Statement of revenue and expenditure of the European Foundation for the Improvement of Living and Working Conditions for the financial year 1996

(96/259/EC)

Pursuant to Article 14, second subparagraph, of Council Regulation (EEC) No 1417/76 of 1 June 1976 on the financial provisions applying to the European Foundation for the Improvement of Living and Working Conditions [1], as amended by Regulation (EEC) No 1949/93 [2], 'the statement of revenue and expenditure and the list of posts shall be published in the *Official Journal of the European Communities,* at the same time as the general budget of the European Communities'.

(1) OJ No L 164, 24. 6. 1976, p. 16.

(2) OJ No L 181, 23. 7. 1993, p. 26.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

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

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

STATEMENT OF REVENUE

Summary

Title	Heading	Financial year 1996	Financial year 1995	Financial year 1994
1	*European Community subsidy*	12 400 000	10 143 648	11 240 000,—
5	*Miscellaneous revenue*	250 000	158 657	181 467,15
6	*Revenue for services rendered against payment*	150 000	38 664	38 135,83
	GRAND TOTAL	**12 800 000**	**10 340 969**	**11 459 602,98**

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 1

EUROPEAN COMMUNITY SUBSIDY

CHAPTER 1 0 — EUROPEAN COMMUNITY SUBSIDY

Article Item	Heading	Financial year 1996	Financial year 1995	Financial year 1994
	CHAPTER 1 0			
1 0 0	***European Community subsidy***	12 400 000	10 143 648	11 240 000,—
	CHAPTER 1 0 — TOTAL	12 400 000	10 143 648	11 240 000,—
	Title 1 — Total	**12 400 000**	**10 143 648**	**11 240 000,—**

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

TITLE 1

EUROPEAN COMMUNITY SUBSIDY

CHAPTER 10 — EUROPEAN COMMUNITY SUBSIDY

Article Item	Remarks
100	Council Regulation (EEC) No 1365/75 of 26 May 1975 on the creation of a European Foundation for the Improvement of Living and Working Conditions (OJ No L 139, 30. 5. 1985, p. 1), as amended by Regulation (EEC) No 1947/93 (OJ No L 181, 23. 7. 1993, p. 13). Pursuant to Article 15 (2) of this regulation a subsidy for the Foundation is entered in the general budget for the European Union. The revenue entered represents the subsidy provided (Article B3-4 2 0 of the statement of expenditure in Section III 'Commission' of the general budget).

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 5

MISCELLANEOUS REVENUE

CHAPTER 5 0 — PROCEEDS OF THE SALE OF MOVABLE AND IMMOVABLE PROPERTY

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS, BANK INTEREST AND OTHER ITEMS

CHAPTER 5 4 — MISCELLANEOUS REVENUE AVAILABLE FOR RE-USE BUT NOT USED

CHAPTER 5 9 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS

Article Item	Heading	Financial year 1996	Financial year 1995	Financial year 1994
	CHAPTER 5 0			
5 0 0	***Proceeds of the sale of movable and immovable property***	p.m.	2 474	2 529,52
	CHAPTER 5 0 — TOTAL	p.m.	2 474	2 529,52
	CHAPTER 5 2			
5 2 0	***Revenue from investments or loans, bank interest and other items***	200 000	148 465	134 337,39
	CHAPTER 5 2 — TOTAL	200 000	148 465	134 337,39
	CHAPTER 5 4			
5 4 0	***Miscellaneous revenue available for re-use but not used***	35 000	– 1 680	28 704,39
	CHAPTER 5 4 — TOTAL	35 000	– 1 680	28 704,39
	CHAPTER 5 9			
5 9 0	***Other revenue from administrative operations***	15 000	9 398	15 895,85
	CHAPTER 5 9 — TOTAL	15 000	9 398	15 895,85
	Title 5 — Total	**250 000**	**158 657**	**181 467,15**

