

European Union Agency for Fundamental Rights
(FRA)

Annual Accounts of the FRA for the Financial Year ended
31 December 2008

Contents

1. Certification of the 2008 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 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 2008 Annual Accounts

The annual accounts of the European Union Agency for Fundamental Rights (FRA) have been prepared in accordance with Title VII of the Financial Regulation of the FRA 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 FRA in all material aspects.

Date.....24/4/2009

Signature.....
Sanjeev Shukla (FCCA)
Accounting Officer

Section A:

**Financial Statements of the FRA for the Financial Year ended
31 December 2008**

2. FRA – Balance Sheet

	Note	31.12.2008	31.12.2007
		€	€
A. NON CURRENT ASSETS		1,366,591	442,432
Intangible fixed assets	6.IV (b)	84,048	109,324
Tangible fixed assets	6.IV (b)	1,282,543	333,108
Investments		-	-
Loans		-	-
Long-term pre-financing		-	-
Long-term receivables		-	-
B. CURRENT ASSETS		8,252,685	8,486,872
Stock		-	-
Short-term pre-financing	6.IV (d)	17,776	-
Short-term receivables	6.IV (e)	435,104	291,067
Short-term investments		-	-
Cash and cash equivalents	6.IV (f)	7,799,805	8,195,805
TOTAL ASSETS		9,619,276	8,929,304
C. NON CURRENT LIABILITIES		-	-
Employee benefits		-	-
Provisions for risks and liabilities		-	-
Financial liabilities		-	-
Other long-term liabilities		-	-
TOTAL NON CURRENT LIABILITIES		-	-
D. CURRENT LIABILITIES		2,385,613	1,636,425
Employee benefits		-	-
Provisions for risks and liabilities		-	-
Financial liabilities		-	-
Accounts payable	6.IV (g)	2,385,613	1,636,425
TOTAL LIABILITIES		2,385,613	1,636,425
E. NET ASSETS / LIABILITIES		7,233,663	7,292,879
Reserves		-	-
Accumulated result	4	7,233,663	7,292,879
B. Minority interest		-	-
TOTAL NET ASSETS / LIABILITIES		7,233,663	7,292,879

Signature  Director

Date 050509

3. FRA - Economic Outturn Account

	2008 €	2007 €
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	2,966	-
Other operating revenue 6.IV (i)	14,192,491	14,281,336
TOTAL OPERATING REVENUE	14,195,457	14,281,336
Administrative expenses	-6,682,088	-5,238,187
Staff expenses	-3,831,293	-3,532,169
Fixed asset related expenses	-254,634	-167,949
Pensions	-	-
Other administrative expenses	-2,596,161	-1,538,069
Operational expenses	-7,572,585	-3,450,141
Centralized Direct Management	-	-
Centralized Indirect Management	-	-
Decentralized Management	-	-
Shared Management	-	-
Joint Management	-	-
Other operational expenses	-7,572,585	-3,450,141
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES 6.IV (j)	-14,254,673	-8,688,328
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-59,216	5,593,008
Financial revenues	-	-
Financial expenses	-	-
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method	-	-
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-59,216	5,593,008
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		
Minority interest	-	-
Extraordinary gains (+)	-	-
Extraordinary losses (-)	-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	-	-
ECONOMIC RESULT OF THE YEAR	-59,216	5,593,008

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			
	€	€	€	€	€
Balance as of 31 December 2006	-	-	1,143,448	556,423	1,699,871
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the Economic Result of Previous Year	-	-	556,423	(556,423)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result of the Year	-	-	-	5,593,008	5,593,008
Balance as of 31 December 2007	-	-	1,699,871	5,593,008	7,292,879
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the economic Result of the Previous Year	-	-	5,593,008	(5,593,008)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result for the Year	-	-	-	(59,216)	(59,216)
Balance as of 31 December 2008	-	-	7,292,879	(59,216)	7,233,663

5. FRA - Cash Flow Table

Cash Flows from operating activities	2008 €	2007 €
Surplus/(deficit) from operating activities	-59,216	5,593,008
Adjustments		
Amortization (intangible fixed assets) +	40,065	27,915
Depreciation (tangible fixed assets) +	185,636	137,253
Increase/(decrease) in Provisions for risks and liabilities	-	821
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	-17,776	70,000
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	-62,950	35,478
(Increase)/decrease in Receivables related to consolidated EC entities	15,372	-128,855
Increase/(decrease) in Other Long term liabilities	-	-
Increase/(decrease) in Accounts payable	109,791	491,326
Increase/(decrease) in Liabilities related to consolidated EC entities	542,937	-182,916
(Gains)/losses on sale of Property, plant and equipment	28,933	2,781
Extraordinary items	-	-
Net cash Flow from operating activities	782,792	6,046,811

Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-1,178,792	-138,959
Proceeds from tangible and intangible fixed assets (+)	-	-
Purchase of investments	-	-
Proceeds of investments	-	-
Granting of loans	-	-
Repayments of loans	-	-
Financial revenues	-	-
Extraordinary items	-	-
Net cash flow from investing activities	-1,178,792	-138,959

Financing activities		
Repayments of borrowings	-	-
Proceeds of borrowings	-	-
Increase/(decrease) other financial liabilities	-	-
Distributions paid to Member States (-)	-	-
Financial expenses	-	-
Extraordinary items	-	-
Net Cash Flow from financing activities	-	-

Net increase/(decrease) in cash and cash equivalents	-396,000	5,907,852
Cash and cash equivalents at the beginning of the period	8,195,805	2,287,953
Cash and cash equivalents at the end of the period	7,799,805	8,195,805

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 comparative amounts shown relate to the final accounts of the FRA for 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 2008 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)
Plant and equipment	25% and 12.5% (mail and health & safety related equipment)
Leasehold improvements	over the minimum lease period

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

Fixed Asset Table – Intangibles

	Computer Software (Intangible)
Gross carrying value at 1.1.2008	222,733
Transfer of assets under construction brought forward from 2007 and installed in 2008	-
Additions in year	14,789
Disposals	-
Gross NBV at 31.12.2008	237,522
Accumulated depreciation at 1.1.2008	(113,409)
Charge for 2008	(40,065)
Disposals	-
Accumulated depreciation at 31.12.2008	(153,474)
Net carrying value at 1.1.2008	109,324
Net carrying value at 31.12.2008	84,048
Assets Under Construction	-
Total net carrying value at 31.12.2008	84,048

Fixed Asset Table – Tangibles

	Leasehold Improvements	Computer Hardware (Tangible)	Plant and Equipment (Tangible)	Furniture and Vehicles (Tangible)	Total €
Gross carrying value at 1.1.2008	-	446,516	189,007	186,672	822,195
Transfer of assets under construction brought forward from 2007 and installed in 2008	-	3,884	-	-	3,884
Additions	834,447	249,193	55,045	2,440	1,141,125
Disposals	-	(60,523)	(5,570)	-	(66,093)
Gross NBV at 31.12.2008	834,447	639,070	238,482	189,112	1,901,111
Accumulated depreciation at 1.1.2008	-	(258,759)	(114,282)	(119,930)	(492,971)
Charge for 2008	(27,815)	(109,906)	(29,204)	(18,711)	(185,636)
Disposals	-	35,225	1,936	-	37,161
Accumulated depreciation at 31.12.2008	(27,815)	(333,440)	(141,550)	(138,641)	(641,446)
Net carrying value at 1.1.2008	-	191,641	74,725	66,742	333,108
Net carrying value at 31.12.2008	806,632	305,630	96,932	50,471	1,295,665
Assets Under Construction	22,878	-	-	-	22,878
Total net carrying value at 31.12.2008	829,510	305,630	96,932	50,471	1,282,543

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.

	2008 €	2007 €
Minimum lease payments charged to the economic outturn account (operating leases – rental of office premises and photocopiers)	<u>122,000</u>	<u>173,791</u>

Future minimum operating lease payments (office premises):

	2008 €	2007 €
Amounts due within 1 year	732,000	90,000
Amounts due in > 1 year and < 5 years	2,928,000	-
Amounts due in > 5 years	<u>3,538,000</u>	<u>-</u>
	<u>7,198,000</u>	<u>90,000</u>

The FRA has not entered into any financing leases.

