



**FRA**

EUROPEAN UNION AGENCY FOR FUNDAMENTAL RIGHTS



**European Union Agency for Fundamental Rights**  
**(FRA)**

Annual Accounts of the FRA for the Financial Year ended  
31 December 2012

## **Contents**

1. Certification of the 2012 Annual Accounts

### **Section A: Financial Statements**

2. Balance Sheet
3. Economic Outturn Account
4. Statement of Changes in Net Assets / Liabilities
5. Cash Flow Table
6. Annexes

### **Section B: Reports on the Implementation of the 2012 Budget**

7. Budget Outturn
8. Summary Budget Execution Table (CoA format)
9. Budget Execution – Title 1, 2 and 3 – C1 Appropriations
10. Budget Execution – Title 1, 2 and 3 - C8 Appropriations
11. Budget Execution – Title 1, 2 and 3 – C5 and R0 Appropriations

**1. Certification of the 2012 Annual Accounts**

The annual accounts of the FRA for the year 2012 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the FRA in accordance with art 68 of the Financial Regulation.

I have obtained from the authorising officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show the FRA's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial position of the FRA in all material aspects.

Date...28/05/2013.....

Signature.....(signed).....

Sanjeev Shukla  
Accounting Officer

**Section A:**

**Financial Statements of the FRA for the Financial Year ended  
31 December 2012**

## 2. FRA – Balance Sheet

	Note	31.12.2012	31.12.2011
		€	€
<b>A. NON CURRENT ASSETS</b>		<b>1,892,067</b>	<b>2,047,353</b>
Intangible fixed assets	6.IV (b)	181,861	174,638
Tangible fixed assets	6.IV (b)	1,710,206	1,872,715
Investments		-	-
Loans		-	-
Long-term pre-financing		-	-
Long-term receivables		-	-
<b>B. CURRENT ASSETS</b>		<b>5,220,081</b>	<b>7,759,734</b>
Stock		-	-
Short-term pre-financing	6.IV (d)	-	61,990
Short-term receivables	6.IV (e)	251,847	267,720
Short-term Investments		-	-
Cash and cash equivalents	6.IV (f)	4,968,234	7,430,024
<b>TOTAL ASSETS</b>		<b>7,112,148</b>	<b>9,807,087</b>
<b>C. NON CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
Employee benefits		-	-
Provisions for risks and liabilities		-	-
Financial liabilities		-	-
Other long-term liabilities		-	-
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>D. CURRENT LIABILITIES</b>		<b>1,921,315</b>	<b>1,934,235</b>
Employee benefits		-	-
Provisions for risks and liabilities	6.IV (n)	246,083	29,010
Financial liabilities		-	-
Accounts payable	6.IV (g)	1,675,232	1,905,225
<b>TOTAL LIABILITIES</b>		<b>1,921,315</b>	<b>1,934,235</b>
<b>E. NET ASSETS / LIABILITIES</b>		<b>5,190,833</b>	<b>7,872,852</b>
Reserves		-	-
Accumulated result	4	5,190,833	7,872,852
B. Minority interest		-	-
<b>TOTAL NET ASSETS / LIABILITIES</b>		<b>5,190,833</b>	<b>7,872,852</b>

Signature .....(signed).....  
Director

Date.....05/06/2013.....

### 3. FRA - Economic Outturn Account

	2012 €	2011 €
GNI based resources	-	-
VAT resources	-	-
Traditional Own Resources	-	-
Funds transferred from the Commission to other Institutions	-	-
Contributions of EFTA countries belonging to the EEA	-	-
Fines	-	-
Recovery of expenses	-	-
Revenues from administrative operations	-	-
Other operating revenue <b>6.IV (i)</b>	20,563,267	21,435,391
<b>TOTAL OPERATING REVENUE</b>	<b>20,563,267</b>	<b>21,435,391</b>
Administrative expenses	<b>-13,790,079</b>	<b>-12,303,130</b>
Staff expenses	-9,515,617	-8,373,353
Fixed asset related expenses	-523,140	-502,148
Pensions	-	-
Other administrative expenses	-3,751,322	-3,427,629
Operational expenses	<b>-9,455,207</b>	<b>-9,017,904</b>
Centralized Direct Management	-	-
Centralized Indirect Management	-	-
Decentralized Management	-	-
Shared Management	-	-
Joint Management	-	-
Other operational expenses	-9,455,207	-9,017,904
<b>TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES 6.IV (j)</b>	<b>-23,245,286</b>	<b>-21,321,034</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>-2,682,019</b>	<b>114,357</b>
Financial revenues	-	-
Financial expenses	-	-
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method	-	-
<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>	<b>-2,682,019</b>	<b>114,357</b>
<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>		
Minority interest	-	-
Extraordinary gains (+)	-	-
Extraordinary losses (-)	-	-
<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>	<b>-</b>	<b>-</b>
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>-2,682,019</b>	<b>114,357</b>

