

**European Monitoring Centre on Racism and Xenophobia**  
**(EUMC)**

Annual Accounts of the EUMC for the Financial Year ended  
31 December 2006

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# **1. Certification of the 2006 Annual Accounts**

The annual accounts of the European Monitoring Centre on Racism and Xenophobia (EUMC) have been prepared in accordance with Title VII of the Financial Regulation of the EUMC as well as the accounting rules and methods adopted by the Commission's accounting officer.

I hereby certify that, based on the information provided by the authorising officer, I have reasonable assurance that the annual accounts present a true and fair view of the financial position of the EUMC in all material aspects.

Date.....

11/5/2007

Signature.....

Sanjeev Shukla (FCCA)  
Accounting Officer

**Section A:**

**Financial Statements of the EUMC for the Financial Year ended  
31 December 2006**

## 2. EUMC – Balance Sheet

		Note	31.12.2006	31.12.2005
			€	€
<b>A. NON CURRENT ASSETS</b>			<b>471,423</b>	<b>152,383</b>
Intangible fixed assets		6.IV (b)	83,678	24,714
Tangible fixed assets		6.IV (b)	387,745	127,669
Investments			-	-
Loans			-	-
Long-term pre-financing			-	-
Long-term receivables			-	-
<b>B. CURRENT ASSETS</b>			<b>2,810,836</b>	<b>3,192,616</b>
Stock			-	-
Short-term pre-financing		6.IV (d)	70,000	-
Short-term receivables		6.IV (e)	452,883	360,336
Short-term investments			-	-
Cash and cash equivalents		6.IV (f)	2,287,953	2,832,281
<b>TOTAL ASSETS</b>			<b>3,282,260</b>	<b>3,345,000</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>1,582,389</b>	<b>2,201,552</b>
Employee benefits			-	-
Provisions for risks and liabilities		6.IV (g)	47,552	55,890
Financial liabilities			-	-
Accounts payable		6.IV (h)	1,534,837	2,145,662
<b>TOTAL LIABILITIES</b>			<b>1,582,389</b>	<b>2,201,552</b>
<b>E. NET ASSETS / LIABILITIES</b>			<b>1,699,871</b>	<b>1,143,448</b>
Reserves			-	-
Accumulated result		3	1,699,871	1,143,448
<b>B. Minority interest</b>			<b>-</b>	<b>-</b>
<b>TOTAL NET ASSETS / LIABILITIES</b>			<b>1,699,871</b>	<b>1,143,448</b>

### 3. EUMC - Economic Outturn Account

	2006 €	2005 €
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	8,338	13,836
Other operating revenue 6.IV (j)	8,609,278	7,465,980
<b>TOTAL OPERATING REVENUE</b>	<b>8,617,616</b>	<b>7,479,816</b>
Administrative expenses	-4,505,374	-3,757,598
Staff expenses	-3,050,988	-2,728,578
Fixed asset related expenses	-51,723	-51,801
Pensions	-	-
Other administrative expenses	-1,402,663	-977,220
Operational expenses	-3,555,818	-3,304,245
Centralized Direct Management	-	-
Centralized Indirect Management	-	-
Decentralized Management	-	-
Shared Management	-	-
Joint Management	-	-
Other operational expenses	-3,555,818	-3,304,245
<b>TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES 6.IV (k)</b>	<b>-8,061,192</b>	<b>-7,061,843</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>556,423</b>	<b>417,973</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>-</b>	<b>-</b>
	<b>556,423</b>	<b>417,973</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>556,423</b>	<b>417,973</b>

#### 4. EUMC - 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 2004</b>	-	-	<b>725,475</b>	-	<b>725,475</b>
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the Economic Result of Previous Year	-	-	-	-	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result of the Year	-	-	-	417,973	417,973
<b>Balance as of 31 December 2005</b>	-	-	<b>725,475</b>	<b>417,973</b>	<b>1,143,448</b>
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the economic Result of the Previous Year	-	-	417,973	(417,973)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result for the Year	-	-	-	556,423	556,423
<b>Balance as of 31 December 2006</b>	-	-	<b>1,143,448</b>	<b>556,423</b>	<b>1,699,871</b>

