	89 066	123		2 000
3. Professional training	2 000	25 482		6 357
4. Staff mission expenses	36 000	63 892		43 969
5. Other personnel costs	13 000	4 099		2 917
A.2: Infrastructure and operating costs	96 000	63 892	-33%	-32 108
1. Rent, charges and maintenance costs	43 000	4 099		2 917
2. Costs relating to the installation, operation and maintenance of equipment	8 500	3 757		9 151
3. Depreciation of movable and immovable property	6 000	15 000		1 000
4. Stationery and office supplies	6 000	1 000		49 500
5. Postal and telecommunications charges	14 000	47 407		1 451
6. Printing, translation and reproduction costs	15 000	0		5 000
7. Other infrastructure costs	1 000	0		4 000
A.3: Administrative expenditure	49 500	47 407	-4%	-2 093
1. Documentation costs (newspapers, press agencies, databases)	3 000	1 451		0
2. Costs of studies and research	5 000	0		0
3. Legal costs	4 000	0		10 422
4. Accounting and audit costs	16 500	35 000		534
5. Support to affiliated organisations and subsidies to third parties	20 000	387 577	6%	22 077
6. Miscellaneous administrative costs	1 000	362 347		22 265
A.4: Meetings and representation costs	365 500	2 817		0
1. Costs of meetings of the political party	348 500	0		148
2. Participation in seminars and conferences	15 000	0		0
3. Representation costs	2 000	0		0
4. Cost of invitations	0	0		0
5. Other meeting-related costs	0	0		0
A.5: Information and publication costs	199 500	152 110	-24%	-47 390
1. Publication costs	182 000	143 687		7 961
2. Creation and operation of internet sites	16 000	7 961		462
3. Publicity costs	0	0		0
4. Communications equipment (gadgets)	0	0		0
5. Seminars and exhibitions	0	0		0
6. Election campaigns ¹	0	0		0
7. Other information-related costs	1 500	0		0
A.6: Expenditure relating to contributions in kind	25 000	36 985	48%	11 985
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"				
A. TOTAL ELIGIBLE EXPENDITURE	1 199 812	1 086 330		-3 833
B.1: Non-eligible expenditure	7 500	3 667	-51%	-3 833
1. Allocations to other provisions	1 000	0		0
2. Financial charges	4 000	-4 562		546
3. Exchange losses	500	684		0
4. Doubtful claims on third parties	0	6 999		0
5. Others (to be specified)	2 000	0		0
B. TOTAL NON-ELIGIBLE EXPENDITURE	7 500	3 667	-51%	-3 833
C. TOTAL EXPENDITURE	1 207 312	1 089 996	-10%	-117 315

H.1: Allocation of own resources to the specific reserve account¹	10 053	139 583	1389%	129 530
H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)¹				

¹: Not applicable to political foundations at European level

REVENUE				
	Budget	Actual	Difference in %	Difference in EUR
D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"				
D.2 European Parliament grant	654 365	654 365	0%	0
D.3 Membership fees	200 500	209 838	5%	9 338
3.1 from member parties	195 500	199 313		
3.2. from individual members	5 000	10 524		
D.4 Donations	50 000	0	-100%	-50 000
4.1 above 500 EUR	50 000	0		
4.2 below 500 EUR	0	0		
D.5 Other own resources (to cover eligible expenditure) (to be listed)	280 000	324 725	16%	44 725
Campaign contributions member parties	250 000	255 401		
Participants fee	30 000	69 324		
D.6 Contributions in kind	25 000	36 985	48%	11 985
D. REVENUE (to cover eligible expenditure)	1 209 865	1 225 913	1%	16 048
E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)	7 500	3 667	-51%	-3 833
E. REVENUE (to cover non-eligible expenditure)	7 500	3 667	-51%	-3 833
F. TOTAL REVENUE	1 217 365	1 229 580	1%	12 215
G. Profit/loss (F-C)	10 053	139 583	1288%	129 530

