

Independent Auditor's report to the general meeting of the association European Free Alliance ASBL for the year ended 31 December 2015

In accordance with our service contract dated 7 December 2012 with the European Union represented by the European Parliament, we report to you on the performance of our audit which was entrusted to Ernst & Young Réviseurs d'Entreprises scrl. This report includes the opinion on the balance sheet as at 31 December 2015, the income statement for the year ended 31 December 2015 (all elements together "the Annual Accounts") and on the final statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of political parties and foundations at European level.

Report on the Annual Accounts - Unqualified opinion

We have audited the Annual Accounts of European Free Alliance ASBL ("the Association") as of and for the year ended 31 December 2015, prepared in accordance with the financial-reporting framework applicable in Belgium, we have audited the final statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of European Free Alliance ASBL, and prepared in accordance with the rules and regulations applicable to funding of political parties and foundations at European level.

The Annual Accounts show a balance sheet total of € 215.417,55 and the income statement shows a profit for the year of € 19,28. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 40.735,64 and a carry-over to € 72.000.

Responsibility of the Members of the Board for the preparation of the Annual Accounts

The Members of the Board are responsible for the preparation of Annual Accounts that give a true and fair view in accordance with the financial-reporting framework as applicable in Belgium. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of Annual Accounts that give a true and fair view and that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the given circumstances.

The Members of the Board are responsible towards 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.

Responsibility of the Auditor

Our responsibility is to express an opinion on these Annual Accounts, based on our audit. Furthermore, with respect to the final statement of eligible expenditure, it is our responsibility to express an opinion on this final statement of eligible expenditure on the compliance with rules and regulations applicable to funding of political parties and foundations at European level.

We conducted our audit in accordance with the International Standards on Auditing (“ISAs”). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Annual Accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Annual Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association’s preparation and fair presentation of the Annual Accounts that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association’s internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Members of the Board, as well as evaluating the overall presentation of the Annual Accounts.

We have obtained from the Members of the Board and the Association’s officials the explanations and information necessary for performing our audit procedure and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit work included specific procedures to gather sufficient and appropriate audit evidence that the financial provisions and obligations of the grant award decision, Regulation (EC) No 2004/2003 and the underlying acts have been met.

Unqualified Opinion

In our opinion, the Annual Accounts (i.e. balance sheet, income statement) give a true and fair view of the Association’s net equity and financial position as at 31 December 2015, and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in Belgium and the final statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and foundations at European level.

Report on other legal and regulatory requirements

The Members of the Board are responsible for the compliance by the Association of the law of 27 June 1921 on not-for-profit associations, international not-for-profit associations and foundations, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament’s grant award decision, Regulation (EC) No 2004/2003 and the underlying acts.


We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts:

- without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- we do not have to report any transactions undertaken or decisions taken in violation of the Association’s articles of association or the Law for not-for-profit associations;
- the financial documents submitted by the European Free Alliance ASBL to the European Parliament are consistent with the financial provisions of the Bureau’s grant award decision;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising from the Regulation (EC) No 2004/2003 have been met;

- the obligations arising from the Bureau decision of 29 March 2004 have been met;
- the obligations arising from the grant award decision, in particular from Article II.7 - Award of contracts and Article II.11 - Eligible expenditure, have been met;
- any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision of 29 March 2004;
- the obligations arising out of Article 125(5) and (6) of the Financial Regulation have been met;
- the contributions in kind have actually been provided to the beneficiary and have been valued in compliance with the applicable rules.