## 5. EUMC - Cash Flow Table

Cash Flows from operating activities	2006 €	2005 €
<b>Surplus/(deficit) from operating activities</b>	<b>556,423</b>	<b>417,973</b>
<b>Adjustments</b>		
Amortization (intangible fixed assets) +	11,967	10,358
Depreciation (tangible fixed assets) +	39,756	41,443
Increase/(decrease) in Provisions for risks and liabilities	-8,338	-13,836
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	-70,000	64,486
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	-92,548	-59,038
(Increase)/decrease in Receivables related to consolidated EC entities	-	-
Increase/(decrease) in Other Long term liabilities	-	-
Increase/(decrease) in Accounts payable	-115,027	64,470
Increase/(decrease) in Liabilities related to consolidated EC entities	-495,798	1,107,981
(Gains)/losses on sale of Property, plant and equipment	-	-
Extraordinary items	-	-
<b>Net cash Flow from operating activities</b>	<b>-173,565</b>	<b>1,633,837</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets (-)	-370,763	-80,985
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>-370,763</b>	<b>-80,985</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>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>-544,328</b>	<b>1,552,852</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>2,832,281</b>	<b>1,279,429</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>2,287,953</b>	<b>2,832,281</b>

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

### **I. General Information**

The European Monitoring Centre on Racism and Xenophobia (EUMC) is 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.

The EUMC is based in Vienna and its primary task is to provide the Community and its Member States with objective, reliable and comparable information and data on racism, xenophobia, Islamophobia and anti-Semitism at the European level in order to help the EU and its Member States to establish measures or formulate courses of action against racism and xenophobia.

On the basis of the data collected, the EUMC studies the extent and development of the phenomena and manifestations of racism and xenophobia, and analyses their causes, consequences and effects. It is also the task of the EUMC to work out strategies to combat racism and xenophobia and to highlight and disseminate examples of good practice regarding the integration of migrants and ethnic and religious minority groups in the EU Member States.

On 15 February 2007 the Council adopted Regulation 16241/06 which extends the EUMC's mandate and transforms it into the European Union Agency for Fundamental Rights. The new agency becomes operational on 1 March 2007 and its acronym will be the FRA.

### **II. Legal Basis**

The accounts are kept in accordance with the provisions of Title VII of the Financial Regulation of the EUMC as adopted by its Management Board on 20 November 2002. 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.

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

The EUMC'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 EUMC, 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.

##### b) Fixed Assets

In accordance with Accounting Rules 6 and 7 of the Commission, fixed assets are valued at their historic cost and are subject to depreciation on a straight line basis at the following rates:

Software licences	25%
Computer hardware	25%
Furniture and vehicles	10% and 25% (vehicles)
Plant and equipment	25% and 12.5% (mail and health & safety related equipment)

During 2006 the useful life of furniture was increased from four years to ten years in order to bring it into line with the Commission's policy. The 2006 depreciation charge for Furniture and Vehicles reflects the net impact of this change in accounting estimate for all years up to and including 2006. Details of the depreciation charge for furniture for 2006 are as follows:

Depreciation charge for the year at the new depreciation rate	17,363
Adjustment in respect of prior years	<u>(74,510)</u>
Actual depreciation charged in 2006	<u>(57,147)</u>

The €57,147 will be charged to the income and expenditure in future years.

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

##### Fixed Asset Table – Intangibles

	<b>Computer Software (Intangible)</b>
Gross carrying value at 1.1.2006	86,229
Transfer of assets under construction brought forward	13,399
Additions in year	45,930
Disposals	-
Gross NBV at 31.12.2006	145,558
Accumulated depreciation at 1.1.2006	(74,914)
Charge for 2006	(11,966)
Accumulated depreciation at 31.12.2006	(86,880)
Net carrying value at 1.1.2006	24,714
Net carrying value at 31.12.2006	58,678
Assets Under Construction	25,000
<b>Total net carrying value at 31.12.2006</b>	<b>83,678</b>

