II

(Acts whose publication is not obligatory)

DOCUMENTS ANNEXED TO THE GENERAL BUDGET OF THE EUROPEAN COMMUNITIES

Statement of revenue and expenditure of the European Centre for the Development of Vocational Training (Cedefop) for the financial year 1986

(85/555/EEC)

Pursuant to Article 9 of Council Regulation (EEC) No 1416/76 of 1 June 1976 on the financial provisions applying to the European Centre for the Development of Vocational Training [1], 'the statement of revenue and expenditure of the Centre and the list of posts shall be published for information purposes in the *Official Journal of the European Communities*, at the same time as the budget of the Communities'.

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(1) OJ No L 164, 24. 6. 1976, p. 1.

Amounts in this budget document are expressed in ECU unless otherwise indicated.

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REVENUE

Summary

Chapter	Heading	Financial year 1986	Financial year 1985	Financial year 1984
1	*EEC subsidy*	7 360 000	4 900 000	4 181 755,32
2	*Miscellaneous revenue*	28 000	10 000	28 416,42
	GRAND TOTAL	**7 388 000**	**4 910 000**	**4 210 171,74**

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CHAPTER 1 — EEC SUBSIDY

CHAPTER 2 — MISCELLANEOUS REVENUE

Article Item	Heading	Financial year 1986	Financial year 1985	Financial year 1984
	CHAPTER 1			
1 00	***EEC subsidy***	7 360 000	4 900 000	4 181 755,32
	CHAPTER 1 — TOTAL	7 360 000	4 900 000	4 181 755,32
	CHAPTER 2			
2 00	***Proceeds of the sale of movable and immovable property***	p.m.	p.m.	0,—
2 10	***Letting and hiring***	p.m.	p.m.	0,—
2 20	***Revenue from and allowances for services rendered against payment***	p.m.	p.m.	0,—
2 30	***Reimbursement of various expenses***	14 000	5 000	14 512,76
2 40	***Gifts and legacies***	p.m.	p.m.	0,—
2 50	***Revenue from investments or loans; bank interest and other items***	14 000	5 000	13 903,66
2 51	***Exchange rate gains***	p.m.	p.m.	0,—
	CHAPTER 2 — TOTAL	28 000	10 000	28 416,42
	GRAND TOTAL	**7 388 000**	**4 910 000**	**4 210 171,74**

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CHAPTER 1 — EEC SUBSIDY

CHAPTER 2 — MISCELLANEOUS REVENUE

Article Item	Remarks
1 00	Council Regulation (EEC) No 337/75 of 10 February 1975 setting up a European Centre for the Development of Vocational Training (OJ No L 39, 13. 2. 1975, p. 1). Pursuant to Article 11 (2) of Regulation (EEC) No 337/75 of 10 February 1975, a subsidy allocated to the Centre is entered in the general budget of the European Communities. The revenue shown corresponds to the amount of the subsidy provided (see Article 6 3 2 of Part B of the statement of expenditure in Section III 'Commission' of the general budget).
2 30	This amount concerns the reimbursement of petty expenses (private telephone calls, etc.).
2 50	This amount concerns bank interest estimated to accrue to the Centre.
2 51	Council Regulation (EEC) No 1416/76 of 1 June 1976 on the financial provisions applying to the European Centre for the Development of Vocational Training (OJ No L 164, 24. 6. 1976, p. 1). The net loss or gains will be registered pursuant to Article 22 (c) of the Financial Regulation. Thus, only in the case of a positive balance at the end of each financial year will it be necessary to establish a revenue order.

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EXPENDITURE

General summary of appropriations (1986 and 1985) and outturn (1984)

Chapter	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
1	Staff	2 693 000	2 382 000	2 048 516,10
2	Administrative expenses	2 224 000	418 000	345 999,04
3	Operating expenditure	2 471 000	2 110 000	1 815 656,60
9	Expenditure not specifically provided for	p.m.	p.m.	0,—
	GRAND TOTAL	**7 388 000**	**4 910 000**	**4 210 171,74**

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CHAPTER 1 — STAFF

Article Item	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
	CHAPTER 1			
1 10	***Staff holding a post provided for in the list of posts***			
1 10 0	Basic salaries	1 710 000	1 400 000	1 221 619,54
1 10 1	Family allowances	137 000	110 000	101 566,92
1 10 2	Expatriation allowances	180 000	137 000	134 233,91
	Article 1 10 — Total	2 027 000	1 647 000	1 457 420,37
1 11	***Other staff***			
1 11 2	Local staff	45 000	45 000	34 504,36
	Article 1 11 — Total	45 000	45 000	34 504,36
1 13	***Employers' social security contributions***	98 000	70 000	75 531,24
1 14	***Miscellaneous allowances and grants***			
1 14 0	Childbirth allowances and death grants	1 000	1 000	0,—