#### 4. FRA - Statement of Changes in Net Assets/Liabilities

	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Total Net Assets/Liabilities
	Fair value reserve	Other reserves			
	€	€	€	€	€
<b>Balance as of 31 December 2010</b>	-	-	<b>2,812,079</b>	<b>4,946,416</b>	<b>7,758,495</b>
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the Economic Result of Previous Year	-	-	4,946,416	(4,946,416)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result of the Year	-	-	-	114,357	114,357
<b>Balance as of 31 December 2011</b>	-	-	<b>7,758,495</b>	<b>114,357</b>	<b>7,872,852</b>
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the economic Result of the Previous Year	-	-	114,357	(114,357)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result for the Year	-	-	-	(2,682,019)	<b>(2,682,019)</b>
<b>Balance as of 31 December 2012</b>	-	-	<b>7,872,852</b>	<b>(2,682,019)</b>	<b>5,190,833</b>

## 5. FRA - Cash Flow Table

Cash Flows from operating activities	2012 €	2011 €
<b>Surplus/(deficit) from operating activities</b>	<b>-2,682,019</b>	<b>114,357</b>
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	75,707	71,454
Depreciation (tangible fixed assets) +	443,918	429,900
Increase/(decrease) in Provisions for risks and liabilities	217,073	29,010
Increase/(decrease) in Employee benefits	-	-
Increase/(decrease) in Value reduction for doubtful debts	-	-
(Increase)/decrease in Stock	-	-
(Increase)/decrease in Long term Pre-financing	-	-
(Increase)/decrease in Short Term Pre-financing	61,990	334,610
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	15,873	166,913
(Increase)/decrease in Receivables related to consolidated EC entities	-	2,682
Increase/(decrease) in Other Long term liabilities	-	-
Increase/(decrease) in Accounts payable	-147,071	-28,738
Increase/(decrease) in Liabilities related to consolidated EC entities	-82,921	99,340
(Gains)/losses on sale of Property, plant and equipment	3,514	794
Extraordinary items	-	-
<b>Net cash Flow from operating activities</b>	<b>-2,093,935</b>	<b>1,220,322</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets (-)	-367,855	-472,160
Proceeds from tangible and intangible fixed assets (+)	-	-
Purchase of investments	-	-
Proceeds of investments	-	-
Granting of loans	-	-
Repayments of loans	-	-
Financial revenues	-	-
Extraordinary items	-	-
<b>Net cash flow from investing activities</b>	<b>-367,855</b>	<b>-472,160</b>
<b>Financing activities</b>		
Repayments of borrowings	-	-
Proceeds of borrowings	-	-
Increase/(decrease) other financial liabilities	-	-
Distributions paid to Member States (-)	-	-
Financial expenses	-	-
Extraordinary items	-	-
<b>Net Cash Flow from financing activities</b>	<b>-</b>	<b>-</b>
Net increase/(decrease) in cash and cash equivalents	-2,461,790	748,162
<b>Cash and cash equivalents at the beginning of the period</b>	<b>7,430,024</b>	<b>6,681,862</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>4,968,234</b>	<b>7,430,024</b>



## **6. Annexes to the Financial Statements**

### **I. General Information**

The European Monitoring Centre on Racism and Xenophobia (EUMC) was an independent body of the European Union established by Council Regulation (EC) No 1035/97 of 2 June 1997 (OJ L 151, 10 June 1997), which was amended by Council Regulation (EC) No 1652/2003 of 18 June 2003.

On 15 February 2007 the Council adopted Regulation 168/2007 which extended the EUMC's mandate and transformed it into the European Union Agency for Fundamental Rights (FRA) which became operational on 1 March 2007.

The FRA is based in Vienna and its primary objective is to provide the relevant institutions, bodies, offices and agencies of the Community and its Member States when implementing Community law with assistance and expertise relating to fundamental rights in order to support them when they take measures or formulate courses of action within their respective spheres of competence to fully respect fundamental rights.

### **II. Legal Basis**

The accounts are kept in accordance with the provisions of Title VII of the Financial Regulation of the FRA as adopted by its Management Board on 23 October 2008. These accounting provisions are the same as Title VII of the Framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, EURATOM) No. 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities, as amended by Council Regulation (EC, Euratom) N° 1995/2006 of 13 December 2006.

### **III. Accounting Rules and Principles**

The FRA's financial statements have been prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer on 28 December 2004, together with all subsequent amendments, which in turn are based on the International Public Accounting Standards.