# Fixed Asset Table – Tangibles

	Computer Hardware (Tangible)	Plant and Equipment (Tangible)	Furniture and Vehicles (Tangible)	Total €
Gross carrying value at 1.1.2006	223,857	81,611	171,068	476,536
Transfer of assets under construction brought forward	42,418	2,950	-	45,368
Additions	199,539	96,874	3,420	299,833
Disposals	-	-	-	-
Gross NBV at 31.12.2006	465,814	181,435	174,488	821,737
Accumulated depreciation at 1.1.2006	(163,162)	(69,651)	(161,423)	(394,236)
Charge for 2006	(75,396)	(21,508)	57,147	(39,756)
Accumulated depreciation at 31.12.2006	(238,558)	(91,159)	(104,275)	(433,992)
Net carrying value at 1.1.2006	103,113	14,910	9,645	127,668
Net carrying value at 31.12.2006	227,256	90,276	70,213	387,745
Assets Under Construction	-	-	-	-
<b>Total net carrying value at 31.12.2006</b>	<b>227,256</b>	<b>90,276</b>	<b>70,213</b>	<b>387,745</b>

## c) Operating Leases

	2006 €	2005 €
Minimum lease payments charged to the economic outturn account (Photocopiers)	<u>26,177</u>	<u>29,637</u>

## d) Short Term Pre-financing

	2006 €	2005 €
Advance payment on research projects	<u>70,000</u>	<u>-</u>

## e) Short Term Receivables

	2006 €	2005 €
Amounts due from consolidated entities - PHARE	328,921	-
Amounts due from consolidated entities – European Commission	<u>7,508</u>	<u>-</u>
	336,429	-
VAT reimbursement due from Austrian Finance Ministry	82,082	294,930
Rent prepaid	-	-
Rent reimbursement due from Austrian authorities	32,863	65,406
Sundry amounts receivable	<u>1,509</u>	<u>-</u>
	<u>452,883</u>	<u>360,336</u>

## f) Cash and Cash Equivalents

	2006 €	2005 €
Bank current and deposit accounts	<u>2,287,953</u>	<u>2,832,281</u>

**g) Provisions for Risks and Liabilities**

	2006	2005
	€	€
Provision for cost of staff holidays carried over (This amount represents the estimated cost at the year end of reimbursing outstanding holiday entitlements to all temporary agents should they cease to be employed by the EUMC).	<u>47,552</u>	<u>55,890</u>
(Decrease)/increase in provisions in year	<u>(8,338)</u>	<u>(13,836)</u>
Amount used in year	-	10,390
Unused amount reversed in year	<u>55,890</u>	<u>59,336</u>
	<u>55,890</u>	<u>69,726</u>

**h) Accounts Payable**

	2006	2005
	€	€
Pre-financing from consolidated entities – Outturn 2004	-	231,444
Pre-financing from consolidated entities – Outturn 2005	-	939,541
Pre-financing from consolidated entities – Outturn 2006	621,928	-
Pre-financing from consolidated entities – PHARE	573,908	130,750
Pre-financing from consolidated entities – Miscellaneous	-	213,996
Payables due to consolidated entities – Interest received	44,778	17,801
Payables due to consolidated entities – European Commission	443	-
Payables due to consolidated entities – ENISA	148	-
Payables due to consolidated entities – Translation Centre	62,689	142,386
Payables due to consolidated entities – Taxes and Social Security	-	124,235
Payables due to consolidated entities – OPOCE	<u>5,533</u>	<u>4,630</u>
Total payable to Consolidated Entities	1,309,427	1,804,783
Payables due to non consolidated entities	225,410	190,103
Sundry payables	-	<u>150,776</u>
	<u>1,534,837</u>	<u>2,145,662</u>

**i) Contingent Liabilities and Assets**

	2006	2005
	€	€
<b>Contingent Liabilities</b>		
Amounts contracted for at the year end for goods and services to be delivered in future	<u>1,093,750</u>	<u>981,549</u>
Increase in contingent liabilities	<u>112,201</u>	<u>590,386</u>

Future minimum lease payments under non cancellable operating leases:

	2006	2005
	€	€
Amounts due within 1 year	-	29,540
Amounts due in > 1 year and < 5 years	-	-
Amounts due in > 5 years	-	-
	<u>-</u>	<u>29,540</u>

	2006	2005
	€	€
<b>Contingent Assets</b>		
Guarantees received on supply contracts	<u>28,800</u>	<u>-</u>

**j) 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 EUMC's main sources of revenue were:

	2006	2005
	€	€
European Community subsidy	8,506,992	7,249,458

Contributions from the Austrian authorities	88,448	181,552
Recovery of payments made to suppliers	<u>13,838</u>	<u>34,970</u>
	<u>8,609,278</u>	<u>7,465,980</u>