Balance sheet synoptic ASBL

Values EUR

	Cell	2009 2009	2008 2008
ASSETS	A		
FIXED ASSETS	20/28	10.161,52	13.102,32
I. Preliminary expenses	20		
II. Intangible assets (exh. I, A)	21		
III. Tangible assets (exh. I, B)	22/27	2.036,52	4.977,32
A. Land and Buildings	22		
1. Belonging fee-simple to the association	22/91		
2. Other	22/92		
B. Fixtures, machinery and equipment	23		
1. Belonging fee-simple to the association	231		
2. Other	232		
232000 Machinery	232	13.066,79	13.066,79
232009 Depreciation machinery	232	(13.066,79)	(13.066,79)
C. Furniture and vehicles	24	2.036,52	4.977,32
1. Belonging fee-simple to the association	241	2.036,52	4.977,32
240100 Office Equipment	241	16.773,25	24.771,94
240109 Depreciation / Office equipment	241	(14.736,73)	(19.794,62)
2. Other	242		
D. Leasings and similar rights	25		
E. Other tangible assets	26		
1. Belonging fee-simple to the association	261		
2. Other	262		
F. Fixed assets in progress and payments on account	27		
IV. Long-term investments - more than one year (exh. I, C and II)	28	8.125,00	8.125,00
288000 Guarantees paid cash	28	8.125,00	8.125,00
CURRENT ASSETS	29/58	345.308,74	357.690,08
V. Long-term accounts receivable - more than one year	29		
A. Trade receivables	290		
B. Other accounts receivable	291		
among which accounts not bearing any interests or only abnormally low interests	2915		
VI. Stocks and orders in process	3		
A. Stocks	30/36		
B. Orders in process	37		
VII. Short-term receivables - up to one year	40/41	162.090,50	8.855,14
A. Trade receivables	40	15.836,05	8.855,14
400000 Trade debtors	40	8.695,60	2.532,92
406000 Advance payments	40	68,57	(889,70)
406100 Provision ONSS	40	7.071,88	7.211,92
B. Other receivables	41	146.254,45	
414000 Membership fees 2009	41	3.640,00	
414100 Campaigning contribution	41	4.000,00	
416000 European Parlement GRANT	41	138.614,45	



Balance sheet synoptic ASBL

Values EUR

	Cell	2009 2009	2008 2008
among which accounts not bearing any interests or only abnormally low interests	415		
VIII. Short-term investments (exh. II)	50/53		
IX. Cash assets	54/58	<u>171.288,89</u>	<u>194.588,03</u>
550000 Bank Fortis 001-4334143-65	54/58	10.183,88	5.925,57
550110 Bank Triodos vue 46-31	54/58	125,74	62,25
550120 Bank Triodos membershipfees 73-01	54/58	51.532,71	49.580,12
550125 Bank Triodos Subsidies PE 74-02	54/58	908,78	2.207,83
550126 Bank Triodos fonds propres 75.03	54/58	108.537,78	136.812,26
X. Accruals	490/1	<u>11.929,35</u>	<u>154.246,91</u>
490000 Prepaid expenses	490/1	3.429,35	3.523,94
491000 Accrued revenues	490/1		9.024,95
491100 Membershipfees 2008 to receive	490/1	2.500,00	4.000,00
491110 Membership fees 2006 to receive	490/1		4.000,00
491111 Membershipfees 2007 to receive	490/1	6.000,00	7.750,00
491200 European Parliament to receive	490/1		125.948,02
TOTAL ASSETS	20/58	355.470,26	370.792,40

Balance sheet synoptic ASBL

Values EUR

	Cell	2009 2009	2008 2008
LIABILITIES AND OWNERS' EQUITY	B		
PARTNERSHIP FUND	10/15	194.188,14	54.605,37
I. Accumulated surplus	10	68.926,71	68.926,71
A. Starting asset base	100	68.926,71	68.926,71
100000 Initial funds	100	68.926,71	68.926,71
B. Fixed capital	101		
III. Surplus on revaluation	12		
IV. Designated funds (exh. III)	13		
V. Profit carried forward	140	125.261,43	
* 140000 Net income of the period	140	125.261,43	
Loss carried forward (-)	141		(14.321,34)
141000 Loss brought forward	141	(14.321,34)	(14.321,34)
* 141000 Net income of the period	141	14.321,34	
VI. Capital subsidies	15		
PROVISIONS	16	18.037,19	18.037,19
VII. A. Provisions for risks and liabilities (exh. IV)	160/5	18.037,19	18.037,19
160000 Provision Salaries	160/5	18.037,19	18.037,19
B. Provisions for gifts and bequests with right to repossess (exh. IV)	168		
LIABILITIES	17/49	143.244,93	298.149,84
VIII. Long-term liabilities - more than one year (exh. V)	17		
A. Financial liabilities	170/4		
1. Credit institutes, Leasing and similar liabilities	172/3		
2. Other loans	174		
B. Trade accounts payable	175		
C. Payments on account for orders	176		
D. Other liabilities	179		
1. Interest-bearing	1790		
2. Not bearing any interests or with abnormally low interests	1791		
3. Securities in cash	1792		
IX. Short-term liabilities - up to one year (exh. V)	42/48	104.234,93	80.385,61
A. Long-term liabilities (more than one year) falling due this year	42		
B. Financial liabilities	43		
1. Credit institutes	430/8		
2. Other loans	439		
C. Trade payables	44	74.248,85	37.827,80
1. Suppliers	440/4	74.248,85	37.827,80
444000 Invoices to receive	440/4	74.248,85	37.827,80
2. Notes payable	441		
D. Payments on account for orders	46		
E. Taxes, salaries and social liabilities	45	29.986,08	42.557,81
1. Income taxes	450/3	9.232,70	
453000 Withheld taxes	450/3	9.232,70	
2. Payroll and social expenses	454/9	20.753,38	42.557,81