The financial statements have been drawn up in accordance with the generally accepted accounting principles specified in Article 78 of the Financial Regulation of the FRA, namely:

- going concern basis
- prudence
- consistent accounting methods
- comparability of information
- materiality
- no netting
- reality over appearance
- accrual-based accounting

### **IV. Notes to the Financial Statements**

#### **a) Reporting Currency**

The reporting currency is Euro (€). Some figures may be subject to rounding differences.

Assets and liabilities that exist in currencies other than the Euro at 31 December 2012 are converted into Euro on the basis of the exchange rate ruling at that date, except for tangible and intangible assets, which retain their value in Euro at the rate applied when they were purchased.

During the year revenue and expenditure incurred in currencies other than the Euro are converted into Euro on the monthly exchange rates published by the European Commission. Realised gains and losses are taken into account in the economic outturn account of the corresponding year.

## b) Fixed Assets

Tangible or intangible items acquired whose purchase price or production cost is € 420 or more, with a period of use greater than one year and which are not consumables, are recorded as fixed assets.

In accordance with Accounting Rules 6 and 7 of the Commission, fixed assets are valued at their purchase price or production cost and are subject to depreciation on a straight line basis over their useful economic lives. The annual depreciation rates applied are as follows:

Software licences	25%
Computer hardware	25%
Furniture and vehicles	10% and 25% (vehicles)
Other Fixtures and Fittings	25% and 12.5% (mail and health & safety related equipment)
Leasehold improvements	over the period of the lease

Assets are reviewed for impairment annually and, if appropriate, the carrying amounts are adjusted. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

None of the fixed assets are subject to finance lease agreements.

### Fixed Asset Table – Intangibles

	<b>Computer Software (Intangible) €</b>
Gross carrying value at 1.1.2012	446,183
Transfer of assets under construction brought forward from 2011 and installed in 2012	-
Additions in year	82,930
Disposals	-
Gross BV at 31.12.2012	529,113
Accumulated depreciation at 1.1.2012	(271,545)
Charge for 2012	(75,707)
Disposals	-
Accumulated depreciation at 31.12.2012	(347,252)
Net carrying value at 1.1.2012	174,638
Net carrying value at 31.12.2012	181,861
Assets Under Construction	-
<b>Total net carrying value at 31.12.2012</b>	<b>181,861</b>

	2012	2011
	€	€
Software development expenditure incurred in the year	<u>325,360</u>	<u>325,202</u>

## Fixed Asset Table – Tangibles

	Leasehold Improvements	Computer Hardware	Other Fixtures and Fittings	Furniture and Vehicles	Total €
Gross carrying value at 1.1.2012	1,514,731	996,480	499,405	505,049	<b>3,515,665</b>
Transfer of assets under construction brought forward from 2011 and installed in 2012	-	-	-	-	-
Additions	21,681	211,030	8,286	43,928	<b>284,925</b>
Disposals	-	(79,293)	(57,652)	(14,915)	<b>(151,860)</b>
Gross BV at 31.12.2012	1,536,412	1,128,217	450,039	534,062	<b>3,648,730</b>
Accumulated depreciation at 1.1.2012	(429,210)	(677,806)	(305,811)	(230,123)	<b>(1,642,950)</b>
Charge for 2012	(172,041)	(158,809)	(73,951)	(39,118)	<b>(443,919)</b>
Disposals	-	79,293	55,979	13,073	<b>148,345</b>
Accumulated depreciation at 31.12.2012	(601,251)	(757,322)	(323,783)	(256,168)	<b>(1,938,524)</b>
Net carrying value at 1.1.2012	<b>1,085,520</b>	<b>318,674</b>	<b>193,594</b>	<b>274,926</b>	<b>1,872,714</b>
Net carrying value at 31.12.2012	935,161	370,895	126,256	277,894	1,710,206
Assets Under Construction	-	-	-	-	-
<b>Total net carrying value at 31.12.2012</b>	<b>935,161</b>	<b>370,895</b>	<b>126,256</b>	<b>277,894</b>	<b>1,710,206</b>

### c) Leases

Leases where the lessor retains a significant proportion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the economic outturn account on a straight line basis over the period of the lease.

	2012 €	2011 €
Minimum lease payments charged to the economic outturn account (operating leases – rental of office premises and photocopiers)	<u>771,531</u>	<u>741,883</u>

Future minimum operating lease payments (office premises):

	2012 €	2011 €
Amounts due within 1 year	771,531	771,531
Amounts due in > 1 year and < 5 years	3,729,065	3,857,654
Amounts due in > 5 years	-	642,942
	<u>4,500,596</u>	<u>5,272,127</u>

The FRA has not entered into any financing leases.