#### k) Expenditure

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

The EUMC's main expenditure was:

	2006	2005
	€	€
Staff related expenditure	3,050,988	2,728,577
Depreciation	51,723	51,801
Administrative expenditure	1,402,663	977,220
Operational expenditure	<u>3,555,818</u>	<u>3,304,245</u>
	<u>8,061,192</u>	<u>7,061,843</u>

At 31 December 2005 the EUMC's balance sheet included liabilities totalling €191,526 which, during the course of 2006, were confirmed as not being due. These amounts were written back to the income and expenditure account in 2006 as follows:

Staff related expenditure	150,776
Operational expenditure	<u>40,750</u>
	<u>191,526</u>

There is no impact from this transaction on future years.

#### V. Reconciliation between budgetary outturn and economic outturn

The EUMC'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 EUMC 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:

	2006	2005
	€	€
<b>Accumulated Budget Outturn</b>	621,928	1,170,985
Amount due to the Commission	(621,928)	(1,170,985)
<b>Impact on Fixed Assets</b>		
Fixed asset purchases	370,763	80,985
Depreciation charge	(51,723)	(51,800)
<b>Impact on Accrued Expenses in Year</b>		
Accrued expenses in the year	(293,631)	(337,118)
Adjustment for prior year's carry-overs – neutralisation of C8s	1,275,241	1,318,667
<b>Reversal of Previous Year's Accrued Expenses</b>		
Reversal of accrued expenses in prior year	337,118	263,649
Reversal of prior year's carry-overs – neutralisation of C8s	(1,318,667)	(866,596)
<b>Neutralisation of Budgetary Loss</b>	-	-
<b>Impact of Supplier Pre-financing</b>		
Supplier pre-financing in year	70,000	-
Reversal supplier pre-financing in prior year	-	(69,055)
<b>Other Impacts</b>		
Reversal of liabilities brought forward from prior years	191,526	-
Staff holiday carried over – current year's provision	(47,552)	(55,890)
Reversal staff holiday carried over – prior year's provision	55,890	69,726
Reversal accrued income in prior year	(65,405)	-
Accrued income in year	<u>32,863</u>	<u>65,405</u>
<b>Balance per Economic Outturn Account</b>	<u>556,423</u>	<u>417,973</u>

**Section B:**

**Reports on the Implementation of the Budget of the EUMC for the Financial Year ended  
31 December 2006**

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## 7. Budget Outturn

		2006	2005
<b>REVENUE</b>			
Commission subsidy (for the operating budget Titles 1,2 and 3	+	8,800,000.00	8,189,000.00
PHARE RAXEN_CT funds from Commission	+	483,907.50	90,000.00
Other contributions and funding received via the Commission			
Other donors			
Fee income			
Other revenue	+	132,219.47	151,115.72
<b>TOTAL REVENUE (a)</b>		<b>9,416,126.97</b>	<b>8,430,115.72</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff (including PHARE)</i>			
Payments	-	-3,748,954.15	-3,007,613.35
Appropriations carried over	-	-170,489.39	-70,410.93
<i>Title II: Administrative Expenses (including PHARE)</i>			
Payments	-	-641,073.53	-550,471.32
Appropriations carried over	-	-288,500.02	-581,199.83
<i>Title III: Operating Expenditure (including PHARE)</i>			
Payments	-	-3,024,512.41	-2,731,182.35
Appropriations carried over	-	-1,061,238.55	-757,056.77
<b>TOTAL EXPENDITURE (b)</b>		<b>-8,934,768.05</b>	<b>-7,697,934.55</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>481,358.92</b>	<b>732,181.17</b>
Cancellation of unused payment appropriations carried over from previous year	+	47,961.34	210,263.63
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	90,000.00	
Exchange differences for the year (gain +/-loss -) *	+/-	2,608.29	-2,903.25
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>621,928.55</b>	<b>939,541.55</b>
Balance year N-1	+/-	-1,170,985.56	231,444.01
Positive balance from year N-1 reimbursed in year N to the Commission	-	-1,170,985.56	
<b>Result used for determining amounts in general accounting</b>		<b>621,928.55</b>	<b>1,170,985.56</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>8,178,071.45</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>621,928.55</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 **	+	44,778.13	17,801.26
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# 8. Summary Budget Execution Table (CoA Format)