Balance sheet synoptic ASBL

Values EUR

	Cell	2009 2009	2008 2008
456000 Vacation pay payable	454/9	20.753,38	42.557,81
F. Miscellaneous liabilities	48		
1. Bonds, matured coupons and securities in cash	480/8		
2. Other interest-bearing liabilities	4890		
3. Other liabilities bearing no interests or abnormally low interests	4891		
X. Accruals	492/3	<u>39.010,00</u>	<u>217.764,23</u>
492000 Accrued charges	492/3		56.264,23
493000 Membership fees NEXT YEAR	492/3	39.010,00	
493100 Contribution Campaign 2009	492/3		161.500,00
TOTAL LIABILITIES AND OWNERS' EQUITY	10/49	355.470,26	370.792,40

Values EUR

	Cell	2009 2009	2008 2008
2. INCOME STATEMENT	C		
I. Operating revenues and expenses	D		
Sales and services among	70/74	1.229.579,53	911.532,06
705000 Participation fees 9.4	70/74	69.324,15	37.469,75
705100 Contribution in kind 9.5	70/74	36.985,44	
730050 Membershipfees 2008	70/74		202.090,00
730051 Membershipfees 2009	70/74	202.350,00	
730100 Observers	70/74	630,00	1.680,00
730110 Supporters 9.3	70/74	10.524,19	9.258,31
736000 Grant European Parliament	70/74	654.365,00	641.534,00
736100 Contribution Election campaign 2009	70/74	255.400,75	19.500,00
which Turnover	70	106.309,59	37.469,75
which Fees, donations, bequests and grants	73	1.123.269,94	874.062,31
Procurement, merchandise, miscellaneous goods and services	60/61	(731.320,48)	(543.051,65)
610000 Office rent + charges 2.1.1	60/61	(38.290,00)	(37.304,70)
610020 Office charges 2.1.2	60/61		(145,60)
610030 Other maintenance costs 2.1.3	60/61	(2.719,30)	(2.448,63)
610100 leasing / computers 2.2.1	60/61	(1.032,36)	(5.831,16)
611000 Leasing / copieur 2.2.2.	60/61	(1.803,41)	(907,77)
611003 Maintenance - Internet 2.2.3	60/61	(1.114,22)	
611040 Other equipement 2.2.4	60/61	(148,85)	(2.625,74)
612000 Water, heating oil, electricity 2.1.2	60/61	(2.959,33)	(2.801,64)
612100 Telephone, telegrams, postage 2.5	60/61	(9.151,00)	(6.640,41)
612200 Books, Library expenses 3.1	60/61	(1.450,55)	(2.216,63)
612300 Office supplies / paper 2.4.1	60/61	(2.598,66)	(3.617,29)
612301 Office supplies / other 2.4.2	60/61	(1.158,11)	(1.408,77)
613140 Insurances 3.5	60/61	(534,48)	(535,62)
613205 Costs Secretariat Social 1.1.2	60/61	(2.260,64)	(1.791,72)
613207 Costs of studies and research 3.2	60/61		(15.495,26)
613208 Professional training 1.3	60/61	(122,50)	
613211 Accounting 3.4	60/61	(9.176,55)	(10.365,45)
613212 Auditing 3.4	60/61	(1.245,50)	(4.260,00)
613213 Fees treasurer 1.1.2	60/61	(4.480,00)	(3.840,00)
613214 Press officer 1.1.5	60/61	(10.164,00)	
613250 Legal publication 3.3	60/61		(107,33)
613300 Staff travel / Others - 1.4.1-2	60/61	(4.771,28)	(11.461,53)
613301 Staff travel / CM 1 4.2 / 1.5.2	60/61	(6.463,23)	(4.917,02)
613305 Other pers costs (public trans) 1.5.2	60/61	(1.205,09)	
613310 Com. meeting 01 4.1.1	60/61	(2.442,77)	(3.977,18)
613311 Com. meeting 02 4.1.1	60/61	(2.252,93)	(1.898,53)
613312 Committee meeting 05 4.1.1	60/61		(3.014,35)
613313 Committe meeting 06 4.1.1	60/61	(1.769,61)	
613314 Committe meeting Brux 09 4.1.1	60/61	(598,59)	(2.329,05)
613315 Com meeting Brux 11/ 2009	60/61	(5.494,13)	(2.240,13)
613320 Expences committee members 4.3.1	60/61	(2.817,30)	(4.947,08)
613321 Extra costs committee members 1.4 / 2.7	60/61	(14.247,06)	(15.153,81)
613325 Expenses Sec General 1.5.1	60/61	(2.551,11)	(2.741,07)
613330 Fact finding missions 4.2.4	60/61	(5.051,02)	(8.455,79)
613400 WG meetings 4.1.6/ 2006 4.1.4	60/61	(1.206,60)	(2.037,63)
613403 Local councillors initiatives 4.1.7/ 1.5	60/61		(1.478,94)
613404 Campaign manager 4.1.8 / 4.1.6	60/61	(2.863,97)	(10.949,25)
613410 CO2 Compensation 4.1.5	60/61	(4.000,00)	
613500 Congress Brussels / ljubana 2008 4.1.2	60/61	(269.957,89)	(51.646,64)
613505 Council Malmoe 2009/ Paris 2008 4.1.3	60/61	(51.163,51)	(67.178,64)