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CHAPTER 1 — STAFF

Article Item	Remarks
1 10	
1 10 0	This appropriation is intended to cover basic salaries of the staff, as listed in the attached table, based on the actual regulations and on the probable adjustments.
1 10 1	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Articles 6, 7 and 8 of Annex IV thereto. These family allowances comprise : (a) head of household allowance : 5 % of the basic salary; (b) dependent child allowance; (c) education allowance.
1 10 2	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Article 10 of Annex IV thereto. The expatriation allowance is equal to 16 % of the aggregate of the basic salary, the head of household allowance and the dependent child allowance.
1 11	
1 11 2	This appropriation is intended to cover the salaries and employers' social security contributions of local staff. The appropriation will cover the emoluments of two local agents.
1 13	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Article 38 (1) and (2) thereof. This appropriation is intended to cover employers' national social security contributions or employers' contributions towards the insurance costs borne by the Centre.
1 14	
1 14 0	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Articles 39 and 40 thereof.

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CHAPTER 1 — STAFF *(cont'd)*

Article Item	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
1 14	*(cont'd)*			
1 14 1	Travel expenses for annual leave	40 000	36 000	33 735,29
1 14 5	Special allowance for accounting officers and administrators of advance funds	p.m.	p.m.	0,—
1 14 6	Constitution or maintenance of pension rights	p.m.		
	Article 1 14 — Total	41 000	37 000	33 735,29
1 15	***Overtime***	500	1 000	610,10
1 16	***Salary weightings***	100 000	286 000	153 775,52
1 17	***Supplementary services***			
1 17 0	Freelance interpreters and conference officers	20 000	15 000	10 971,23
1 17 2	Other services and work sent out for translation and typing	60 000	55 000	52 913,80
	Article 1 17 — Total	80 000	70 000	63 885,03
1 20	***Miscellaneous expenditure on staff recruitment***	16 000	8 300	309,87
1 21	***Travel expenses***	5 500	3 000	1 420,55
1 22	***Installation, resettlement and transfer allowances***	46 000	22 000	43 834,—

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CHAPTER 1 — STAFF *(cont'd)*

Article Item	Remarks
1 14	*(cont'd)*
1 14 1	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of stff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Article 15 of Annex IV thereto.
1 14 6	*New item* Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Article 37 of Annex VI thereto.
1 15	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of The European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Annex II thereto. Overtime worked by staff in categories C and D shall entitle him/her to compensatory leave or to remuneration. The same applies to local staff, when overtime is not offset by time off.
1 16	This appropriation is intended to cover the payment of salary weightings pursuant to the decisions taken by the Council.
1 17	
1 17 0	This appropriation is intended to cover the fees and travel expenses of freelance interpreters and conference technicians including the reimbursement of services provided by Commission interpreters.
1 17 2	This appropriation is intended to cover the employment of temporary staff and the costs of translation, reproduction (plans, drawings, graphs) and typing work sent out.
1 20	This appropriation is intended to cover travel and subsistence expenses of candidates called upon to fill a vacant post and expenditure for medical examinations upon recruitment.
1 21	This appropriation is intended to cover the reimbursement of travelling expenses due to the official upon taking up his duties, leaving the Centre or being transferred. It also covers the travelling expenses of members of his family.
1 22	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Articles 11 and 12 of Annex IV thereto.

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CHAPTER 1 — STAFF *(cont'd)*

CHAPTER 2 — ADMINISTRATIVE EXPENSES

Article Item	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
1 22	*(cont'd)*			
1 23	***Removal expenses***	50 000	22 100	20 812,46
1 24	***Temporary daily subsistence allowances***	17 000	6 600	9 447,60
1 25	***Allowances for staff placed on non-active status, retired in the interests of the service or dismissed***	p.m.	p.m.	0,—
1 30	***Mission expenses, duty travel expenses and other ancillary expenses***	140 000	140 000	133 642,67
1 40	***Special assistance grants***	p.m.	p.m.	0,—
1 42	***Restaurants and canteens***	p.m.	p.m.	0,—
1 43	***Medical service***	8 500	8 000	7 462,21
1 44	***Language courses, refresher courses and further vocational training***	18 000	16 000	11 395,92
1 49	***Other expenditure***	500	p.m.	728,91
	CHAPTER 1 — TOTAL	2 693 000	2 382 000	2 048 516,10
	CHAPTER 2			
2 10	***Rent***			
2 10 0	Rent	p.m.	2 000	0,—