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 5

MISCELLANEOUS REVENUE

CHAPTER 50 — PROCEEDS OF THE SALE OF MOVABLE AND IMMOVABLE PROPERTY

CHAPTER 52 — REVENUE FROM INVESTMENTS OR LOANS, BANK INTEREST AND OTHER ITEMS

CHAPTER 54 — MISCELLANEOUS REVENUE AVAILABLE FOR RE-USE BUT NOT USED

CHAPTER 59 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS

Article Item	Remarks

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 6

REVENUE FROM SERVICES RENDERED AGAINST PAYMENT

CHAPTER 60 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT

Article Item	Heading	Financial year 1996	Financial year 1995	Financial year 1994
	CHAPTER 60			
600	***Revenue from services rendered against payment***	100 000	p.m.	0,—
601	***Revenue from co-financing agreements***	p.m.	p.m.	0,—
602	***Revenue from sale of publications***	40 000	34 895	29 885,59
603	***Proceeds from the letting and hiring of immovable property***	10 000	3 769	8 250,24
	CHAPTER 60 — TOTAL	150 000	38 664	38 135,83
	Title 6 — Total	**150 000**	**38 664**	**38 135,83**
	GRAND TOTAL	**12 800 000**	**10 340 969**	**11 459 602,98**

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 6

REVENUE FROM SERVICES RENDERED AGAINST PAYMENT

CHAPTER 60 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT

Article Item	Remarks

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

STATEMENT OF EXPENDITURE

General summary of appropriations (1996 and 1995) and outturn (1994)

Title	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
1	Staff	5 800 000	5 212 796	4 977 587,82
2	Buildings, equipment and miscellaneous operating expenditure	1 170 000	1 030 368	1 057 164,58
3	Operating expenditure	5 830 000	6 126 901	4 657 697,02
	GRAND TOTAL	**12 800 000**	**12 370 065**	**10 692 449,42**

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 1

STAFF

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
	CHAPTER 1 1			
1 1 0	***Staff holding a post provided for in the list of posts***			
1 1 0 0	Basic salaries	3 755 000	3 169 725	2 927 182,16
1 1 0 1	Family allowances	488 000	401 126	372 999,98
1 1 0 2	Expatriation allowances	413 000	338 991	309 181,17
1 1 0 3	Secretarial allowances	49 000	29 417	26 554,73
	Article 1 1 0 — Total	4 705 000	3 939 259	3 635 918,04
1 1 2	***Further training, language courses, retraining and information for staff***	16 000	17 606	34 376,44
1 1 3	***Employer's social security contributions***			
1 1 3 0	Insurance against sickness	128 000	107 896	101 554,90
1 1 3 1	Insurance against accidents and occupational disease	25 000	24 037	20 000,—
1 1 3 2	Unemployment insurance	30 000	24 750	23 410,23
	Article 1 1 3 — Total	183 000	156 683	144 965,13

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

TITLE 1

STAFF

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Remarks
1 1 0	
1 1 0 0	This appropriation is intended to cover the payment of basic salaries, calculated on the basis of the list of posts annexed hereto.
1 1 0 1	Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15), and in particular Articles 6 to 8 of Annex IV thereto. These family allowances comprise : — head of household allowance: 5 % of the basic salary, — dependent child allowance, — education allowance.
1 1 0 2	Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15), and in particular Article 10 of Annex IV thereto. The expatriation allowance is equal to 16 % of the sum of basic salary, head of household allowance and dependent child allowance.
1 1 3	Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15), and in particular Article 38 (1) and (2) thereof.
1 1 3 2	The question of unemployment insurance for Foundation staff is being examined by the Council.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

Article Item	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
1 1 4	***Miscellaneous allowances and grants***			
1 1 4 1	Travel expenses for annual leave	99 000	98 317	81 265,99
1 1 4 5	Special allowance for accounting officers and administrators of advance funds	1 000	520	498,29
	Article 1 1 4 — Total	100 000	98 837	81 764,28
1 1 5	***Overtime***	25 000	23 632	28 708,11
1 1 7	***Supplementary services***			
1 1 7 5	Temporary staff and other services and work sent out for translation and typing	240 000	416 782	541 557,16
1 1 7 6	Officials seconded from Member State bodies	238 000	211 967	111 240,14
1 1 7 7	Trainee officials *(stagiaires)*	24 000	22 321	7 697,66
	Article 1 1 7 — Total	502 000	651 070	660 494,96
1 1 8	***Allowances and expenses on entering and leaving the service and on transfer***			
1 1 8 0	Miscellaneous expenditure on recruitment	58 000	13 117	78 220,12
1 1 8 1	Travel expenses (including members of the family)	10 000	1 393	1 225,11
1 1 8 2	Installation, resettlement and transfer allowances	33 000	14 197	10 847,35