Balance sheet synoptic ASBL

Values EUR

	Cell	2009 2009	2008 2008
613510 Contributions in kind 6	60/61	(36.985,44)	
613549 Dotatie Global events 2007-2008 4.2.2	60/61		(4.256,77)
613550 Conférences- Global greens 4.2.1	60/61	(16.106,02)	(36.225,02)
613551 Green group meetings 4.2.3 / 4.2.2	60/61	(1.108,44)	(5.060,48)
613552 Other meeting related costs 4..5	60/61	(147,90)	
613600 GEWD 4.1.9 / 4.1.8	60/61	(3.544,51)	(11.816,42)
613609 Adriatic network /4.1.9	60/61	(109,80)	
613610 Baltic NETWORK 4.1. 11 / 10	60/61	(833,00)	(1.046,50)
613620 Mediteranean Network 4.1.11	60/61	(262,11)	(7.050,01)
613630 Green Island Network 4.1. 11 / 12	60/61	(1.653,80)	(3.272,72)
613650 Fyeg 4.1.14	60/61	(35.000,00)	(15.739,32)
613660 Other meetings 4.1.15	60/61	(212,00)	
613665 Indiv support initiatives 4.1.12 / 16	60/61	(13.981,79)	(8.961,09)
614000 Printing translation reproductions 2.6	60/61		(4.904,67)
614010 Other publications costs 5.1.2	60/61	(1.500,00)	(2.167,54)
614011 European Campaign/ adv. agency 5.1.5.1	60/61	(86.429,63)	(112.359,83)
614012 European Campaign / materiel 5.1.5.2	60/61	(55.757,38)	
614020 Publicity costs 5.3/0	60/61	(462,10)	(5.969,92)
614100 Internet sites / maintenance 5.2.1	60/61	(7.649,83)	(26.660,82)
614105 Internet sites/ development 5.2.2	60/61	(311,18)	(790,18)
A.B.Gross operating margin (positive balance)	70/61	498.259,05	368.480,41
Gross operating margin (negative balance) (-)	61/70		
C. Salaries, wages, social expenses and pensions (exh. VI, 2) (-)	62	(352.093,14)	(361.218,23)
620200 Remuneration-salaried staff 1.1.1	62	(252.653,35)	(252.328,71)
620210 Contrib social / salaried staff 1.1.1	62	(34.897,71)	(40.894,66)
621000 Empl. contrib. social security /sal 1.2	62	(83.745,24)	(63.891,93)
623000 Other Personnell costs 1.5.2	62	(2.601,27)	(3.128,86)
625000 Allowance for vacation pay 1.1.1	62	(20.753,38)	(7.674,81)
625100 Application of vac . pay. provis 1.1.1	62	42.557,81	6.700,74
D. Depreciations and amounts written down on preliminary expenses, tangible and intangible assets	630	(2.916,57)	(6.917,28)
630200 Allow. for depr./tangible assets 2.3	630	(2.916,57)	(6.917,28)
E. Amounts written down on stock, orders in progress and on trade debts (allowance +, reversal -)	631/4		
F. Provisions for risks and liabilities (allowance +, application and reversal -)	635/8		
G. Other operating expenses (-)	640/8	(6.999,12)	(2.226,86)
641100 Realised loss / current assets 7.5	640/8	(6.162,67)	(433,75)
643000 Misc. operating expenses 7.5	640/8	(836,45)	(1.793,11)
H. Operating expenses for restructuring (+)	649		
Operating profit (+)	70/64	136.250,22	
Operating loss (-)	64/70		(1.881,96)
II. Financial revenues	75	<u>4.562,08</u>	<u>2.911,82</u>
751000 Fin. income from current assets 7.2	75	4.562,08	2.911,82
Financial expenses (-)	65	<u>(545,74)</u>	<u>(782,74)</u>
657000 Banking expenses 7.3	65	(545,74)	(782,74)
Current profit before tax (+)	70/65	140.266,56	247,12
Current loss before tax (-)	65/70		

