

**European Parliament**  
**The President**  
c/o the Director-General of Finance  
Mr. Vanhaeren  
SCH 05B031  
L-2929 Luxembourg

Luxembourg, 30 September 2010

Ref : Publication of Accounts 2009

Dear Mr. Vanhaeren,

Please find enclosed the following documents for publication on the website of the European Parliament in connection with the closure of the 2009 funding exercise for the GEI aisbl<sup>1</sup>:

- the auditor's report
- the balance sheet
- the eligible expenses in form of the budget 2009
- the profit and loss account

In 2009 the GEI aisbl did not receive any donations.

With best regards,



Claude Weinber  
Secretary General

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<sup>1</sup> Please note that the GEI aisbl has changed its name as of 2010 to Green European Foundation.

# THE GREEN EUROPEAN INSTITUTE AISBL

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AUDITOR'S REPORT

**SUMMARY OF DOCUMENTS RELATING TO THE  
CLOSING 2009  
OF THE GREEN EUROPEAN INSTITUTE AISBL**

1° The Auditor's Report

2° Attachment A: Balance sheet and Profits Loses accounts

3° Attachment B: Budget 2009

4° Attachment C: Statement of revenues and charges

**THE GREEN EUROPEAN INSTITUTE AISBL**  
**UNIQUALIFIED AUDITOR'S REPORT**

According to the audit mandate, we have audited the financial statements of the foundation prepared by its accountant for the year ending 31/12/2009 .

**1. Respective responsibilities of the foundation and the auditors**

The foundation 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 foundation and to report to the foundation with a reasonable assurance our audit opinions.

**2. 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 foundation, 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 foundation 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;
- Contributions in kind have actually been provided to the foundation and have been valued in compliance with the provisions of Article II.12.4 of the grant agreement.





### 3. 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 foundation 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;
- Contributions in kind have actually been provided to the party/foundation 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.

Zaventem, April 28, 2010

RSM INTERAUDIT  
STATUTORY AUDITORS  
LEGALLY REPRESENTED BY



OLIVIER SATIN  
REGISTERED AUDITOR  
PARTNER

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**Balance sheet synoptic ASBL**

Values EUR

	Note	2009 2009	2008 2008
<b>FIXED ASSETS</b>	20/28	<b>30,00</b>	<b>30,00</b>
<b>CURRENT ASSETS</b>	29/58	<b>153.841,00</b>	<b>162.906,54</b>
IV. Long-term investments - more than one year (exh. I, C and II)	28	30,00	30,00
288000 Guarantees paid cash	28	30,00	30,00
<b>TOTAL ASSETS</b>		<b>153.871,00</b>	<b>162.936,54</b>
VI. Stocks and orders in process	3		
VII. Short-term receivables - up to one year	40/41	99.475,65	13.000,00
A. Trade receivables	40	26.695,43	13.000,00
400000 Trade debtors	40	24.778,50	5.000,00
404000 Credit note to receive/ invoice to write	40	1.916,93	8.000,00
B. Other receivables	41	72.780,22	
416000 Grant European Parliament to receive	41	72.780,22	
IX. Cash assets	54/58	54.365,35	108.922,49
550000 Bank Fortis 001-5342958-80	54/58	54.314,99	108.885,07
570000 Central cash account	54/58	50,36	37,42
X. Accruals	490/1		40.984,05
491000 Accrued revenues	490/1		12.422,03
491200 European Parliament to receive	490/1		28.562,02



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**Balance sheet synoptic ASBL**

Values EUR

	Note	2009 2009	2008 2008
<b>PARTNERSHIP FUND</b>			
<b>Loss carried forward (-)</b>	10/15	<b>(90,59)</b>	<b>(90,59)</b>
141000 Loss brought forward	141	<b>(90,59)</b>	<b>(90,59)</b>
141000 Loss brought forward	141	132,03	
* 141000 Net income of the period	141	(222,62)	(90,59)
<b>LIABILITIES</b>			
	17/49	<b>153.961,59</b>	<b>163.027,13</b>
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>		<b>153.871,00</b>	<b>162.936,54</b>
<b>IX. Short-term liabilities - up to one year (exh. V)</b>			
<b>C. Trade payables</b>			
<b>1. Suppliers</b>			
440000 Suppliers	44	144.235,33	158.954,25
440000 Suppliers	440/4	144.235,33	158.954,25
444000 Invoices to receive	440/4		(111,08)
444000 Invoices to receive	440/4	144.235,33	159.065,33
<b>E. Taxes, salaries and social liabilities</b>			
<b>1. Income taxes</b>			
453000 Withheld taxes	45	9.726,26	4.072,88
453000 Withheld taxes	450/3		1.520,24
453000 Withheld taxes	450/3		1.520,24
<b>2. Payroll and social expenses</b>			
454000 Payroll taxes payables	454/9	9.726,26	2.552,64
454000 Payroll taxes payables	454/9		471,02
456000 Vacation pay payable	454/9	9.726,26	2.081,62