### d) Short Term Pre-financing

	2012 €	2011 €
Non-cleared pre-financing at end of year	441,447	165,908
Accrued charges on pre-financing	(441,447)	(103,918)
Open pre-financing at end of year	<u>-</u>	<u>61,990</u>

## Short Term Receivables

	2012	2011
	€	€
VAT reimbursement due from Austrian authorities	73,024	104,206
Sundry amounts receivable	<u>178,823</u>	<u>163,514</u>
	<u>251,847</u>	<u>267,720</u>

### e) Cash and Cash Equivalents

	2012	2011
	€	€
Bank current and deposit accounts	<u>4,968,234</u>	<u>7,430,024</u>

### f) Accounts Payable

	2012	2011
	€	€
Pre-financing from consolidated entity – European Commission	166,990	294,660
Payables due to consolidated entity – European Parliament	-	4,317
Payables due to consolidated entity – European Commission	-	159
Payables due to consolidated entity – European Court of Justice	-	440
Amounts due from consolidated entity – EASA	-	90
Payables due to consolidated entity – Translation Centre	<u>49,754</u>	-
Total payable to Consolidated Entities	216,744	299,666
Payables due to non-consolidated entities	116,283	-
Staff holiday accrual	190,576	189,124
Other accruals	<u>1,151,629</u>	<u>1,416,435</u>
	<u>1,675,232</u>	<u>1,905,225</u>

### g) Contingent Liabilities and Assets

	2012	2011
	€	€
<b>Contingent Liabilities</b>		
Amounts contracted for at the year end for goods and services to be delivered in future	<u>3,288,237</u>	<u>5,284,069</u>
Increase/(decrease) in contingent liabilities	<u>(1,995,832)</u>	<u>(1,083,302)</u>
No. of legal cases pending	<u>1</u>	<u>3</u>
<b>Contingent Assets</b>		
Guarantees received on pre-financing paid on contracts	<u>-</u>	<u>163,988</u>

### h) Revenue

Revenue and corresponding receivables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate. The FRA's revenue is principally comprised of non-exchange revenue.

The FRA's main sources of revenue were:

	2012	2011
	€	€
Annual Subsidy - European Commission	20,255,575	21,191,391
Contributions from the Austrian authorities	271,340	244,000
Other Revenue	9,465	-
Contribution from the Danish government	<u>26,887</u>	-
	<u>20,563,267</u>	<u>21,435,391</u>

### **i) Expenditure**

Expenditure and corresponding payables are measured at their fair value and accounted for in the period to which they relate.

The FRA's main expenditure was:

	2012	2011
	€	€
Staff related expenditure	9,515,617	8,373,353
Depreciation /Loss on asset disposals	523,140	502,148
Administrative expenditure	3,751,322	3,427,629
Operational expenditure	<u>9,455,207</u>	<u>9,017,904</u>
	<u>23,245,286</u>	<u>21,321,034</u>

Transactions with the European Commission, included above:

	2012	2011
	€	€
Administrative expenditure	153,944	162,083
Operational expenditure	<u>148,928</u>	<u>59,728</u>
	<u>302,872</u>	<u>221,811</u>

Transactions with the Translation Centre for the Bodies of the EU included above:

	2012	2011
	€	€
Administrative expenditure	16,794	11,607
Operational expenditure	<u>651,733</u>	<u>1,504,253</u>
	<u>668,527</u>	<u>1,515,860</u>

### **j) Related Party Transactions**

	2012	2011
Number of Authorising Officers at the year end	<u>1</u>	<u>1</u>
Analysis by Grade:	2012	2011
AD 14	1	1

The Authorising Officer is remunerated in accordance with the Staff Regulations of the European Communities.

### **k) Pension Obligations**

The FRA's staff are members of the European Communities Pension Scheme which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. FRA staff contributes 11.6% of their basic salaries to the pension scheme and an additional 23.2% contribution is made by the European Commission. The cost to the European Commission is not reflected in the FRA's accounts.

Future benefits payable to FRA staff under the European Communities Pension Scheme are accounted for in the accounts of the European Commission. No provisions for such pensions are made in these accounts.

### **m) Guarantees Provided by Third Parties**

	2012	2011
	€	€
Bank guarantee	<u>1,000,000</u>	<u>1,000,000</u>

As part of the rental agreement relating to the FRA's premises, on 21<sup>st</sup> December 2007 Raiffeisen Zentralbank Oesterreich AG provided a bank guarantee to the landlord of the FRA's premises for an amount of €1,000,000. The bank guarantee is valid for one year but is automatically extended by the bank each year.

**n) Provisions for Risks and Liabilities**

	2012 €	2011 €
Outstanding staff salary adjustment (relating to the last six months of 2011 and all of 2012)	<u>246,083</u>	<u>29,010</u>
Increase/(decrease) in provisions in the year	<u>217,073</u>	<u>29,010</u>

**V. Reconciliation Between Budgetary Outturn and Economic Outturn**

The FRA's financial statements are prepared on an accruals basis, where transactions are recorded in the period to which they relate. The result for the year using this basis is indicated in the economic outturn account. However, the FRA uses a modified cash accounting system for preparing the budget outturn account and its other budgetary reporting. In this system only the payments made and revenues received in the period are recorded, together with payment appropriations that are carried forward.