Brussels, 22 March 2016

Ernst & Young Réviseurs d'Entreprises scrl
Auditor
represented by



Danielle Vermaelen
Partner*
* Acting on behalf of a BVBA/SPRL

16DV0540

Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

	Code	2015	2014
BALANS NA WINSTVERDELING			
ACTIVA			
VASTE ACTIVA			
Oprichtingskosten (toelichting 4.1)	20/28	20.684,26	24.725,32
Immateriële vaste activa (toelichting 4.2)	20		
211100 - Website (D)	21	3.249,52	6.912,74
211190 - Afschrijvingen Website (D)		13.402,85	13.402,85
		-10.153,33	-6490,11
Materiële vaste activa (toelichting 4.3)	22/27	17.434,76	17.812,58
Terreinen en gebouwen	22		
In volle eigendom van de vereniging	22/191		
Overige	22/192		
Installaties, machines en uitrusting	23		
In volle eigendom van de vereniging	231		
Overige	232		
Meubilair en rollend materieel	24	17.434,76	17.812,58
In volle eigendom van de vereniging	241	17.434,76	17.812,58
241000 - Furniture and Desk Equipment (D)		46.284,14	40325,72
241910 - Depreciation Furniture and Desk Equipment (D)		-28.849,38	-22513,14
Overig	242		
Leasing en soortgelijke rechten	25		
Overige materiële vaste activa	26		
In volle eigendom van de vereniging	261		
Overige	262		
Activa in aanbouw en vooruitbetalingen	27		
Financiële vaste activa (toelichting 4.4/4.5.1)	28		
Verbonden entiteiten (toelichting 4.13)	280/1		
Deelnemingen in verbonden vennootschappen	280		
Vorderingen	281		
4.13)	282/3		
Deelnemingen	282		
Vorderingen	283		
Andere financiële vaste activa	284/8		
Aandelen	284		
Vorderingen en borgtochten in contanten	285/8		
VLOTTENDE ACTIVA	29/58	194.733,27	192.895,47
Vorderingen op meer dan één jaar	29		

Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

Handelsvorderingen	290		
Overige vorderingen	291		
rente	2915		
Voorraden en bestellingen in uitvoering	3		
Voorraden	30/36		
Grond- en hulpstoffen	30/31		
Goederen in bewerking	32		
Gereed product	33		
Handelsgoederen	34		
Onroerende goederen bestemd voor verkoop	35		
Vooruitbetalingen	36		
Bestellingen in uitvoering	37		
Vorderingen op ten hoogste één jaar	40/41		
Handelsvorderingen	40	84.285,33	108.511,23
		10.674,25	26.247,54
		10.674,25	26247,54
Overige vorderingen	41	73.611,08	82.263,69
		68.408,76	82283,69
		5.202,32	
		0,00	
rente	415		
Geldbeleggingen (toelichting 4.5.1/4.6)	50/53		
Liquide middelen	54/58	100.001,17	65.134,70
		34.802,70	16087,74
		9.613,10	7774,19
		40.744,69	40789,41
		14.561,38	341,42
		0,00	
		279,30	141,94
		-0,00	
		0,00	
Overlopende rekeningen (toelichting 4.6)	490/1	10.446,77	9.249,54
		10.446,77	9249,54
		-0,00	
Rekeningen niet in het Belgische standaard schema	AXX	0,00	0,00
		0,00	0,00

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Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

TOTAAL VAN DE ACTIVA	20/58					207.620,79
PASSIVA						
EIGEN VERMOGEN	10/15					40.716,36
Fondsen van de vereniging	10					
Beginvermogen	100					
Permanente financiering	101					
Herwaarderingsmeerwaarden	112					
Bestemde fondsen (toelichting 4.7)	13	40.735,84				40.716,36
131000 - Fondsen bestemd voor sociaal passief (C)	14	40.735,84				40.716,36
Overgedragen winst (verlies)						
(+)/(-)	14	-0,00				-0,00
140000 - Overgedragen winst (C)	15					
Kapitaalsubsidies	16					
VOORZIENINGEN	160/5					
Voorzeningen voor risico's en kosten	160					
Pensioenen en soortgelijke verplichtingen	161					
Belastingen	162					
Grote herstellings- en onderhoudswerken	163/5					
Overige risico's en kosten (toelichting 4.7)	168					
Voorzeningen voor schenkingen en legaten met terugnemingsrecht (toelichting 4.7)	17/49					
SCHULDEN	17					167.009,43
Schulden op meer dan één jaar (toelichting 4.8)						
Financiële schulden	170/4					
Achtergestelde leningen	170					
Niet-achtergestelde obligatieleningen	171					
Leasingschulden en soortgelijke schulden	172					
Kredietinstellingen	173					
Overige leningen	174					
Handelsschulden	175					
Leveranciers	1750					
Te betalen wissels	1751					
Ontvangen vooruitbetalingen op bestellingen	176					
Overige schulden	179					
Rentendragend	1780					
Niet-rentedragend of gekoppeld aan een abnormaal lage rente	1791					
Borgtochten ontvangen in contanten	1792					
Schulden op ten hoogste één jaar	42/48	102.681,91				85.067,01
Schulden op meer dan één jaar die binnen het jaar vervallen (toelichting 4.8)	42					
Financiële schulden	43					
						7.974,88

Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

Kredietinstellingen	430/8	7.974,88		
433000 - Schulden rekening-courant (C)		7.974,88		
Overige leningen	439			
Handelsschulden	44	39.426,02	44.225,80	
Leverandiers	440/4	39.426,02	44.225,80	
440000 - Leveranciers (C)		18.443,02	32125,8	
440500 - Creditor clients (C)		4.200,00		
444000 - Te ontvangen facturen (C)		16.783,00		
444100 - Op te stellen creditnota's (C)			12100	
Te betalen wissels	441			
Ontvangen vooruitbetalingen op bestellingen	46			
460000 - Ontvangen voorafbetalingen bestellingen (C)				
Schulden met betrekking tot belastingen, bezoldigingen en sociale lasten (toelichting 4.8)	45	55.281,01	40.841,21	
Belastingen	450/3	12.443,92	9.857,57	
453000 - Ingehouden voorheffingen (C)		12.443,92	9857,57	
Bezoldigingen en sociale lasten	454/9	42.837,09	30.983,64	
454000 - Rijksdienst sociale zekerheid (C)		7.431,92	9715,4	
455000 - Bezoldigingen (C)		-0,00		
456000 - Vakantiegeld (C)		35.405,17	21288,24	
Diverse schulden	48	-0,00	-0,00	
Vervallen obligaties, coupons en borgtochten ontvangen in contanten	480/8			
Andere rentetragende schulden	4890			
Andere schulden, niet-rentetragend of gekoppeld aan een abnormaal lage rente	4881	-0,00	-0,00	
489100 - Other debits / interest of subvention account - 86 (C)		-0,00		
Overlopende rekeningen (toelichting 4.8)	492/3	72.000,00	81.942,42	
492000 - Toe te rekenen kosten (C)				
492100 - Provision for eligible expenses to be carried over (C)		72.000,00	81942,42	
493000 - Over te dragen opbrengsten (C)				
Rekeningen niet in het Belgische standaard schema	BXX	-0,00	-105,00	
240910 - Furniture and Desk Equipment depreciation (D)		-0,00		
499000 - Wachtrekeningen (C)		-0,00	-105	
TOTAAL VAN DE PASSIVA	10/49	215.417,55	207.620,79	
RESULTATENREKENING	70/74	844.655,25	707.849,91	
Bedrijfsopbrengsten	70		0,00	
Omzet (toelichting 4.9)				
701000 - Subvention of the European parliament (C)				
702000 - Member contributions (C)				
704000 - Participation Fees (C)				





Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

705000 - Donations (C)				
707000 - Other income (C)				
707100 - Project Contribution (C)	(+)/()	815.547,53	671.139,50	
loename (afname)			89373,66	
Geproduceerde vaste activa	71		525954,84	
Lidgeld, schenkingen, legaten en subsidies (toelichting 4.9)	72			
Lidgeld, schenkingen, legaten en subsidies (toelichting 4.9)	73			
730000 - Lidgeld (stortingen) werkelijke leden (C)		695.911,11		
733000 - Subvention of the European parliament (C)		77.283,00		
733010 - Member contributions (C)		14.700,00		
733020 - Project contribution (C)		3.390,00		
733040 - Participation fees (C)		1.961,00		
733050 - Donations (C)		360,00		
733060 - Other income (C)		81.942,42	55811	
734000 - Carry Over Eligible Expense (take back) (C)		29.107,72	36.710,41	
Andere bedrijfsopbrengsten	74	10.237,82	28618,17	
740100 - Other income from Centre Maurits Coppleiers (C)			1194,34	
743000 - Diversa bedrijfsopbrengst (C)		16.518,32	5287,23	
745000 - Contributions in Kind (C)		2.351,58	1610,67	
749100 - Tax withheld reduction (C)		843.700,46	707.071,05	
Bedrijfskosten	60/64			
Handelsgoederen, grond- en hulpstoffen	60			
Aankopen	600/8			
Voorraad: afname (toename)	609			
Diensten en diverse goederen	61			
610000 - Rent building (D)		507.364,54	480.063,95	
610100 - Rent Office Equipment (D)		10.942,82	18508,93	
611000 - Maintenance costs (D)		8.416,07	5463,28	
611103 - Fees other (D)		10.049,04	7207,53	
612100 - Telephone (D)		3.625,37	33,33	
612110 - GSM (D)		3.581,11	4004,26	
612200 - Postage (D)		3.132,47	2651,07	
612300 - Electricity - Heating (D)		459,82	436,55	
612500 - Office Equipment (D)		1.872,25	3004,81	
612510 - Leaflets, booklayers (D)		2.129,19	4032,24	
612520 - Informatics Costs (D)		11.736,25	2104,03	
612530 - Subscriptions, magazines, papers (D)		5.165,00	3863,58	
612540 - Gadgets (D)		182,24	300,43	
613200 - Fees Other (D)		4.341,84	475	
		0,38		

Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

613210 - Fees Audit (D)	14.520,00	14.520
613220 - Fees Accountant (D)		-400
613230 - Fees Translators (D)	8.752,22	6454,03
613240 - Fees Social Bureau (D)	2.918,15	1968,87
613250 - Fees Lawyer (D)	36,06	
613260 - Fees Ticket Restaurant (D)	990,34	660,21
613500 - Insurances (D)	602,54	500,54
615110 - General Assembly (D)	98.373,46	100565,5
615120 - Bureau Meeting (D)	17.900,60	16070,87
615130 - Conferences (D)	69.161,58	10453,97
615140 - Other Meeting costs (D)	50.563,66	53277,27
615200 - Information and publication costs (D)	40.871,39	36749,19
615210 - Legal Publication (D)	132,39	122,94
615300 - Representation presents (D)	2.606,26	
615400 - EFAY (D)	35.000,00	35000
615500 - European Elections (D)		64611,07
616000 - Expenditure relating to contributions in kind (D)	15.080,00	5287,23
616010 - Non eligible cost (D)	12.251,14	
616100 - Carry Over Eligible Expenses (D)	72.000,00	81942,42
617000 - Uitzendpersoneel (D)		175
Bezoldigingen, sociale lasten en pensioenen (toelichting 4.9)	323.773,85	213.159,33
620200 - Bezoldigingen : Bedienden (D)	227.887,96	156566,8
620210 - Provisie vakantiegeld (D)	35.405,17	21288,24
620220 - Provision Vakantiegeld (terugneme) (D)	-21.288,24	-21752,37
621000 - Werkgeversbijdragen sociale verzekering (D)	60.190,12	43011,84
623000 - Overige personeelskosten (D)	3.347,36	3628,65
623100 - Medical services (D)	155,03	223,91
623150 - Professional training (D)	650,31	
623200 - Meal tickets (D)	6.749,88	3575,7
623300 - Insurance Employees (D)	1.009,98	1122,7
623400 - Staff mission expenses (D)	8.765,00	5230,02
623500 - Canteen Expenses (D)	881,68	283,84
materiële vaste activa	9.999,46	9.030,37
630200 - Materiële vaste activa : Afschrijving (D)	9.999,46	900,37
handelsvorderingen: toevoegingen (terugnemingen) (toelichting 4.9)	2.500,00	4.775,00
633000 - Mindenwaarde handelsvorderingen: Toevoeging (D)	2.500,00	
634000 - Mindenwaarde handelsvorderingen < 1 jaar: Toevoeging (D)		4775
(toelichting 4.9)	630	6314
	(+)/(-)	(+)/(-)
	635/8	4775

Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

Andere bedrijfskosten (toelichting 4.9)		640/8	42,61	42,40
640000 - Bedrijfsbelastingen (D)			42,61	42,4
645000 - Contribution in kind (D)			0,00	
Als herstructureringskosten geactiveerde bedrijfskosten				
Bedrijfswinst (Bedrijfsverlies)		649	954,79	778,88
Financiële opbrengsten		9901	230,92	168,59
Opbrengsten uit financiële vaste activa	(-)	75		
Opbrengsten uit vlottende activa	(+)/(-)	750	63,75	
751000 - Opbrengsten uit vlottende activa (C)		751	63,75	
Andere financiële opbrengsten (toelichting 4.10)		752/9	187,17	188,59
754000 - Wisselresultaten winst (C)				0,01
757000 - Verrekenen discontos (C)			46,58	
757010 - Betalingsverschil aankoop (C)			0,56	0,27
758000 - Bank Interest (C)			120,03	168,31
Financiële kosten (toelichting 4.10)		65	1.130,28	913,92
Kosten van schulden		650	1.042,43	847,12
650000 - Rente, commissie & kosten schulden (D)			122,07	47,8
650400 - Bank Charges (D)			920,36	798,32
uitvoering en handelsvorderingen: toevoegingen (terugnemingen)	(+)/(-)	651	87,85	66,80
Andere financiële kosten		652/9	84,04	63,27
653200 - Interest suppliers (D)				1,53
656100 - Voorzieningen: financieel kar. Terugneme (D)				2
657010 - Betalingsverschil verkoop (D)				
659000 - Payment differences (D)			3,01	
Winst (Verlies) uit de gewone bedrijfsuitoefening	(+)/(-)	9902	55,43	33,53
Uitzonderlijke opbrengsten		76		
materiële vaste activa		760		
Terugneming van waardeverminderingen op financiële vaste activa		761		
Terugneming van voorzieningen voor uitzonderlijke risico's en kosten		762		
Meerwaarden bij de realisatie van vaste activa		763		
Andere uitzonderlijke opbrengsten (toelichting 4.10)		764/9		
Uitzonderlijke kosten		66		
Immateriële en materiële vaste activa		660		
Waardeverminderingen op financiële vaste activa		661		
Voorzieningen voor uitzonderlijke risico's en kosten: toevoegingen (bestedingen)	(+)/(-)	662		
Minderwaarden bij de realisatie van vaste activa		663		
Andere uitzonderlijke kosten (toelichting 4.10)		664/8		
Als herstructureringskosten geactiveerde uitzonderlijke kosten	(-)	669		

