

Vereinte Europäische Linke/Nordische Grüne Linke
Parlamentsfraktion · EUROPÄISCHES PARLAMENT

307093 25.04.2013

Gabriele Zimmer
Fraktionsvorsitzende

Bruxelles, le 22.04.2013

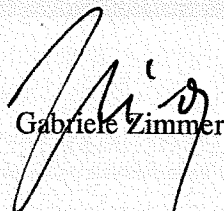
Monsieur Martin SCHULZ
Président du Parlement européen
Bur. PHS 09 B 011
Bruxelles

Objet : Rapport poste 400-période budgétaire 2012

Monsieur le Président,

Conformément à l'article 2.7.1 de la Réglementation régissant l'utilisation des crédits prévus au poste 400 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 la période budgétaire 2012.

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



Gabriele Zimmer



GUE/NGL

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

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

BUDGET ITEM 400

FINANCIAL YEAR 2012

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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 2012 TO 31 DECEMBER 2012**

**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 budget period 2012 ending 31/12/2012 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 400 (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 400;
- 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 194 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 400 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 400;
- 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 31/12/2012 and of the revenue and expenses for the year ending 31/12/2012;
- We have received all necessary explanations for the purpose of our work.

Zaventem, April 8th, 2013

RSM INTERAUDIT CVBA-SCRL
REGISTERED AUDITORS
REPRESENTED BY



BERNARD DE GRAND RY
PARTNER



KARINE MORRIS
PARTNER

BALANCE SHEET Group GUE / NGL
for financial Year 2012

	Notes	<u>31/12/2012</u>	<u>31/12/2011</u>
<u>ASSETS</u>			
FIXED ASSETS			
<i>Chapter 1 Intangible and tangible assets</i>	3		
.1 Intangible assets		0,00	0,00
.2 Tangible assets		<u>18.659,33</u>	<u>24.191,51</u>
Subtotal for Chapter 1		<u><u>18.659,33</u></u>	<u><u>24.191,51</u></u>
CURRENT ASSETS			
<i>Chapter 2 Debtors, stocks and other working assets</i>	5		
.1 Suppliers		6.150,00	4.698,42
.2 Staff		0,00	0,00
.3 VAT		86.584,34	52.230,98
.4 Stocks		0,00	0,00
.5 Various		<u>0,00</u>	<u>0,00</u>
Subtotal for Chapter 2		<u><u>92.734,34</u></u>	<u><u>56.929,40</u></u>
<i>Chapter 3 Financial assets</i>			
.1 Financial securities	4	0,00	0,00
.2 Cash and cash equivalent		<u>1.067.928,49</u>	<u>1.137.964,19</u>
Subtotal for Chapter 3		<u><u>1.067.928,49</u></u>	<u><u>1.137.964,19</u></u>
<i>Chapter 4 Deferred charges and accrued income</i>			
.1 Deferred charges		0,00	0,00
.2 Accrued income		<u>0,00</u>	<u>5,71</u>
Subtotal for Chapter 4		<u><u>0,00</u></u>	<u><u>5,71</u></u>
TOTAL ASSETS		<u><u>1.179.322,16</u></u>	<u><u>1.219.090,81</u></u>

BALANCE SHEET Group GUE / NGL
for financial Year 2012

	<i>Notes</i>	<u>31/12/2012</u>	<u>31/12/2011</u>
<u>LIABILITIES</u>			
<i>Chapter 1 Reserves</i>			
.1 Carry forward to next financial year	1	1.055.085,97	1.069.902,48
Subtotal for Chapter 1		<u>1.055.085,97</u>	<u>1.069.902,48</u>
<i>Chapter 2 Financial debts</i>			
.1 Financial debts of a residual duration 1 year		0,00	0,00
.2 Financial debts of a residual duration /= 1 year		<u>0,00</u>	<u>0,00</u>
Subtotal for Chapter 2		<u>0,00</u>	<u>0,00</u>
<i>Chapter 3 Other debts</i>			
.1 Other debts	6	0,00	0,00
.2 Charges settled in N but paid in N+1		<u>109.586,19</u>	<u>103.028,33</u>
Subtotal for Chapter 3		<u>109.586,19</u>	<u>103.028,33</u>
<i>Chapter 4 Deferred income / accrued charges</i>			
.1 Deferred income		14.650,00	46.160,00
.2 Accrued charges		<u>0,00</u>	<u>0,00</u>
Subtotal for Chapter 4		<u>14.650,00</u>	<u>46.160,00</u>
TOTAL LIABILITIES		<u>1.179.322,16</u>	<u>1.219.090,81</u>