The difference between the budgetary outturn and the economic outturn is made up as follows:

	2012 €	2011 €
<b>Accumulated Budget Outturn</b>		
Amount due to the Commission	120,445 (120,445)	1,454,638 (221,633)
<b>Impact on Fixed Assets</b>		
Fixed asset purchases	367,855	472,159
Depreciation charge / losses on disposal	(523,140)	(502,147)
<b>Impact on Deferred/Accrued Expenses in Year</b>		
Accrued expenses in the year	(1,561,671)	(1,445,445)
Deferred expenses in the year	160,652	138,111
Adjustment for prior year's carry-overs – neutralisation of C8s	4,678,592	7,057,664
<b>Reversal of Previous Year's Deferred/Accrued Expenses</b>		
Reversal of accrued expenses in prior year	1,445,445	1,633,405
Reversal of deferred expenses in the year	(138,111)	(63,324)
Reversal of prior year's carry-overs – neutralisation of C8s	(7,057,664)	(7,761,818)
<b>Impact of Supplier Pre-financing</b>		
Supplier pre-financing in year	-	61,990
Reversal supplier pre-financing in prior year	(61,990)	(396,600)
<b>Other Impacts</b>		
Staff holiday carried over – current year's accrual	(190,576)	(189,124)
Reversal staff holiday carried over – prior year's accrual	189,124	148,247
Reversal accrued income in prior year	-	(271,766)
Accrued income in year	9,465	-
<b>Balance per Economic Outturn Account</b>	<u>(2,682,019)</u>	<u>114,357</u>

**Section B:**

**Reports on the Implementation of the Budget of the FRA for the Financial Year ended  
31 December 2012**

## 7. 2012 Budget Outturn

		2012 €	2011 €
<b>REVENUE</b>			
Commission subsidy (for the operating budget Titles 1,2 and 3	+	20,376,020.00	21,413,025.25
PHARE funds from the Commission	+	-	-
Other contributions and funding received via the Commission			
Other donors			
Fee income			
Other revenue	+	298,227.36	515,765.78
<b>TOTAL REVENUE (a)</b>		<b>20,674,247.36</b>	<b>21,928,791.03</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	10,569,271.70	9,661,644.34
Appropriations carried over	-	189,949.37	107,004.76
<i>Title II: Administrative Expenses</i>			
Payments	-	2,088,894.29	1,998,868.92
Appropriations carried over	-	442,375.20	1,127,684.77
<i>Title III: Operating Expenditure</i>			
Payments	-	3,853,254.66	2,099,482.43
Appropriations carried over	-	4,046,267.92	5,822,974.39
<b>TOTAL EXPENDITURE (b)</b>	-	<b>21,190,013.14</b>	<b>20,817,659.51</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-515,765.78</b>	<b>1,111,131.52</b>
Cancellation of unused payment appropriations carried over from previous year	+	123,161.67	225,184.06
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	515,765.78	122,000.00
Exchange differences for the year (gain +/loss -) *	+/-	-2,716.55	-3,676.68
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>120,445.12</b>	<b>1,454,638.90</b>
Balance year N-1	+/-	221,633.65	-1,233,005.25
Positive balance from year N-1 reimbursed in year N to the Commission	-	-221,633.65	-
<b>Result used for determining amounts in general accounting</b>		<b>120,445.12</b>	<b>221,633.65</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>20,255,574.88</b>	<b>21,191,391.60</b>
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>120,445.12</b>	<b>221,633.65</b>

Not included in the budget outturn:

Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission	+	46,545.05	73,026.33



8. **2012 Summary Budget Execution Table (CoA Format)**

REVENUE			EXPENDITURE										
Source of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations					Appropriations carried forward from previous financial year(s)				
				entered	committed	paid	carried forward	cancelled	entered	committed	paid	to be carried forward	cancelled
Own revenue			Title I Staff	10,759	10,759	10,569	190	0	107	107	101	0	6
Community subsidies	20,376	20,376											
Other subsidies			Title II Administration	1,799	1,799	1,601	198	0	640	640	622	0	18
			Title III Operating activities	7,818	7,818	3,825	3,993	0	5,795	5,795	5,696	0	99
Other revenue	298	298	Other revenue	298	0	0	298	0	516	516	516	0	0
<b>TOTAL</b>	20,674	20,674	<b>TOTAL</b>	20,674	20,376	15,995	4,679	0	7,058	7,058	6,935	0	123

NB: any discrepancies in totals are due to the effects of rounding.