CEDEFOP

CHAPTER 1 — STAFF *(cont'd)*

CHAPTER 2 — ADMINISTRATIVE EXPENSES

Article Item	Remarks
1 22	*(cont'd)* This appropriation is intended to cover: — installation allowance, — resettlement allowance, due to an official when he is obliged to change residence after taking up his appointment or when transferred to a new place of work or when he ends his service with the Centre and resettles in a new place.
1 23	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying town the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Article 16 of Annex IV thereto. This appropriation is intended to cover the reimbursement of removal expenses due to officials.
1 24	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Article 17 of Annex IV thereto. This appropriation is intended to cover the payment of temporary daily subsistence allowances.
1 30	This appropriation is intended to cover mission expenses for Centre staff.
1 43	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), and in particular Article 30 (2) thereof. This appropriation is intended to cover expenses for compulsory yearly medical examinations of the staff.
1 44	This appropriation is intended to cover the financial contribution of the Centre to the costs of refresher and other courses attended by members of the staff.

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CHAPTER 2 — ADMINISTRATIVE EXPENSES *(cont'd)*

Article Item	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
2 10	*(cont'd)*			
2 10 1	Deposits	p.m.	p.m.	0,—
	Article 2 10 — Total	p.m.	2 000	0,—
2 11	***Insurance***	3 000	1 700	1 628,67
2 12	***Water, gas, electricity, heating***	75 000	57 000	48 046,82
2 13	***Cleaning and maintenance***	94 000	70 000	70 814,29
2 14	***Fitting out of premises***	1 661 000	15 000	0,—
2 15	***Security and surveillance of the building***	p.m.	p.m.	0,—
2 19	***Other expenditure***	4 200	4 000	3 125,52
2 20	***Office machinery***			
2 20 0	Initial equipment	7 600	3 000	1 198,50
2 20 1	Renewal	8 000	9 800	5 537,48
2 20 2	Hire	2 000		
2 20 3	Maintenance, use and repair	3 500	3 500	2 955,23
	Article 2 20 — Total	21 100	16 300	9 691,21
2 21	***Furniture***			
2 21 0	Initial equipment	50 000	10 000	4 637,20
2 21 1	Renewal	15 000	500	0,—
2 21 3	Maintenance, use and repair	2 000	2 000	895,36
	Article 2 21 — Total	67 000	12 500	5 532,56

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CHAPTER 2 — ADMINISTRATIVE EXPENSES *(cont'd)*

Article Item	Remarks
2 11	This appropriation is intended to cover the various insurance contracts for the building Berlin 15, Bundesallee 22.
2 12	This appropriation is intended to cover current expenditure.
2 13	This appropriation is intended to cover costs for cleaning the occupied premises and keeping them in good order (rooms, lift, heating system, air-conditioning, electricity and water).
2 14	This appropriation covers the fitting-out of additional premises in order to cater for the increased activities in the information and documentation sector and the extension of the Communities.
2 19	This appropriation is intended to cover other current expenditure for the building not specifically provided for, in particular taxes and road charges, sanitation, removal of refuse, chimney-sweeping charges, etc.
2 20	
2 20 0	This appropriation is intended to cover office equipment essential for the satisfactory conduct of internal business affairs.
2 20 1	This appropriation is intended to cover the purchase of office equipment essential for the satisfactory conduct of internal business affairs.
2 20 2	*New item* This appropriation is intended to cover the hiring of office equipment.
2 20 3	This appropriation is intended to cover the maintenance and repair of office equipment essential for the satisfactory conduct of internal business affairs.
2 21	
2 21 0	This appropriation is intended to cover furnishing.
2 21 1	This appropriation is intended to cover the purehase of furniture for staff.
2 21 3	This appropriation is intended to cover the maintenance and repair of furniture.