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**Balance sheet synoptic ASBL**

Values EUR

	Note	2009 2009	2008 2008
<b>2. INCOME STATEMENT</b>			
<b>I. Operating revenues and expenses</b>			
Sales and services among			
701000 Project contribution D.5	70/74	476.948,25	417.628,05
705100 Contribution in kind D.6	70/74	24.778,50	13.000,00
730100 Donations above 500 eur D.4.1	70/74	47.113,31	69.617,60
736000 Grant European Parliament D.2	70/74		2.724,00
736100 Grant European Community	70/74	405.056,44	270.836,45
			61.450,00
which Turnover			
	70	71.891,81	82.617,60
which Fees, donations, bequests and grants			
	73	405.056,44	335.010,45
Procurement, merchandise, miscellaneous goods and services			
610000 Office rent + charges 2.1	60/61	(397.674,93)	(370.813,42)
610030 Other maintenance costs 2.1	60/61	(8.880,00)	
611000 Maintenance equipment 2.2.	60/61	(914,30)	(3.189,84)
611100 Other infrastructure costs 2.7	60/61	(3.206,42)	(23.338,20)
612000 Water, heating oil, electricity 2.1.	60/61	(29,73)	(653,40)
612100 Telephone, telegrams, postage 2.5	60/61	(236,13)	
612200 Documentation costs 3.1	60/61	(5.561,23)	(974,50)
612300 Office supplies 2.4.	60/61	(2.066,65)	(2.433,83)
612320 Other administrative costs 3.6	60/61	(908,17)	(1.262,80)
613205 Costs Securex+ meals tickets 1.2	60/61		(314,66)
613207 Costs of studies and research 3.2	60/61	(1.909,49)	(440,28)
613210 Attorney, Expert fees 3.3	60/61	(67.285,01)	(67.808,55)
613211 Accounting 3.4	60/61		(2.307,90)
613212 Auditing 3.4	60/61	(5.095,17)	(2.628,12)
613250 Legal publication 3.3	60/61	(719,95)	
613300 Staff missions expenses 1.4	60/61		(107,33)
613301 Other personnel - costs 1.5	60/61	(3.581,66)	(4.979,50)
613400 costs of meetings of political party 4.1	60/61	(4.082,07)	(1.853,39)
613410 participation seminars-conferences 4.2	60/61	(13.105,86)	(6.469,23)
613420 representation costs 4.3	60/61	(2.251,61)	
613430 costs of invitations 4.4	60/61	(1.478,62)	(958,51)
613510 Contributions in kind 6	60/61	(142,60)	(62,60)
614000 Printing translation reproductiong 2.6	60/61	(47.113,31)	(72.341,60)
614010 Publications costs 5.1	60/61	(5.543,10)	(3.306,02)
614020 Internet sites 5.2	60/61	(62.784,00)	(38.605,32)
614100 Publicity Costs 5.3	60/61	(12.319,62)	(7.236,86)
614300 Seminars and exhibitions 5.5	60/61	(4.397,84)	(8.535,10)
614400 Other information - related costs 5.7	60/61	(144.062,39)	(112.862,63)
614500 Communications equip ( gadgets) 5.4	60/61		(6.443,25)
			(1.700,00)
<b>A.B.Gross operating margin (positive balance)</b>	70/61	<b>79.273,32</b>	<b>46.814,63</b>
<b>Gross operating margin (negative balance) (-)</b>	61/70		
C. Salaries, wages, social expenses and pensions (exh. VI, 2) (-)			
620200 Remuneration-salaried staff 1.1	62	(78.968,74)	(46.851,66)
620210 Contrib social / salaried staff 1.2	62	(48.626,96)	(25.920,70)
621000 Empl. contrib. social security /sal 1.2	62	(7.884,56)	(12.319,28)
621100 Reduction onss 1.1	62	(16.996,95)	(2.305,76)
623000 Other Personnell costs 1.5.	62	4.086,41	
625000 Allowance for vacation pay 1.1	62	(1.902,04)	(4.224,30)
625100 Application of vac. pay. provis 1.1	62	(9.726,26)	(2.081,62)
		2.081,62	



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**Balance sheet synoptic ASBL**