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Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

Rekeningen niet in het Belgische standaard schema				
	670100 - Roerende voorheffing (D)		55,43	
	691000 - Overboeking op de bestemde fondsen (D)		36,15	
			19,28	
				33,53
Winst (Verlies) van het boekjaar				
		(+)/(-)		
RESULTAATVERWERKING				
Te bestemmen winst (verlies)				
	Te bestemmen winst (verlies) van het boekjaar	(+)/(-)	-0,00	
	Overgedragen winst (verlies) van het vorige boekjaar	(+)/(-)	-0,00	
Onttrekking aan het eigen vermogen				
	aan het kapitaal en aan de uitgiftepremies	(+)/(-)		
	aan de reserves			
Toevoeging aan het eigen vermogen				
	Over te dragen winst (verlies)	(+)/(-)		
Lijst van de controles uitgevoerd op het volledig schema voor verenigingen				
<u>BALANS</u>				
Vaste activa				
	22/27 = 22 + 23 + 24 + 25 + 26 + 27			OK
	22 = 22/91 + 22/92			OK
	23 = 231 + 232			OK
	24 = 241 + 242			OK
	26 = 261 + 262			OK
	280/1 = 280 + 281			OK
	282/3 = 282 + 283			OK
	284/8 = 284 + 285/8			OK
	28 = 280/1 + 282/3 + 284/8			OK
	20/28 = 20 + 21 + 22/27 + 28			OK
Vlottende activa				
	29 = 290 + 291			OK
	291 >= 2915			OK
	30/36 = 30/31 + 32 + 33 + 34 + 35 + 36			OK
	3 = 30/36 + 37			OK
	40/41 = 40 + 41			OK
	41 >= 415			OK
	29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1			OK
Eigen vermogen				
	10 = 100 + 101			OK
	10/15 = 10 + 12 + 13 + 140 + 141 + 15			OK
Voorzieningen				

DKS

C.M.G.

Bedrijf: 1 - Europese Vrije Alliantie
Interne jaarrekening - Uitgebreid verslag (Vereniging)

Schulden				
160/5 = 160 + 161 + 162 + 163/5	OK			OK
16 = 160/5 + 168	OK			OK
170/4 = 170 + 171 + 172 + 173 + 174	OK			OK
175 = 1750 + 1751	OK			OK
17 = 170/4 + 175 + 176 + 178	OK			OK
179 = 1790 + 1791 + 1792	OK			OK
43 = 430/8 + 439	OK			OK
44 = 440/4 + 441	OK			OK
45 = 450/3 + 454/9	OK			OK
42/48 = 42 + 43 + 44 + 45 + 46 + 48	OK			OK
48 = 480/8 + 4890 + 4891	OK			OK
17/49 = 17 + 42/48 + 482/3	OK			OK
Balansbataal				
20/58 = 20/28 + 29/58	OK			OK
10/49 = 10/15 + 18 + 17/49	OK			OK
20/58 = 10/49	OK		207.725,79	OK
RESULTATENREKENING				
70/74 = 70 + 71 + 72 + 73 + 74	OK			OK
80 = 800/8 + 809	OK			OK
60/64 = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 849	OK			OK
9901 = 70/74 - 80/64	OK			OK
75 = 750 + 751 + 752/9	OK			OK
65 = 650 + 651 + 652/9	OK			OK
9902 = 9901 + 75 - 65	OK			OK
76 = 760 + 761 + 762 + 763 + 764/9	OK			OK
66 = 660 + 661 + 662 + 663 + 664/8 + 689	OK			OK
9904 = 9902 + 76 - 66	OK			OK
Niet-verbonden rekeningen				
	Niet (OK)	55,43		Niet (OK)
	-0,00			-0,00
				33,53
			XXX	