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

Article Item	Remarks
1 1 4	
1 1 4 1	Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15), and in particular Article 15 of Annex IV thereto.
1 1 4 5	This appropriation is intended to cover special allowances, in accordance with the Financial Regulations applicable to the Foundation, for accountants and imprest holders.
1 1 5	Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15), and in particular Annex II thereto. Staff in categories C and D may receive compensation for overtime worked, either a flat-rate allowance or payment at the appropriate hourly rate.
1 1 7	
1 1 7 5	This appropriation is intended to cover expenditure on the employment of temporary staff and the costs of translation, reproduction (plans, drawings, graphs) and typing work sent out.
1 1 7 6	This appropriation is intended to enable the Foundation to organize a programme of exchange for civil servants from Member States and persons nominated by the Social Partners, as decided by the management of the Foundation in consultation with the Administrative Board.
1 1 7 7	This appropriation is intended to cover expenditure incurred in practical administrative training for young graduates and short training visits for civil servants of the Member States and persons nominated by the Social Partners.
1 1 8	
1 1 8 0	This appropriation is intended to cover travelling and subsistence expenses of candidates called upon to fill a vacant post, plus the cost of medical examinations on recruitment.
1 1 8 1	This appropriation is intended to cover the reimbursement of travelling expenses of staff upon taking up their duties, leaving the institution or being transferred. It also covers the travelling expenses of members of their families.
1 1 8 2	This appropriation is intended to cover : — installation allowance (as modified by correcting factor), — resettlement allowance (as modified by correcting factor), due to personnel obliged to change residence after taking up their appointments or when transferred to a new place of work or when they definitively cease their duties and resettle elsewhere.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

CHAPTER 13 — MISSIONS AND DUTY TRAVEL

CHAPTER 14 — SOCIOMEDICAL INFRASTRUCTURE

Article Item	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
118	*(cont'd)*			
1183	Removal expenses	39 000	9 891	12 677,56
1184	Temporary daily subsistence allowances	6 000	2 258	2 942,19
	Article 118 — Total	146 000	40 856	105 912,33
119	***Salary weightings***	– 347 000	– 195 689	– 200 146,—
	CHAPTER 11 — TOTAL	5 330 000	4 732 254	4 491 993,29
	CHAPTER 13			
130	***Mission expenses, travel expenses and other incidental expenditure***	430 000	433 977	450 742,91
	CHAPTER 13 — TOTAL	430 000	433 977	450 742,91
	CHAPTER 14			
140	***Restaurants and canteens***	26 000	32 401	25 000,—
141	***Medical service***	3 000	2 676	3 020,—
142	***Other welfare expenditure***	6 000	4 693	1 859,76
143	***Entertainment and representation expenses***	5 000	6 795	4 971,86
	CHAPTER 14 — TOTAL	40 000	46 565	34 851,62
	Title 1 — Total	**5 800 000**	**5 212 796**	**4 977 587,82**

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

CHAPTER 13 — MISSIONS AND DUTY TRAVEL

CHAPTER 14 — SOCIOMEDICAL INFRASTRUCTURE

Article Item	Remarks
118	*(cont'd)*
1183	Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15), and in particular Article 16 of Annex IV thereto. This appropriation is intended to cover the reimbursement of removal expenses owed to agents.
1184	Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15), and in Article 17 of Annex IV thereof. This appropriation is intended to cover the payment of temporary daily subsistence allowances owed to agents.
119	This article is intended to cover the payment of salary weightings, etc.
130	This appropriation is intended to cover mission and duty travel expenses for staff of the Foundation.
140	This appropriation is intended to complete the purchase of restaurant equipment and to subsidize canteen meals.
141	This appropriation is intended to cover annual medical examinations.
142	This appropriation is intended to cover expenditure by the Foundation on social welfare activities for its staff.
143	This appropriation is intended to cover representation expenditure.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 20 — RENTAL OF BUILDINGS AND ASSOCIATED COSTS

