

## 26. Cash and cash equivalents

This item, amounting to €49,903, has increased compared to the previous period by €(21,729) and is composed as follows:

(Values in €/000)	31 December 2013	31 December 2012	Change
Non-restricted bank and postal deposits	28,506	71,305	(42,799)
Restricted bank and postal deposits	20,905	0	20,905
Cash in hand	492	327	165
Accrued bank interest income	0	0	0
Accrued bank interest income	0	0	0
<b>Total cash and cash equivalents</b>	<b>49,903</b>	<b>71,632</b>	<b>(21,729)</b>

The balance of cash and cash equivalents represents active bank account balances at the end of the year and the amounts of cash, cheques and securities existing at the registered office, the work sites and the foreign subsidiaries.

The restricted deposits at 31 December 2013 relate

almost entirely to a revolving deposit account opened by the Romania branch, amounting to €20,905, for contractual advances received.

The following table shows the change in short-term bank overdrafts:

Analysis of cash and cash equivalents	note	31 December 2013	31 December 2012
<b>Cash and cash equivalents at the beginning of the year</b>			
Cash and cash equivalents	(26)	71,632	0
Payables to banks ord. c/a debit balance	(28)	(29,655)	(0)
		<b>41,977</b>	<b>0</b>
<b>Cash and cash equivalents at the end of the year</b>			
Cash and cash equivalents	(26)	49,903	71,632
Payables to banks ord. c/a debit balance	(28)	(17,593)	(29,655)
		<b>32,310</b>	<b>41,977</b>