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CHAPTER 2 — ADMINISTRATIVE EXPENSES *(cont'd)*

Article Item	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
2 22	***Technical equipment and installations***			
2 22 0	Initial equipment	20 000	16 000	13 063,70
2 22 1	Renewal	1 500	1 500	0,—
2 22 2	Hire	40 000	31 000	30 945,05
2 22 3	Maintenance, use and repair	10 000	7 000	4 815,11
	Article 2 22 — Total	71 500	55 500	48 823,86
2 23	***Transport equipment***			
2 23 0	Initial equipment	p.m.	p.m.	0,—
2 23 1	Renewal	17 000	p.m.	0,—
2 23 2	Hire	500	500	2,91
2 23 3	Maintenance, use and repair	1 500	1 500	891,33
	Article 2 23 — Total	19 000	2 000	894,24
2 25	***Documentation and library expenditure***			
2 25 0	Library expenses, purchase of books	5 000	4 000	2 460,04
2 25 2	Subcriptions to newspapers and periodicals	p.m.	p.m.	0,—
2 25 4	Binding and storage of library books	100	400	0,—
	Article 2 25 — Total	5 100	4 400	2 460,04
2 30	***Stationery and offices supplies***	60 000	40 000	46 634,85
2 31	***Postal charges and telecommunications***			
2 31 0	Postage on correspondence and delivery charges	35 000	30 000	30 001,43
2 31 1	Telephone, telegraph, telex, radio, television	65 000	70 000	48 865,38
	Article 2 31 — Total	100 000	100 000	78 866,81

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CHAPTER 2 — ADMINISTRATIVE EXPENSES *(cont'd)*

Article Item	Remarks
2 22	
2 22 0	This appropriation is intended to cover the cost of further purchase of technical equipment.
2 22 2	This appropriation is intended to cover the hire of technical equipment (e.g. a computer, reproduction equipment, projectors and video-recorders).
2 22 3	This appropriation is intended to cover the maintenance and repair costs of technical equipment and installations, in particular interpretation equipment.
2 23	
2 23 2	This appropriation is intended to cover the hiring of motor vehicles when the need arises (conferences, etc.).
2 23 3	This appropriation is intended to cover the cost of running and maintaining the official vehicle.
2 25	
2 25 4	This appropriation is intended to cover the cost of binding and other expenditure necessary for the preservation of books and publications.
2 30	This appropriation is intended to cover the cost of photocopying, supplies for the reproduction equipment, paper, office supplies.
2 31	
2 31 0	This appropriation is intended to cover expenditure for postal and delivery charges and for the delivery of parcels.
2 31 1	This appropriation is intended to cover fixed rental costs, the cost of communications, maintenance fees and the repair and maintenance of equipment.

CEDEFOP

CHAPTER 2 — ADMINISTRATIVE EXPENSES *(cont'd)*

CHAPTER 3 — OPERATING EXPENDITURE

Article Item	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
2 32	***Financial charges***			
2 32 0	Bank charges	p.m.	p.m.	0,—
2 32 1	Exchange rate losses	p.m.	p.m.	0,—
	Article 2 32 — Total	p.m.	p.m.	0,—
2 33	***Legal expenses***	p.m.	p.m.	0,—
2 34	***Damages***	p.m.	p.m.	0,—
2 39	***Other administrative expenditure***			
2 39 0	Miscellaneous insurance	4 000	5 000	3 069,17
2 39 1	Uniforms and working clothes	700	700	436,41
2 39 3	Departmental removals	2 200	700	594,70
2 39 4	Petty expenses	2 200	2 200	1 647,52
	Article 2 39 — Total	9 100	8 600	5 747,80
2 40	***Entertainment and representation expenses***	8 000	6 000	8 044,45
2 51	***Formal and informal meetings***	6 000	6 000	2 478,32
2 70	***Publications***	20 000	17 000	13 209,60
	CHAPTER 2 — TOTAL	2 224 000	418 000	345 999,04
	CHAPTER 3			
3 00	***Establishment of operational documentation***	170 000	150 000	120 261,15

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CHAPTER 2 — ADMINISTRATIVE EXPENSES *(cont'd)*

CHAPTER 3 — OPERATING EXPENDITURE

Article Item	Remarks
2 32	
2 32 1	This item is intended to cover exchange rate losses incurred by the Centre in the fulfilment of its budget commitments, in so far as these losses cannot be offset against exchange rate gains.
2 39	
2 39 0	This appropriation is intended to cover various insurances (e.g. injury to third parties, burglary, etc.).
2 39 1	This appropriation is intended to cover the purchase, care and cleaning of uniforms and working clothes.
2 39 3	This appropriation is intended to cover the costs of moving furniture/equipment within the building.
2 39 4	This appropriation is intended to cover other administrative expenditure not specifically provided for.
2 40	This appropriation is intended to cover representation expenses.
2 70	This appropriation is intended to cover publishing expenses not covered in Chapter 3, in particular expenses for the publication of the revenue and expenditure of the Centre in the *Official Journal of the European Communities* according to Article 9 of the financial provisions applying to the Centre.
3 00	This appropriation is intended to cover the costs involved in setting up an information and documentation system judged to be essential for the satisfactory conduct of the business of the Centre and includes cooperation contracts with specialized institutions, the costs of subscriptions for newspapers and journals and telecommunication charges and other fees relating to data bank access and utilization.