Values EUR

	Note	2009 2009	2008 2008
<b>Operating profit (+)</b>	70/64	<b>304,58</b>	
<b>Operating loss (-)</b>	64/70		<b>(37,03)</b>
<b>II. Financial revenues</b>	75	<b>14,39</b>	
751000 Fin. income from current assets	75	14,39	
<b>Financial expenses (-)</b>	65	<b>(318,97)</b>	<b>(53,56)</b>
657000 Banking expenses B.2	65	(318,97)	(53,56)
<b>Current loss before tax (-)</b>	65/70		<b>(90,59)</b>
<b>III. Extraordinary revenues</b>	76		
<b>Profit of current accounting year before tax (+)</b>	70/66		
<b>Loss of current accounting year before tax (-)</b>	66/70		<b>(90,59)</b>

ANNEX  
Annex: Breakdown of the provisional operating budget

EXPENDITURE		Budget	Actual	REVENUE		Budget	Actual
<b>Eligible expenditure</b>							
<b>A.1: Personnel costs</b>		92.720,00	88.541,96	<b>D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"</b>			
1. Salaries		76.500,00	60.069,75	<b>D.2 European Parliament grant</b>		422.676,77	405.056,44
2. Contributions			18.906,44	<b>D.3 Membership fees</b>		0,00	0,00
3. Professional training		9.100,00	3.591,66	<b>3.1 from member parties</b>			
4. Staff mission expenses		7.120,00	5.984,11	<b>3.2. from individual members</b>			
5. Other personnel costs		28.925,52	25.279,06	<b>D.4 Donations</b>		15.000,00	0,00
<b>A.2: Infrastructure and operating costs</b>		8.975,52	10.030,43	<b>4.1 above 500 EUR</b>		15.000,00	
1. Rent, charges and maintenance costs		2.000,00	0,00	<b>4.2 below 500 EUR</b>			
2. Costs relating to the installation, operation and maintenance of equipment		2.000,00	0,00	<b>D.5 Other own resources (to cover eligible expenditure) (to be listed)</b>		10.000,00	24.792,89
3. Depreciation of movable and immovable property		2.000,00	908,17	<b>own resources</b>		10.000,00	24.792,89
4. Stationery and office supplies		2.750,00	5.561,23				
5. Postal and telecommunications charges		11.200,00	5.543,10				
6. Printing, translation and reproduction costs		2.000,00	29,73				
7. Other infrastructure costs		66.500,00	75.166,78				
<b>A.3: Administrative expenditure</b>		1.500,00	2.066,65				
1. Documentation costs (newspapers, press agencies, databases)		50.500,00	67.285,01				
2. Costs of studies and research		10.000,00	0,00				
3. Legal costs		1.500,00	0,00				
4. Accounting and audit costs		25.050,00	16.978,69				
5. Support to affiliated organisations and subsidies to third parties		18.000,00	13.105,86				
6. Miscellaneous administrative costs		1.800,00	2.251,61				
<b>A.4: Meetings and representation costs</b>		2.000,00	1.478,62				
1. Costs of meetings of the political foundation		1.250,00	142,60				
2. Participation in seminars and conferences		2.000,00	0,00				
3. Representation costs		2.000,00	0,00				
4. Cost of invitations		2.000,00	0,00				
5. Other meeting-related costs		234.481,25	223.563,85				
<b>A.5: Information and publication costs</b>		24.000,00	62.784,00	<b>D.6 Contributions in kind</b>		49.597,04	47.113,31
1. Publication costs		17.611,25	12.319,62	project partner contribution		17.440,00	17.356,13
2. Creation and operation of Internet sites		3.000,00	4.397,84	service office costs		6.989,04	1.961,32
3. Publicity costs		187.370,00	144.062,39	work Secretary General		25.168,00	27.895,86
4. Communications equipment (gadgets)		2.500,00	0,00	<b>D. REVENUE (to cover eligible expenditure)</b>		497.273,81	476.962,64
5. Seminars and exhibitions		0,00	0,00				
6. Election campaigns		0,00	0,00	<b>E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)</b>			
7. Other information-related costs		2.500,00	0,00				
<b>A.6: Expenditure relating to contributions in kind</b>		49.597,04	47.113,31				
<b>A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"</b>							
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>		497.273,81	476.643,67				
<b>B.1: Non-eligible expenditure</b>		0,00	318,97				
1. Allocations to other provisions			318,97				
2. Financial charges							
3. Exchange losses							
4. Doubtful claims on third parties							
5. Others (to be specified)							
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>		0,00	318,97				
<b>C. TOTAL EXPENDITURE</b>		497.273,81	476.962,64	<b>E. REVENUE (to cover non-eligible expenditure)</b>		0,00	0,00
				<b>F. TOTAL REVENUE</b>		497.273,81	476.962,64
				<b>G. PROFIT/LOSS (F-C)</b>		0,00	0,00
<b>H.1 Allocation of own resources to the specific reserve account<sup>1</sup></b>							
<b>H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)<sup>1</sup></b>		0,00	0,00				