Balance sheet synoptic ASBL

Values EUR

	Cell	2009 2009	2008 2008
III. Extraordinary revenues	76		
Extraordinary expenses (-)	66	(683,79)	
670000 Belgian taxes - payable or paid 7.5	66	(683,79)	
Profit of current accounting year before tax (+)	70/66	139.582,77	247,12
Loss of current accounting year before tax (-)	66/70		



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Auditor's report
Of Association Internationale Sans But Lucratif
"Fédération des partis verts européens"
En anglais "The european Greens"



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According to the audit mandate, we have audited the financial statements of the party prepared by its accountant for the year ending 31/12/2009 and which show a balance sheet total of 355.470,26 € and a profit for the year of 139.582,77 € as laid out on the two pages of this document.

Respective responsibilities of the party and the auditors

The party is responsible to the European Parliament for the use of the grant and must comply with the provisions of the Regulation EC (No) 2004/2003 and the underlying acts. It is further responsible for the preparation of its annual financial statements.

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

Basis of Opinions

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

The audit work included specific procedures to gather sufficient and appropriate audit evidence that:

- The financial statements have been prepared in accordance with the national legislation applicable to the party, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- The financial documents submitted by the party to Parliament are consistent with the financial provisions of the grant agreement;
- The expenditure declared was actually incurred;
- The statement of revenue is exhaustive;
- The obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 have been met;
- Any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision;
- The obligations arising out of Article 109(4) of the Financial Regulation have been met;

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ING : 340-1311180-69 - DEXIA: 068-2319440-03

Opinions

In our opinion:

- The financial statements have been prepared in accordance with the national legislation applicable to the beneficiary, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- The financial documents submitted by the party to Parliament are consistent with the financial provisions of the grant agreement;
- The expenditure declared was actually incurred;
- The statement of revenue is exhaustive;
- The obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 have been met;
- Any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision;
- The obligations arising out of Article 109(4) of the Financial Regulation have been met;
- Contributions in kind have actually been provided to the party and have been valued in compliance with the provisions of Article II.12.4 of the grant agreement;
- We have received all necessary explanations for the purpose of our work.

Opinion specifically required by the Belgian legislation:

- We conducted our audit in accordance with the standards of the Institut des Reviseurs d'Entreprises. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, taking into account the legal and regulatory requirements applicable to financial statements in Belgium.
- In accordance with those standards, we considered the company's administrative and accounting organization, as well as its internal control procedures. Non-profit association's officials have responded clearly to our requests for explanations and information.
- An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing accounting principles used and significant accounting estimates made by management, as well as evaluation the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- In our opinion, taking into account the applicable legal and regulatory requirements, the financial statements give a true and fair view of the non-profit association's assets, liabilities, financial position as of December 31st 2009, and the results of its operations for the year the ended, and the information given in.

Soumagne, March, 16th 2010



Anne DORTHU,
Réviseur d'entreprises