**9. 2012 Budget Execution – Title 1, 2 and 3 – C1 Appropriations**

Budget Item	Official Budget Item Description	Appropriation (EURO)	Committed (EURO)	% Committed	Paid (EURO)	% Paid
A-1100	Basic salaries	5,085,150.62	5,085,150.62	100.00 %	5,085,150.62	100.00 %
A-1101	Family allowances	566,221.21	566,221.21	100.00 %	566,221.21	100.00 %
A-1102	Expatriation and foreign-residence allowances	765,272.41	765,272.41	100.00 %	765,272.41	100.00 %
A-1103	Secretarial allowances	7,530.36	7,530.36	100.00 %	7,530.36	100.00 %
A-1113	Trainees	227,975.00	227,975.00	100.00 %	223,974.80	98.25 %
A-1115	Contract Agents	1,190,895.73	1,190,895.73	100.00 %	1,190,895.73	100.00 %
A-1130	Insurance against sickness	175,206.14	175,206.14	100.00 %	175,206.14	100.00 %
A-1131	Insurance against accidents & occupational disease	25,932.78	25,932.78	100.00 %	25,932.78	100.00 %
A-1132	Insurance against unemployment	66,818.62	66,818.62	100.00 %	66,818.62	100.00 %
A-1140	Childbirth and death grants	594.93	594.93	100.00 %	594.93	100.00 %
A-1141	Travel expenses for annual leave	125,891.21	125,891.21	100.00 %	125,891.21	100.00 %
A-1175	Interim services	551,461.87	551,461.87	100.00 %	513,975.00	93.20 %
A-1178	External services	54,563.89	54,563.89	100.00 %	54,563.89	100.00 %
A-1190	Salary weightings	347,118.02	347,118.02	100.00 %	347,118.02	100.00 %
A-1200	Recruitment expenses	33,520.00	33,520.00	100.00 %	30,661.14	91.47 %
A-1201	Travel expenses	1,304.07	1,304.07	100.00 %	1,304.07	100.00 %
A-1202	Installation resettlement and transfer allowances	11,532.93	11,532.93	100.00 %	11,532.93	100.00 %
A-1203	Removal expenses	18,923.05	18,923.05	100.00 %	18,923.05	100.00 %
A-1204	Temporary daily subsistence allowances	14,140.37	14,140.37	100.00 %	14,140.37	100.00 %
A-1300	Missions & duty travel exp. & other ancillary exp.	485,906.08	485,906.08	100.00 %	413,915.83	85.18 %
A-1410	Medical service	30,018.00	30,018.00	100.00 %	16,177.97	53.89 %
A-1420	Professional training of staff	237,736.88	237,736.88	100.00 %	208,532.56	87.72 %
A-1430	Legal services	87,610.63	87,610.63	100.00 %	72,510.63	82.76 %
A-1520	Staff exchanges	261,951.20	261,951.20	100.00 %	261,951.20	100.00 %
A-1610	Social contacts between staff	11,093.91	11,093.91	100.00 %	2,193.91	19.78 %
A-1620	Other welfare expenditure	356,529.52	356,529.52	100.00 %	350,192.13	98.22 %
A-1630	Early childhood centres and crèches	14,279.50	14,279.50	100.00 %	14,279.50	100.00 %
A-1700	Entertainment and representation expenses	4,042.14	4,042.14	100.00 %	3,810.69	94.27 %
	<b>Title 1</b>	<b>10,759,221.07</b>	<b>10,759,221.07</b>	<b>100.00%</b>	<b>10,569,271.70</b>	<b>98.23%</b>

A-2000	Rent	283,530.76	283,530.76	100.00 %	283,530.76	100.00 %
A-2010	Insurance	9,847.97	9,847.97	100.00 %	9,847.97	100.00 %
A-2020	Water Gas Electricity and Heating	106,500.00	106,500.00	100.00 %	95,754.56	89.91 %
A-2030	Cleaning and maintenance	292,409.36	292,409.36	100.00 %	284,728.24	97.37 %
A-2040	Fitting-out of premises	26,335.00	26,335.00	100.00 %	26,335.00	100.00 %
A-2050	Security and surveillance of buildings	69,423.31	69,423.31	100.00 %	64,589.06	93.04 %
A-2090	Other expenditure on buildings	4,419.70	4,419.70	100.00 %	4,419.70	100.00 %
A-2100	Hardware/Software	440,667.36	440,667.36	100.00 %	393,287.04	89.25 %
A-2101	Software Development	324,738.00	324,738.00	100.00 %	253,526.00	78.07 %
A-2102	Other external services for data processing	8,056.00	8,056.00	100.00 %	8,056.00	100.00 %
A-2200	New purchases of equipment and installations	7,624.25	7,624.25	100.00 %	7,624.25	100.00 %