(1 000 euros)

RECETTES			DÉPENSES										
Provenance des recettes	Recettes inscrites au budget définitif de l'exercice	Recettes perçues	Affectation des dépenses	Crédits du budget définitif					Crédits reportés de(s) exercice(s) antérieur(s)				
				inscrits	engagés	payés	reportés	annulés	inscrits	engagés	payés	à reporter	annulés
Recettes propres	0	0	Titre I Personnel	3,923	3,743	3,693	50	180	70	70	53	0	17
Subventions communautaires	8.800	8.800											
Recettes affectées (Phare) <sup>1</sup>	484	484	Titre II Fonctionnement	969	923	640	283	46	581	581	570	0	11
Autres recettes	0	132	Titre III Activités opérationnelles	3,908	3,695	2,753	942	213	667	667	647	0	20
			Recettes affectées (Phare et autres)	484	325	239	245	0	90	90	90	0	0
TOTAL	9,284	9,416	TOTAL	9,284	8,686	7,325	1520	439	1,408	1,408	1,360	0	48

<sup>1</sup> Le montant initial inscrit dans le budget est de 648 000 euro dont 164 000 euro n'ont pas été versés par la Commission. Pour la clarté et l'exactitude, le montant corrigé de 484 000 euro a été indiqué.

NB: Les totaux peuvent comporter des écarts dus aux arrondis.

Source: Données de OD . - Ces tableaux présentent sous une forme synthétique les données fournies par OD dans ses propres états financiers.

## 9. Budget Execution - Title1, 2 and 3 – C1 Appropriations

	Line	Budget Line Description	Appropriations	Commitments	%	Payments	%
		Title 1	2006 €	2006 €		2006 €	
C1	1100	Basic salaries	2,112,071.57	2,112,071.57	100.00%	2,112,071.57	100.00%
C1	1101	Family allowances	235,428.43	206,278.94	87.62%	206,278.94	87.62%
C1	1102	Expatriation and foreign-residence allowances	275,000.00	272,104.82	98.95%	272,104.82	98.95%
C1	1103	Secretarial allowances	11,000.00	10,722.04	97.47%	10,722.04	97.47%
C1	1113	Trainees	30,000.00	28,069.00	93.56%	28,069.00	93.56%
C1	1120	Professional training of staff	62,000.00	39,245.69	63.30%	31,028.23	50.05%
C1	1130	Insurance against sickness	73,500.00	73,398.84	99.86%	73,398.84	99.86%
C1	1131	Insurance against accidents and occupational disease	19,000.00	18,673.18	98.28%	18,673.18	98.28%
C1	1132	Insurance against unemployment	28,000.00	27,556.73	98.42%	27,556.73	98.42%
C1	1140	Childbirth and death grants	500.00	198.31	39.66%	198.31	39.66%
C1	1141	Travel expenses for annual leave	40,000.00	39,730.23	99.33%	39,730.23	99.33%
C1	1175	Interim services	300,000.00	287,000.00	95.67%	263,898.36	87.97%
C1	1178	External services	26,000.00	19,375.00	74.52%	16,958.33	65.22%
C1	1180	Miscellaneous expenditure on staff recruitment	40,300.00	10,000.00	24.81%	7,143.21	17.73%
C1	1181	Travel expenses	4,200.00	2,293.60	54.61%	2,293.60	54.61%
C1	1182	Installation, resettlement and transfer allowances	30,000.00	25,121.65	83.74%	25,121.65	83.74%
C1	1183	Removal expenses	50,000.00	43,819.36	87.64%	43,819.36	87.64%
C1	1184	Temporary daily subsistence allowances	30,000.00	22,983.39	76.61%	22,983.39	76.61%
C1	1190	Salary weightings	170,000.00	162,930.32	95.84%	162,930.32	95.84%
C1	1300	Mission expenses, duty travel expenses and other ancillary expenditure	172,000.00	172,000.00	100.00%	165,061.65	95.97%
C1	1400	Restaurants and canteens	10,000.00	9,594.66	95.95%	9,208.16	92.08%
C1	1410	Medical service	2,000.00	1,423.46	71.17%	1,423.46	71.17%
C1	1520	Staff exchanges	109,000.00	97,546.09	89.49%	97,546.09	89.49%
C1	1610	Social contacts between staff	6,000.00	6,000.00	100.00%	6,000.00	100.00%
C1	1620	Other welfare expenditure	47,000.00	18,589.76	39.55%	12,700.80	27.02%
C1	1630	Early childhood centres and creches	24,000.00	24,000.00	100.00%	24,000.00	100.00%
C1	1700	Entertainment and representation expenses	16,500.00	12,431.90	75.34%	12,386.41	75.07%
		<b>Total Title 1</b>	<b>3,923,500.00</b>	<b>3,743,158.54</b>	<b>95.40%</b>	<b>3,693,306.68</b>	<b>94.13%</b>
		<b>Title 2</b>					
C1	2000	Rent	167,000.00	166,754.84	99.85%	166,754.84	99.85%
C1	2010	Insurance	2,500.00	2,094.20	83.77%	2,094.20	83.77%
C1	2020	Water, gas, electricity and heating	39,000.00	34,951.01	89.62%	34,951.01	89.62%
C1	2030	Cleaning and maintenance	32,000.00	30,380.29	94.94%	26,478.79	82.75%
C1	2040	Fitting-out of premises	85,000.00	83,760.00	98.54%	-	0.00%
C1	2050	Security and surveillance of buildings	100,000.00	99,618.52	99.62%	96,645.09	96.65%
C1	2100	Hardware/Software	168,000.00	167,462.61	99.68%	76,462.34	45.51%
C1	2101	Software Development	56,000.00	55,440.38	99.00%	31,794.66	56.78%
C1	2200	Technical equipment and installations	17,500.00	17,236.16	98.49%	282.50	1.61%
C1	2202	Hire of technical equipment and installations	30,000.00	26,524.70	88.42%	26,524.70	88.42%
C1	2210	Furniture	40,000.00	39,184.31	97.96%	-	0.00%
C1	2230	Hire of vehicles	3,000.00	2,516.28	83.88%	2,036.28	67.88%