CHAPTER 21 — RENT

CHAPTER 22 — MOVABLE PROPERTY AND ASSOCIATED COSTS

Article Item	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
	CHAPTER 20			
201	***Insurance***	15 000	14 803	11 818,58
202	***Water, gas, electricity and heating***	41 000	39 998	63 948,94
203	***Cleaning and maintenance***	75 000	64 303	99 726,48
204	***Fitting-out of premises***	100 000	51 911	16 832,66
205	***Security and surveillance of buildings***	22 000	26 355	26 209,68
209	***Other expenditure on buildings***	36 000	34 550	33 702,22
	CHAPTER 20 — TOTAL	289 000	231 920	252 238,56
	CHAPTER 21			
210	***Rent***	p.m.	p.m.	0,—
	CHAPTER 21 — TOTAL	p.m.	p.m.	0,—
	CHAPTER 22			
220	***Technical installations and electronic office equipment***			
2200	New purchases of technical equipment and installations	7 000	4 903	6 063,41
2201	Replacement of technical equipment and installations		p.m.	0,—
2202	Hire of technical equipment and installations	36 000	38 299	44 724,81
2203	Maintenance, use and repair of technical equipment and installations	72 000	75 097	69 872,40

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 20 — RENTAL OF BUILDINGS AND ASSOCIATED COSTS

CHAPTER 21 — RENT

CHAPTER 22 — MOVABLE PROPERTY AND ASSOCIATED COSTS

Article Item	Remarks
201	This appropriation is intended to cover insurance contracts in respect of the building.
202	This appropriation is intended to cover consumption of these items during the financial year.
203	This appropriation is intended to cover the cost of maintaining the Foundation's offices.
204	This appropriation is intended to cover the cost of fitting out the Foundation's offices, and in particular the completion of the fitting out of the new building.
205	This appropriation is intended to cover the cost of security and supervision of the Foundation's offices.
209	This appropriation is intended to cover other recurring expenditure on buildings not specifically provided for, in particular taxes and rates, sanitation, removal of refuse, etc.
210	This article is intended to cover the rent of a 'bureau de passage' for the Foundation in Brussels.
220	
2200	This appropriation is intended to cover the purchase of technical equipment and installations.
2201	This item is intended to cover the replacement of technical equipment and installations.
2202	This appropriation is intended to cover the hire of technical equipment and installations.
2203	This appropriation is intended to cover the maintenance of technical equipment and installations.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 22 — MOVABLE PROPERTY AND ASSOCIATED COSTS *(cont'd)*

CHAPTER 23 — CURRENT ADMINISTRATIVE EXPENDITURE

Article Item	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
220	*(cont'd)*			
2204	Electronic office equipment	394 000	262 525	149 905,70
	Article 220 — Total	509 000	380 824	270 566,32
221	***Furniture***			
2210	New purchases of furniture	p.m.	7 702	79 983,—
2211	Replacement of furniture	p.m.	25 914	152 998,90
2213	Maintenance, use and repair of furniture	p.m.	p.m.	0,—
	Article 221 — Total	p.m.	33 616	232 981,90
223	***Vehicles***			
2231	Replacement of vehicles	26 000	23 991	0,—
2233	Maintenance, use and repair of vehicles	7 000	6 444	6 568,67
	Article 223 — Total	33 000	30 435	6 568,67
225	***Documentation and library expenditure***			
2250	Library funds, purchase of books	21 000	20 727	14 811,71
2252	Subscriptions to newspapers and periodicals	16 000	14 936	15 156,82
2255	Subscriptions to view-data services	11 000	10 894	5 564,43
	Article 225 — Total	48 000	46 557	35 532,96
	CHAPTER 22 — TOTAL	590 000	491 432	545 649,85
	CHAPTER 23			
230	***Stationery and office supplies***	30 000	39 811	25 995,13