**PROFIT AND LOSS ACCOUNT of the GUE/NGL Group
for financial Year 2012**

	<i>Notes</i>	<u>Year 2012</u>	<u>Year 2011</u>
<u>Receipts</u>			
<i>Chapter 1 Grants and other receipts from the European Parliament</i>			
.1		2.562.769,00	2.535.322,00
.2		0,00	0,00
Subtotal for Chapter 1		<u>2.562.769,00</u>	<u>2.535.322,00</u>
<i>Chapter 2 Own resources</i>			
.1		24.117,44	16.306,26
.2	2	62,13	273,27
.3		0,00	0,00
.4		0,00	0,00
.5		1.069.902,48	1.071.342,67
		<u>1.069.902,48</u>	<u>1.071.342,67</u>
Subtotal for Chapter 2		<u>1.094.082,05</u>	<u>1.087.922,20</u>
Total receipts		<u>3.656.851,05</u>	<u>3.623.244,20</u>
Grand total		<u>3.656.851,05</u>	<u>3.623.244,20</u>

**PROFIT AND LOSS ACCOUNT of the GUE/NGL Group
for financial Year 2012**

<u>Expenditure</u>	<i>Notes</i>	<u>Year 2012</u>	<u>Year 2011</u>
<i>Chapter 1 Staff</i>			
.1 Secretariat missions		403.369,10	418.326,30
.2 Recruitment		27,60	1.240,97
.3 Traineeships		42.077,94	41.613,88
.4 Salaries and related costs, fees		505,27	2.964,15
.5 Staff training		2.975,00	3.575,00
.6 Staff representation costs		0,00	0,00
Subtotal for Chapter 1		<u>448.954,91</u>	<u>467.720,30</u>
<i>Chapter 2 Equipment, routine administrative costs and operating costs</i>			
.1 Equipment, operating expenditure, computer-related engineering and maintenance			
	3	11.350,39	6.738,75
.2 Equipment, telecommunications-related installation and maintenance expenditure, office machinery, furniture and technical installations			
	3	5.623,28	6.243,93
.3 Stationery and office supplies		1.350,35	4.862,18
.4 Postage and telecommunications		11.748,57	28.992,31
.5 Printing and photocopying costs		27.974,57	22.718,04
.6 Office rental costs		0,00	0,00
Subtotal for Chapter 2		<u>58.047,16</u>	<u>69.555,21</u>
<i>Chapter 3 Documentation, studies and research</i>			
.1 Newspapers, magazines, press agencies and books		21.317,48	32.453,35
.2 Studies and research		0,00	0,00
.3 Databases		0,00	0,00
Subtotal for Chapter 3		<u>21.317,48</u>	<u>32.453,35</u>
<i>Chapter 4 Legal and accountancy fees, financial and other charges</i>			
.1 Legal costs		0,00	0,00
.2 Accounting costs/audits		13.382,85	20.931,50
.3 Financial charges and losses from currency exchange	2	703,40	2.381,59
.4 Translation and interpretation costs		17.701,70	16.212,00
.5 Other operating expenditure		0,00	0,00
Subtotal for Chapter 4		<u>31.787,95</u>	<u>39.525,09</u>

PROFIT AND LOSS ACCOUNT of the GUE/NGL Group

for financial Year 2012

Expenditure	<i>Notes</i>	<u>Year 2012</u>	<u>Year 2011</u>
<i>Chapter 5 Cost of meetings and representation</i>			
.1 Official Group meetings		64.181,01	70.103,49
.2 Other meetings and conferences		242.496,99	373.264,41
.3 Expenditure on entertainment		63.486,71	31.493,13
.4 Guests		21.721,84	6.064,49
.5 Individual fact finding missions of members		144.048,28	158.756,12
Subtotal for Chapter 5		<u>535.934,83</u>	<u>639.681,64</u>
<i>Chapter 6 Publications and publicity</i>			
.1 Posters, leaflets and booklets		43.259,58	19.487,30
.2 Advertising inserts and audiovisual advertising		27.000,00	26.328,24
.3 Advertising material, gadgets, publicity by telecommunication equipments		74.875,15	86.246,96
.4 Internet sites + e-publicity		28.309,84	15.512,63
.5 Visits to institutions, information stands		2.766,92	1.721,25
Subtotal for Chapter 6		<u>176.211,49</u>	<u>149.296,38</u>
<i>Chapter 7 Members of Parliament</i>			
.1	Members' political and information activities, administrative expenses and political and information activities of national delegations (details attached)	1.329.511,26	1.155.109,75
Subtotal for Chapter 7		<u>1.329.511,26</u>	<u>1.155.109,75</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>2.601.765,08</u>	<u>2.553.341,72</u>
Credits repayable to European Parliament		0	0
Amount carried forward to next financial year		1.055.085,97	1.069.902,48
Grand total		<u>3.656.851,05</u>	<u>3.623.244,20</u>