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CHAPTER 3 — OPERATING EXPENDITURE *(cont'd)*

Article Item	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
3 01	***Dissemination of information***	410 000	410 000	432 933,25
3 02	***Projects on the development and coordination of research work***			
3 02 0	Meeting expenses	400 000	460 000	344 491,31
3 02 1	Interpretation expenses	236 000	220 000	253 809,07
	Article 3 02 — Total	636 000	680 000	598 300,38
3 03	***Pilot studies and projects***	660 000	320 000	334 761,76
3 04	***Translation expenses***	305 000	370 000	254 160,28
3 05	***Management board meetings***	90 000	80 000	75 239,78
3 06	***Programme of exchange visits by training specialists***	200 000	100 000	
	CHAPTER 3 — TOTAL	2 471 000	2 110 000	1 815 656,60

CEDEFOP

CHAPTER 3 — OPERATING EXPENDITURE *(cont'd)*

Article Item	Remarks
3 01	This appropriation is intended to cover the cost of preparing, editing, publishing a Community bulletin on vocational training, the annual report, and other publications of the Centre, including costs of typing, printing, distribution and other freelance services.
3 02	
3 02 0	This appropriation is intended to cover the costs of preparing, holding and follow-up of expert meetings, working groups and conferences which serve to : — establish clear objectives for the various activities pursued by the Centre, — ensure that there is a follow-up to these activities, — take stock of the lessons to be drawn, including costs of freelance typing, printing and reproduction.
3 02 1	This appropriation is intended to cover the fees, travel expenses and daily allowances of freelance interpreters and conference technicians including the reimbursement of services provided by Commission interpreters, for all meetings connected with the implementation of the Centre's work programme and Management Board meetings.
3 03	This appropriation is intended to cover costs of concluding the conclusion of study contracts and the evaluation of experimental measures and pilot projects in accordance with the work programme, including costs of freelance typing.
3 04	This appropriation is intended to cover costs of freelance translations connected with the implementation of the Centre's work programme, including the costs of freelance typing.
3 05	This appropriation is intended to cover operating expenses of the management board and the select committee, also other informal meetings related to the administration of the Centre, including travel and subsistence expenses and the hiring of meeting rooms.
3 06	Council resolution of 2 June 1983 concerning vocational training measures relating to new information technologies (OJ No C 166, 25. 6. 1983, p. 1). Council resolution of 11 July 1983 concerning vocational training policies in the European Communities in the 1980s (OJ No C 193, 20. 7. 1983, p. 2). This appropriation is intended to cover the costs (including meetings, interpretation, travel expenses, translations) for the implementation of the programmes pursuant to those resolutions.

CEDEFOP

CHAPTER 9 — EXPENDITURE NOT SPECIFICALLY PROVIDED FOR

Article Item	Heading	Appropriations 1986	Appropriations 1985	Outturn 1984
	CHAPTER 9			
9 90	***Expenditure not specifically provided for***	p.m.	p.m.	0,—
	CHAPTER 9 — TOTAL	p.m.	p.m.	0,—
	GRAND TOTAL	**7 388 000**	**4 910 000**	**4 210 171,74**

CEDEFOP

CHAPTER 9 — EXPENDITURE NOT SPECIFICALLY PROVIDED FOR

Article Item	Remarks

CEDEFOP

List of posts 1986

Category and grade	Posts authorized for 1985	New posts	Posts authorized for 1986
Director	1	—	1
Deputy director	2	—	2
A 5	10 (1)	4 (2)	14 (3)
A 6	5 (4)	—	5 (4)
A 7	3	—	3
A 8	—	—	—
Total	21	4	25
B 1	2	1	3
B 3	3	—	3
B 5	3	—	3
Total	8	1	9
C 1	1	—	1
C 2	1	1	2
C 3	11	2	13
C 5	2	—	2
Total	15	3	18
D 2	—	—	—
D 4	—	—	—
Total	—	—	—
Grand Total	**44**	**8**	**52**

(1) Including four translators.
(2) Including two translators.
(3) Including six translators.
(4) Including three translators.