<sup>1</sup>: Not applicable to political foundations at European level

**STATEMENT OF REVENUES AND CHARGES**  
**AS AT DECEMBER 31, 2009**

In Euro

DESCRIPTION OF THE ACCOUNTANTS	Period		Cumul		Balance
	Debit	Credit	Debit	Crédit	
610000 Office rent + charges 2.1	8 880,00	0,00	8 880,00	0,00	8 880,00
610030 Other maintenance costs 2.1	2 394,30	1 480,00	2 394,30	1 480,00	914,30
611000 Maintenance equipment 2.2	3 422,88	216,46	3 422,88	216,46	3 206,42
611100 Other infrastructure costs 2.7	29,73	0,00	29,73	0,00	29,73
612000 Water, heating oil, electricity 2.1.	236,13	0,00	236,13	0,00	236,13
612100 Telephone, telegrams, postage 2.5	5 947,62	386,39	5 947,62	386,39	5 561,23
612200 Documentation costs 3.1	2 136,48	69,83	2 136,48	69,83	2 066,65
612300 Office supplies 2.4.	1 010,79	102,62	1 010,79	102,62	908,17
613205 Costs Securex+ meals tickets 1.2	7 270,71	5 361,22	7 270,71	5 361,22	1 909,49
613207 Costs of studies and research 3.2	96 854,01	29 569,00	96 854,01	29 569,00	67 285,01
613211 Accounting 3.4	5 095,17	0,00	5 095,17	0,00	5 095,17
613212 Auditing 3.4	719,95	0,00	719,95	0,00	719,95
613300 Staff missions expenses 1.4	3 824,46	242,80	3 824,46	242,80	3 581,66
613301 Other personnel - costs 1.5	4 330,32	248,25	4 330,32	248,25	4 082,07
613400 costs of meetings of political party 4.1	14 993,86	1 888,00	14 993,86	1 888,00	13 105,86
613410 participation seminars-conferences 4.2	2 617,33	365,72	2 617,33	365,72	2 251,61
613420 representation costs 4.3	1 528,62	50,00	1 528,62	50,00	1 478,62
613430 costs of invitations 4.4	142,60	0,00	142,60	0,00	142,60
613510 Contributions in kind 6	47 113,31	0,00	47 113,31	0,00	47 113,31
614000 Printing translation reproductiong 2.6	6 289,97	746,87	6 289,97	746,87	5 543,10
614010 Publications costs 5.1	71 492,30	8 708,30	71 492,30	8 708,30	62 784,00
614020 Internet sites 5.2	19 709,62	7 390,00	19 709,62	7 390,00	12 319,62
614100 Publicity Costs 5.3	6 586,21	2 188,37	6 586,21	2 188,37	4 397,84
614300 Seminars and exhibitions 5.5	163 454,39	19 392,00	163 454,39	19 392,00	144 062,39
614400 Other information - related costs 5.7	5 000,00	5 000,00	5 000,00	5 000,00	0,00
620200 Remuneration-salaried staff 1.1	51 312,82	2 685,86	51 312,82	2 685,86	48 626,96
620210 Contrib social / salaried staff 1.2	7 884,56	0,00	7 884,56	0,00	7 884,56
621000 Empl. contrib. social security /sal 1.2	18 456,58	1 459,63	18 456,58	1 459,63	16 996,95
621100 Reduction onss 1.1	0,00	4 086,41	0,00	4 086,41	-4 086,41
623000 Other Personnell costs 1.5.	2 313,15	411,11	2 313,15	411,11	1 902,04
625000 Allowance for vacation pay 1.1	9 726,26	0,00	9 726,26	0,00	9 726,26
625100 Application of vac . pay. provis 1.1	0,00	2 081,62	0,00	2 081,62	-2 081,62
657000 Banking expenses B.2	320,07	1,10	320,07	1,10	318,97
701000 Project contribution D.5	0,00	24 778,50	0,00	24 778,50	-24 778,50
705100 Contribution in kind D.6	0,00	47 113,31	0,00	47 113,31	-47 113,31
736000 Grant European Parliament D.2	360,22	405 416,66	360,22	405 416,66	-405 056,44
751000 Fin. income from current assets	492,25	506,64	492,25	506,64	-14,39
757000 Received discounts	360,22	360,22	360,22	360,22	0,00
<b>Total revenues and charges</b>	<b>572 306,89</b>	<b>572 306,89</b>	<b>572 306,89</b>	<b>572 306,89</b>	<b>0,00</b>