A-2203	Maintenance use & repair of tech equip. & instal.	0.00	0.00	0.00 %	0.00	0.00 %
A-2210	Office accommodation and residence	1,099.00	1,099.00	100.00 %	1,099.00	100.00 %
A-2230	Hire of vehicles	118.80	118.80	100.00 %	118.80	100.00 %
A-2250	Library stocks purchase of books	378.38	378.38	100.00 %	49.50	13.08 %
A-2300	Stationery and office supplies	32,487.50	32,487.50	100.00 %	32,487.50	100.00 %
A-2320	Bank charges	3,158.07	3,158.07	100.00 %	1,158.07	36.67 %
A-2330	Legal expenses	0.00	0.00	0.00 %	0.00	0.00 %
A-2353	Departmental removals and associated handling	26,210.00	26,210.00	100.00 %	24,185.00	92.27 %
A-2355	Publications and reproduction of documents	39,185.34	39,185.34	100.00 %	2,765.34	7.06 %
A-2400	Postage and delivery charges	24,531.06	24,531.06	100.00 %	22,712.01	92.58 %
A-2410	Telecommunications charges	81,720.80	81,720.80	100.00 %	67,791.66	82.96 %
A-2550	Miscellaneous expenditure for meetings	16,828.83	16,828.83	100.00 %	16,828.83	100.00 %
A-2601	Studies surveys consultations	0.00	0.00	0.00 %	0.00	0.00 %
	<b>Title 2</b>	<b>1,799,269.49</b>	<b>1,799,269.49</b>	<b>100.00%</b>	<b>1,600,894.29</b>	<b>88.97%</b>

B3-201	Asylum immigration and integration of migrants	416,764.67	416,764.67	100.00 %	36,105.55	8.66 %
B3-211	Info soc. respect for private life & prot. pers. data	80,778.76	80,778.76	100.00 %	28,013.16	34.68 %
B3-221	Visa and border control	43,793.34	43,793.34	100.00 %	27,523.97	62.85 %
B3-311	Racism xenophobia and related intolerance	61,169.30	61,169.30	100.00 %	56,169.30	91.83 %
B3-321	Discrimination	1,956,056.87	1,956,056.87	100.00 %	807,573.65	41.29 %
B3-331	The rights of the child inc. the protection of children	673,842.22	673,842.22	100.00 %	124,269.80	18.44 %
B3-601	Access to efficient and independent justice	2,268,666.01	2,268,666.01	100.00 %	1,620,217.48	71.42 %
B3-701	Research and data collection	725,367.50	725,367.50	100.00 %	58,305.60	8.04 %
B3-711	Communication and awareness-raising	1,086,272.67	1,086,272.67	100.00 %	633,829.21	58.35 %
B3-801	Bodies of the Agency	320,244.71	320,244.71	100.00 %	248,907.77	77.72 %
B3-802	Bodies of the Agency	184,573.39	184,573.39	100.00 %	184,573.39	100.00 %
B3-900	Reserve for Title 3	0.00	0.00	0.00 %	0.00	0.00 %
	<b>Title 3</b>	<b>7,817,529.44</b>	<b>7,817,529.44</b>	<b>100.00%</b>	<b>3,825,488.88</b>	<b>48.93%</b>

	<b>Total C1</b>	<b>20,376,020.00</b>	<b>20,376,020.00</b>	<b>100.00%</b>	<b>15,995,654.87</b>	<b>78.50%</b>
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**10. 2012 Budget Execution – Title 1, 2 and 3 - C8 Appropriations**