C1	2300	Stationery and office supplies	25,000.00	24,853.45	99.41%	19,121.62	76.49%
C1	2320	Bank charges	15,000.00	12,719.46	84.80%	12,719.46	84.80%
C1	2400	Postage and delivery charges	46,700.00	42,417.34	90.83%	39,917.34	85.48%
C1	2410	Telecommunications charges	47,000.00	37,070.00	78.87%	32,583.00	69.33%
C1	2500	Meetings and notices	4,000.00	-	0.00%	-	0.00%
C1	2550	Miscellaneous expenditure for meetings	1,000.00	-	0.00%	-	0.00%
C1	2601	Studies, surveys, consultations	90,000.00	79,590.00	88.43%	71,310.00	79.23%
		<b>Total Title 2</b>	<b>968,700.00</b>	<b>922,573.55</b>	<b>95.24%</b>	<b>639,675.83</b>	<b>66.03%</b>
		<b>Title 3</b>					
C1	3101	Collection and comparability of data	26,000.00	25,141.40	96.70%	24,425.75	93.95%
C1	3102	RAXEN national focal points	2,020,000.00	2,015,551.51	99.78%	1,848,551.51	91.51%
C1	3104	Studies	295,000.00	292,144.98	99.03%	80,944.98	27.44%
C1	3110	Technicalities of RAXEN	63,000.00	62,337.54	98.95%	24,210.96	38.43%
C1	3204	Project for minorities	34,000.00	29,203.60	85.89%	29,203.60	85.89%
C1	3211	Working group key issues	14,800.00	5,637.24	38.09%	5,637.24	38.09%
C1	3313	Books and subscriptions	16,000.00	10,997.13	68.73%	9,015.34	56.35%
C1	3330	Annual report	43,000.00	34,858.45	81.07%	31,036.45	72.18%
C1	3341	European round tables	80,000.00	69,636.20	87.05%	67,636.20	84.55%
C1	3351	Publications	285,000.00	269,403.67	94.53%	42,235.34	14.82%
C1	3352	Equal Voices : material for the media	35,000.00	29,631.31	84.66%	5,321.31	15.20%
C1	3360	Technicalities for communication	17,000.00	4,333.30	25.49%	1,539.07	9.05%
C1	3401	Management Board meetings	165,000.00	132,720.45	80.44%	124,119.68	75.22%
C1	3402	Executive Board meetings	20,000.00	12,951.80	64.76%	9,451.80	47.26%
C1	3403	Other meetings with Member States	111,000.00	88,509.88	79.74%	88,509.88	79.74%
C1	3411	Translation	588,500.00	588,500.00	100.00%	338,227.47	57.47%
C1	3412	Interpretation	27,000.00	23,570.00	87.30%	22,570.00	83.59%
C1	3900	Reserve for Title 3	67,500.00	-	0.00%	-	0.00%
		<b>Total Title 3</b>	<b>3,907,800.00</b>	<b>3,695,128.46</b>	<b>94.56%</b>	<b>2,752,636.58</b>	<b>70.44%</b>