NOTES TO THE ANNUAL ACCOUNTS FINANCIAL YEAR 2012

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, revised by the Bureau on 22 March 2006 (PE 335.475/BUR), on 11 July 2007, on 20 September 2010, on 23 March 2011, on 26 September 2011 and on 02 July 2012.
- The internal financial rules of the Group.
- The accounting principles and the harmonized accounting plan adopted by the Secretaries-General of the political groups 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 400 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 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 charge 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 year:

1: Credits received by our group for the financial year N	€	2.562.769,00
2: Maximum amount of carry forward to N+1 (50% of 1)	€	1.281.384,50
3: Difference between total revenue and total expenditure at the end of the N financial year	€	1.055.085,97
4: Credits to be returned to the EP	€	0,00
5: Carry forward to financial year N+1	€	1.055.085,97

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. The balance sheet accounts in other currencies are translated into euro at the exchange of the end of the financial year.

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 5 photocopiers for € 21.840,00 a year

DETAIL OF THE EXECUTION OF THE DECENTRALISED CREDITS

CHAPTER 7, ARTICLE 1.

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

Chapter / article	Heading	Execution Year 2012	%	Execution Year 2011	%
1	Staff	114.239,09	8,59	144.472,52	12,51
2	Secretariat - equipment and expenses	1.946,20	0,15	2.886,07	0,25
3	Documentation, studies and research	22.121,35	1,66	22.470,70	1,95
4	Legal, accounting, financial and other operating costs	13.582,52	1,02	0,00	0,00
52	Other meetings and conferences	169.063,29	12,72	219.253,89	18,98
53	Representation costs	0,00	0,00	670,50	0,06
54	Guests	1.982,60	0,15	0,00	0,00
61	Posters, leaflets and booklets	434.250,49	32,66	346.112,73	29,96
62	Advertising inserts and audiovisual advertising	275.468,17	20,72	188.170,47	16,29
63	Advertising material, gadgets, publicity by telecommunication equipments	175.202,62	13,18	91.135,66	7,89
64	Websites Internet Sites + e-publicity	108.985,19	8,20	115.610,70	10,01
65	Visits to institutions; information stands	12.669,74	0,95	24.326,51	2,11
	<u>TOTAL ART. 7.1.</u>	1.329.511,26	100,00	1.155.109,75	100,00

Financial inventory financial year 2012

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% (€)	12.5% (€)	12.5% (€)	10% (€)	(€)
Opening balances (historical cost)	28.488,92	22.379,73	25.567,00	0,00	0,00	0,00	76.435,65
Less Items sold and entered in profit-and-loss account	15.045,00	5677,95	0,00	0,00	0,00	0,00	20.722,95
Plus Acquisitions during the financial year	0,00	0,00	4.628,76	0,00	0,00	0,00	4.628,76
Plus Transfers	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Result Closing balance at historical cost	13.443,92	16.701,78	30.195,76	0,00	0,00	0,00	60.341,46
Opening balances (accumulated depreciation)	-21.976,42	-13.152,61	-17.115,11	0,00	0,00	0,00	-52.244,14
Less Accumulated depreciation of items sold and entered in p/l account	15.045,00	5.677,95	0,00	0,00	0,00	0,00	20.722,95
Plus Depreciation charge for the financial year	-2.793,75	-3.191,69	-4.175,50	0,00	0,00	0,00	-10.160,94
Result Closing balance at historical cost	-9.725,17	-10.666,35	-21.290,61	0,00	0,00	0,00	-41.682,13
Net book value of fixed assets on 31/12/2011	6.512,50	9.227,12	8.451,89	0,00	0,00	0,00	24.191,51
Net book value of fixed assets on 31/12/2012	3.718,75	6.035,43	8.905,15	0,00	0,00	0,00	18.659,33