Budget Item	Official Budget Item Description	Appropriation (EURO)	Committed (EURO)	% Committed	Paid (EURO)	% Paid
A-1113	Trainees	304.77	304.77	100.00 %	304.77	100.00 %
A-1175	Interim services	48,388.11	44,305.67	91.56 %	44,305.67	91.56 %
A-1300	Missions & duty travel exp. & other ancillary exp.	44,220.68	44,220.68	100.00 %	44,220.68	100.00 %
A-1420	Professional training of staff	5,261.70	5,261.70	100.00 %	5,261.70	100.00 %
A-1430	Legal services	4,800.00	4,800.00	100.00 %	4,800.00	100.00 %
A-1610	Social contacts between staff	4,029.50	2,147.92	53.30 %	2,147.92	53.30 %
	<b>Title 1</b>	<b>107,004.76</b>	<b>101,040.74</b>	<b>94.43 %</b>	<b>101,040.74</b>	<b>94.43%</b>
A-2020	Water Gas Electricity and Heating	5,557.96	5,268.29	94.79 %	5,268.29	94.79 %
A-2030	Cleaning and maintenance	9,630.00	9,630.00	100.00 %	9,630.00	100.00 %
A-2040	Fitting-out of premises	3,624.00	3,624.00	100.00 %	3,624.00	100.00 %
A-2050	Security and surveillance of buildings	4,549.08	4,549.08	100.00 %	4,549.08	100.00 %
A-2100	Hardware/Software	122,730.89	121,315.91	98.85 %	121,315.91	98.85 %
A-2101	Software Development	104,098.00	95,938.00	92.16 %	95,938.00	92.16 %
A-2102	Other external services for data processing	4,752.00	4,752.00	100.00 %	4,752.00	100.00 %
A-2200	New purchases of equipment and installations	15,037.84	15,037.84	100.00 %	15,037.84	100.00 %
A-2210	Office accommodation and residence	24,140.00	24,140.00	100.00 %	24,140.00	100.00 %
A-2320	Bank charges	2,000.00	2,000.00	100.00 %	2,000.00	100.00 %
A-2330	Legal expenses	10,381.90	6,574.43	63.33 %	6,574.43	63.33 %
A-2353	Departmental removals and associated handling	3,700.00	3,700.00	100.00 %	3,700.00	100.00 %
A-2355	Publications and reproduction of documents	900.00	511.18	56.80 %	511.18	56.80 %
A-2400	Postage and delivery charges	3,486.36	1,855.62	53.23 %	1,855.62	53.23 %
A-2410	Telecommunications charges	12,353.97	10,225.62	82.77 %	10,225.62	82.77 %
A-2411	Telecommunications equipment	33,662.77	33,662.77	100.00 %	33,662.77	100.00 %
A-2601	Studies surveys consultations	279,080.00	279,080.00	100.00 %	279,080.00	100.00 %
	<b>Title 2</b>	<b>639,684.77</b>	<b>621,864.74</b>	<b>97.21%</b>	<b>621,864.74</b>	<b>97.21%</b>

B3-201	Asylum immigration and integration of migrants	119,509.95	103,426.22	86.54 %	103,426.22	86.54 %
B3-211	Info soc. respect for private life & prot. pers. data	699,877.50	658,464.50	94.08 %	658,464.50	94.08 %
B3-221	Visa and border control	451,716.48	449,683.93	99.55 %	449,683.93	99.55 %
B3-311	Racism xenophobia and related intolerance	1,041,451.80	1,041,451.80	100.00 %	1,041,451.80	100.00 %
B3-321	Discrimination	474,791.51	462,404.87	97.39 %	462,404.87	97.39 %
B3-331	The rights of the child inc. the protection of children	39,238.00	38,850.00	99.01 %	38,850.00	99.01 %
B3-601	Access to efficient and independent justice	2,320,606.52	2,318,103.96	99.89 %	2,318,103.96	99.89 %
B3-701	Research and data collection	62,269.50	62,269.50	100.00 %	62,269.50	100.00 %
B3-711	Communication and awareness-raising	489,368.88	481,192.77	98.33 %	481,192.77	98.33 %
B3-721	Networking and stakeholder cooperation	49,616.31	39,538.38	79.69 %	39,538.38	79.69 %
B3-801	Bodies of the Agency	46,762.16	40,445.06	86.49 %	40,445.06	86.49 %
	<b>Title 3</b>	<b>5,795,208.61</b>	<b>5,695,830.99</b>	<b>98.29%</b>	<b>5,695,830.99</b>	<b>98.29%</b>

	<b>Total C8</b>	<b>6,541,898.14</b>	<b>6,418,736.47</b>	<b>98.12%</b>	<b>6,418,736.47</b>	<b>98.12%</b>
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**11. 2012 Budget Execution – Title 1, 2 and 3 – R0 Appropriations**

<b>Budget Item</b>	<b>Official Budget Item Description</b>	<b>Appropriation (EURO)</b>	<b>Committed (EURO)</b>	<b>% Committed</b>	<b>Paid (EURO)</b>	<b>% Paid</b>
A-2000	Rent	732,000.00	488,000.00	66.67 %	488,000.00	66.67 %
	<b>Title 2</b>	<b>732,000.00</b>	<b>488,000.00</b>	<b>66.67 %</b>	<b>488,000.00</b>	<b>66.67 %</b>
B3-321	Discrimination	26,887.14	0.00	0.00%	0.00	0.00%
B3-801	Bodies of the Agency	55,106.00	27,765.78	50.39 %	27,765.78	50.39 %
	<b>Title 3</b>	<b>81,993.14</b>	<b>27,765.78</b>	<b>33.86 %</b>	<b>27,765.78</b>	<b>33.86 %</b>
	<b>Total R0</b>	<b>813,993.14</b>	<b>515,765.78</b>	<b>63.36%</b>	<b>515,765.78</b>	<b>63.36%</b>