**Total C1**

**8,800,000.00**

**8,360,860.55**

**95.01%**

**7,085,619.09**

**80.52%**

# 10. Budget Execution – Title 1, 2 and 3 - C8 Appropriations

	Line	Budget Line Description	Appropriations	Payments	%
		<b>Title 1</b>	<b>2006 €</b>	<b>2006 €</b>	
C8	1175	Interim staff	20,000.00	16,724.07	83.62
C8	1180	Recruitment exp (selection panel + candidates)	1,000.00	637.00	63.70
C8	1123	Training - Unit 3	9,963.55	9,963.55	100.00
C8	1122	Training - Unit 2	16,557.00	5,326.63	32.17
C8	1121	Training - Unit 1	13,364.45	13,364.45	100.00
C8	1300	Missions and duty travels - dir	650.00	596.85	91.82
C8	1301	Mission - unit 1	1,500.00	1,500.00	100.00
C8	1302	Mission - unit 2	950.00	863.24	90.87
C8	1303	Missions Unit 3	6,000.00	4,099.51	68.33
C8	1700	Entertainment and representation expenses	425.93	331.00	77.71
		<b>Total Title 1</b>	<b>70,410.93</b>	<b>53,406.30</b>	<b>75.85</b>
		<b>Title 2</b>			
C8	2020	Water, gas , electricity, heating	3,900.00	540.05	13.85
C8	2030	Cleaning and maintenance	5,741.66	5,717.75	99.58
C8	2050	Security and surveillance of premises	20,902.04	20,902.04	100.00
C8	2040	Fitting out of premises	123,935.00	123,935.00	100.00
C8	2100	Data Processing equipment	316,863.96	316,863.96	100.00
C8	2101	Software development	2,738.13	2,731.03	99.74
C8	2200	New purchases of technical equipment and installation	56,126.76	56,126.76	100.00
C8	2230	Hire of vehicles (taxis in Vienna) - directorate	122.80	122.80	100.00
C8	2300	Stationery and office supplies	1,938.61	1,938.61	100.00
C8	2400	Postage	2,045.89	2,045.89	100.00
C8	2410	Telecommunications	793.55	793.55	100.00
C8	2411	Purchase and installation of equipment	34,391.43	34,391.43	100.00
C8	2601	Studies, surveys, consultations Unit I	11,700.00	3,510.00	30.00
		<b>Total Title 2</b>	<b>581,199.83</b>	<b>569,618.87</b>	<b>98.01</b>
		<b>Title 3</b>			
C8	3102	Raxen national focal points	102,342.54	101,542.65	99.22
C8	3110	Technicalities of RAXEN	30,579.80	30,467.80	99.63
C8	3207	Special projects	39,135.80	38,789.88	99.12
C8	3313	Books/subscriptions for info ex 2250/2	2,701.90	1,180.70	43.70
C8	3314	Subscriptions newspapers and periodicals	333.73	207.86	62.28
C8	3330	Annual report	19,590.00	14,233.88	72.66
C8	3341	European Round Table	2,014.92	2,014.91	100.00
C8	3351	Information and publication ex 3351,2400	21,887.80	18,367.07	83.91
C8	3352	Equal voices / material for media	12,688.66	7,633.84	60.16
C8	3401	Management Board meetings	8,170.72	5,631.53	68.92
C8	3403	Other meetings with Member States	426.97	426.97	100.00
C8	3411	Translations	427,183.93	427,183.93	100.00
		<b>Total Title 3</b>	<b>667,056.77</b>	<b>647,681.02</b>	<b>97.10</b>
<b>Total C8</b>			<b>1,318,667.53</b>	<b>1,270,706.19</b>	<b>96.36%</b>