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EFA Budget-ACTUAL 2015

EXPENDITURE		Budget 2015	31/12/2015	REVENUE	Budget 2015	ACTUAL
Eligible expenditure 2015		322,500.00	327,672.34	D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"		81,942.42
A.1: Personnel costs		175,921.61	242,024.43			
1. Salaries		130,901.95	60,190.12			
2. Contributions		5,600.00	650.31	D.2 European Parliament grant		728,742.52
3. Professional training		5,270.58	8,765.00	D.3 Membership fees		83,000.00
4. Staff mission expenses		4,805.96	16,042.42	D.3 Membership fees		83,000.00
5. Other personnel costs		83,280.00	71,873.24	3.2. from individual members		
A.2: Infrastructure and operating costs		34,000.00	31,290.16	D.4 Donations		1,961.00
1. Rent, charges and maintenance costs		7,500.00	0.00	4.1 above 500 EUR		1,961.00
2. Costs relating to the installation, operation and maintenance of equipment		4,000.00	9,999.46	4.2 below 500 EUR		
3. Depreciation of movable and immovable property		2,160.00	2,129.19	D.5 Other own resources (to cover eligible expenditure)		
4. Stationery and office supplies		2,520.00	7,173.40	(to be listed)		
5. Postal and telecommunications charges		15,600.00	20,488.47	participation fees		21,032.50
6. Printing, translation and reproduction costs		17,500.00	602.54	project contributions		3,390.00
7. Other infrastructure costs		62,858.98	54,480.63	other income		14,700.00
A.3: Administrative expenditure		1,892.31	7,000.00			2,942.50
1. Documentation costs (newspapers, press agencies, databases)		7,000.00	168.45			
2. Costs of studies and research		1,128.20	11,846.15			
3. Legal costs		11,846.15	14,520.00			
4. Accounting and audit costs		35,000.00	35,000.00			
5. Support to affiliated organisations and subsidies to third parties		6,192.32	4,792.16			
6. Miscellaneous administrative costs		246,257.57	238,605.46			
A.4: Meetings and representation costs		115,000.00	116,274.06			
1. Costs of meetings of the political party		100,000.00	69,161.56			
2. Participation in seminars and conferences		6,606.06	2,606.26			
3. Representation costs		2,151.51	0.00			
4. Cost of invitations		22,500.00	50,563.56			
5. Other meeting-related costs		117,198.43	50,561.47			
A.5: Information and publication costs		30,698.43	40,871.34			
1. Publication costs		4,000.00	5,166.00			
2. Creation and operation of internet sites		20,000.00	4,341.34			
3. Publicity costs		5,000.00	4,341.34			
4. Communications equipment (gadgets)		30,000.00				
5. Seminars and exhibitions		27,500.00	182.24			
6. Election campaigns ¹		15,080.00	15,080.00	D.6 Contributions in kind		15,080.00
7. Other information-related costs		72,000.00	72,000.00			
A.6: Expenditure relating to contributions in kind						
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"						
A. TOTAL ELIGIBLE EXPENDITURE		847,174.98	830,973.14	D. REVENUE (to cover eligible expenditure)		833,210.03
B.1: Non-eligible expenditure		1,000.00		E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)		
1. Allocations to other provisions				cost re-invoiced to CMC		
2. Financial charges		617.61		Contributions in kind		1,438.32
3. Exchange losses		2,500.00				
4. Doubtful claims on third parties		10,237.82				10,237.82
5. Others (cost re-invoiced to CMC)		1,438.32				1,438.32
6. Others excess in income in kind						
B. TOTAL NON-ELIGIBLE EXPENDITURE		1,000.00	14,793.75	E. REVENUE (to cover non-eligible expenditure)		11,676.14
C. TOTAL EXPENDITURE		848,174.98	844,866.89	F. TOTAL REVENUE		844,886.17
				G. Profit/loss (F-C)		19.28
H.1 Allocation of own resources to the specific reserve account¹		8,647.64	19.28			
H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)¹		8,666.92				
Accumulated reserve on 22/03/2016		40,716,366	+ 19,286			40,735,644

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