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 22 — MOVABLE PROPERTY AND ASSOCIATED COSTS *(cont'd)*

CHAPTER 23 — CURRENT ADMINISTRATIVE EXPENDITURE

Article Item	Remarks
220	*(cont'd)*
2204	This appropriation is intended to cover the purchase, hire and maintenance of electronic office equipment.
221	
2210	This item is intended to cover the purchase of furniture for staff and equipment for conference rooms.
2213	This item is intended to cover the maintenance and repair of furniture.
223	
2233	This appropriation is intended to cover the cost of operating Foundation vehicles.
225	
2250	This appropriation is intended to cover the acquisition of books, documents and other non-periodical publications required by the Foundation.
2252	This appropriation is intended to cover the cost of subscriptions to newspapers, specialized periodicals, official journals, parliamentary papers, various bulletins and other specialized publications.
2255	This appropriation is to enable the Foundation to access on-line databases.
230	This appropriation is intended to cover the cost of purchasing paper, envelopes, office supplies and consumables for reproduction equipment.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 23 — CURRENT ADMINISTRATIVE EXPENDITURE *(cont'd)*

CHAPTER 24 — POSTAL AND TELECOMMUNICATIONS CHARGES

Article Item	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
232	***Financial charges***			
2320	Bank charges	42 000	36 646	43 000,—
	Article 232 — Total	42 000	36 646	43 000,—
235	***Uniforms and working clothes***	3 000	2 859	1 847,35
239	***Other administrative expenditure***			
2390	Publications	25 000	19 000	23 125,35
2394	Petty expenses	1 000	—	423,89
	Article 239 — Total	26 000	19 000	23 549,24
	CHAPTER 23 — TOTAL	101 000	98 316	94 391,72
	CHAPTER 24			
240	***Postage and delivery charges***	90 000	89 871	89 948,32
241	***Telephone, telegraph, telex, radio, television***	100 000	98 829	74 936,13
	CHAPTER 24 — TOTAL	190 000	188 700	164 884,45
	Title 2 — Total	**1 170 000**	**1 010 368**	**1 057 164,58**

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 23 — CURRENT ADMINISTRATIVE EXPENDITURE *(cont'd)*

CHAPTER 24 — POSTAL AND TELECOMMUNICATIONS CHARGES

Article Item	Remarks
232	
2320	This appropriation is intended to cover bank charges (commission, discount charges).
235	This appropriation is intended to cover the purchase, care and cleaning of uniforms and working clothes.
239	
2390	Council Regulation (EEC) No 1417/76 of 1 June 1976 on the financial provisions applying to the European Foundation for the Improvement of Living and Working Conditions (OJ No L 164, 24. 6. 1976, p. 16), as amended by Regulation (EEC) No 1949/93 (OJ No L 181, 23. 7. 1993, p. 26). This appropriation is intended to cover publication costs, particularly those involved in the publication in the *Official Journal of the European Communities* of the statement of revenue and expenditure of the Foundation according to Article 14 second subparagraph of the financial provisions.
2394	This appropriation is intended to cover other administrative expenditure not specifically provided for.
240	This appropriation is intended to cover expenditure on postal and delivery charges, including parcels sent by post or otherwise.
241	This appropriation is intended to cover fixed rental costs, the cost of calls and messages, maintenance fees, repairs and maintenance of equipment.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 3

OPERATING EXPENDITURE

CHAPTER 30 — OPERATING EXPENDITURE

Article Item	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
	CHAPTER 30			
300	***Establishment of operational documentation***	444 000	134 003	183 321,75
301	***Dissemination of information***			
3010	Publication of results of studies	1 008 000	1 218 835	597 522,63
3011	Publication of the annual report	45 000	34 500	36 661,20
3012	Marketing and promotional activities	378 000	166 544	205 095,55
	Article 301 — Total	1 431 000	1 419 879	839 279,38
302	***Participation in congresses and public events***	20 000	3 000	18 893,93
303	***Studies and pilot schemes relating to living and working conditions***	1 480 000	2 815 974	1 582 334,70
304	***Expenditure for meetings (Administrative Board, Committees of Experts, seminars, colloquia, coordination meetings, etc.) and interpretation costs thereof***			
3040	General costs of meetings	1 447 000	888 557	986 509,22
3041	Interpretation costs	180 000	154 930	134 650,77
3042	Meetings of the Administrative Board	200 000	165 024	129 824,22
3043	Meetings of the Committee of Experts	20 000	—	18 462,15
	Article 304 — Total	1 847 000	1 208 511	1 269 446,36

EUROPEAN FOUNDATION FOR THE IMPROVEMENT
OF LIVING AND WORKING CONDITIONS

TITLE 3

OPERATING EXPENDITURE

CHAPTER 30 — OPERATING EXPENDITURE

Article Item	Remarks
300	This appropriation is intended to cover the purchase of publications, the compilation of card indexes and catalogues and the necessary computer work to enable a selective documentation system to be created containing, in particular, up-to-date data, and information on recent developments and research in the fields concerned by the Foundation's work programmes.
301	
3010	This appropriation is intended to cover the publication costs of results of studies which will contribute to the implementation of the Foundation's work programmes.
3012	This appropriation is intended to cover the costs of marketing and promotional activities relating to the Foundation's work (surveys, brochures, videos, posters, etc.).
302	This appropriation is intended to cover the contribution from the Foundation to the work of similar institutions and foundations.
303	This appropriation is intended to cover funding study contracts and specific projects which will contribute to the implementation of the Foundation's work programme in relation to living and working conditions.
304	
3040	This appropriation is intended to cover the organization of seminars, colloquia, coordination and evaluation meetings which will contribute to the implementation of the Foundation's work programmes.
3041	This appropriation is intended to cover interpretation costs connected with the organization of board meetings, meetings of the Committee of Experts, seminars, colloquia, coordination and evaluation meetings which will contribute to the implementation of the Foundation's work programmes.
3042	This appropriation is intended to cover the operating expenses of the Administrative Board, including travel and subsistence expenses and the hire of rooms if necessary.
3043	This appropriation is intended to cover the operating expenses of the Committee of Experts, including travel and subsistence expenses and the hire of rooms if necessary.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 30 — OPERATING EXPENDITURE *(cont'd)*

Article Item	Heading	Appropriations 1996	Appropriations 1995	Outturn 1994
305	***Translation of study reports and working documents for seminars, coordination meetings, colloquia, etc.***	608 000	545 534	434 390,90
	CHAPTER 30 — TOTAL	5 830 000	6 126 901	4 327 667,02
	Title 3 — Total	**5 830 000**	**6 126 901**	**4 327 667,02**
	GRAND TOTAL	**12 800 000**	**12 350 065**	**10 362 419,42**

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

CHAPTER 30 — OPERATING EXPENDITURE *(cont'd)*

Article Item	Remarks
305	This appropriation is intended to cover the translation of the Foundation's study reports and the working documents for seminars, colloquia and evaluation meetings, etc., into the different Community languages.

EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND WORKING CONDITIONS

List of posts

Category and grade	Posts authorized for 1995	New posts	Reclassifications	Posts authorized for 1996
Director	1	—	—	1
Deputy director	1	—	—	1
A 4	7 (1)	—	—	7 (1)
A 5	10 (2)	—	—	10 (3)
A 6	9 (1)	1	—	10 (1)
A 7	1 (4)	—	—	1 (4)
A 8	—	—	—	—
Total	29	1	—	30
B 1	2	—	—	2
B 2	3	—	—	3
B 3	3	—	—	3
B 4	5	—	—	5
B 5	1	—	—	1
Total	14	—	—	14
C 1	3	—	—	3
C 2	5	—	—	5
C 3	7	—	—	7
C 4	13	1	—	14
C 5	7	—	—	7
Total	35	1	—	36
D 1	2	—	—	2
D 2	—	—	—	—
D 3	—	—	—	—
D 4	—	—	—	—
Total	2	—	—	2
Grand Total	**80**	**2**	—	**82**

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