d) Short Term Pre-financing

	2008 €	2007 €
Advance payments on projects	<u>17,776</u>	<u>-</u>

e) Short Term Receivables

	2008	2007
	€	€
Amounts due from consolidated entities – European Commission (PHARE)	283,669	202,581
VAT reimbursement due from Austrian Finance Ministry	109,372	74,824
Rent prepaid	-	-
Rent reimbursement due from Austrian authorities	40,667	-
Sundry amounts receivable	1,396	13,662
	<u>435,104</u>	<u>291,067</u>

f) Cash and Cash Equivalents

	2008	2007
	€	€
Bank current and deposit accounts	<u>7,799,805</u>	<u>8,195,805</u>

g) Accounts Payable

	2008	2007
	€	€
Pre-financing from consolidated entity – European Commission (Outturn)	949,147	328,909
Pre-financing from consolidated entity – European Commission (PHARE)	325,588	325,588
Payables due to consolidated entity – European Commission (Interest received in year)	172,406	106,073
Payables due to consolidated entity – European Commission	292	16,748
Payables due to consolidated entity – Translation Centre	-	30,718
Payables due to consolidated entity – OPOCE	-	-
Total payable to Consolidated Entities	<u>1,447,433</u>	<u>808,036</u>
Payables due to non consolidated entities	872,212	752,062
Staff holiday accrual	65,749	48,373
Sundry payables	219	27,953
	<u>2,385,613</u>	<u>1,636,425</u>

h) Contingent Liabilities and Assets

	2008	2007
	€	€
Contingent Liabilities		
1. Amounts contracted for at the year end for goods and services to be delivered in future	<u>5,672,075</u>	<u>6,636,340</u>
Increase/(decrease) in contingent liabilities	<u>(964,265)</u>	<u>5,542,590</u>
2. 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 21st December 2007 Raiffeisen Zentralbank Oesterreich AG provided a bank guarantee to the landlord for an amount of €1,000,000. The bank guarantee is valid for one year but may be automatically extended by the bank each year.

3. Rental contract for the FRA's new premises

On 21st December 2007 the FRA signed a rental contract for new office premises and the handover of the premises to the FRA was scheduled for 30 June 2008. The handover was subject to the Austrian authorities agreeing to contribute to the rental costs of the new premises and the satisfactory completion of the necessary building work that is required to be undertaken.

As at 31 December 2007, the contingent future minimum lease payments under the non cancellable part of this operating lease were:

	2008	2007
	€	€
Amounts due within 1 year (rental of office premises)	-	366,000
Amounts due in > 1 year and < 5 years	-	2,928,000
Amounts due in > 5 years	-	4,026,000
	<u>-</u>	<u>7,320,000</u>

	2008	2007
	€	€
Contingent Assets		
Guarantees received on supply contracts	<u>28,800</u>	<u>28,800</u>

i) 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 main sources of revenue were:

	2008	2007
	€	€
Annual Subsidy - European Commission	14,147,313	14,074,163
Contributions due from the Austrian authorities	40,667	-
Recovery of payments made to suppliers	<u>7,477</u>	<u>207,174</u>
	<u>14,195,457</u>	<u>14,281,337</u>

j) 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:

	2008	2007
	€	€
Staff related expenditure	3,831,293	3,532,169
Depreciation /Loss on asset disposals	254,634	167,949
Administrative expenditure	2,596,161	1,538,069
Operational expenditure	<u>7,572,585</u>	<u>3,450,141</u>
	<u>14,254,673</u>	<u>8,688,328</u>

Transactions with the European Commission, included above:

	2008	2007
	€	€
Administrative expenditure	95,126	76,814
Operational expenditure	<u>69,168</u>	<u>38,564</u>
	<u>164,294</u>	<u>115,378</u>

k) Related Party Transactions

	2008	2007
Number of Authorising Officers at the year end	<u>1</u>	<u>1</u>
Analysis by Grade:	2008	2007
AD 14	1	-
AD 12	-	1

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

l) 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 contribute 10.25% of their basic salaries to the pension scheme and an additional 20.5% 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.

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:

	2008 €	2007 €
Accumulated Budget Outturn	949,147	328,908
Amount due to the Commission	(949,147)	(328,908)
Impact on Fixed Assets		
Fixed asset purchases	1,178,792	138,957
Depreciation charge / losses on disposal	(254,634)	(167,949)
Impact on Accrued Expenses in Year		
Accrued expenses in the year	(872,504)	(827,481)
Adjustment for prior year's carry-overs – neutralisation of C8s	6,544,578	7,523,998
Reversal of Previous Year's Accrued Expenses		
Reversal of accrued expenses in prior year	827,481	293,631
Reversal of prior year's carry-overs – neutralisation of C8s	(7,523,998)	(1,275,241)
Neutralisation of Budgetary Loss	-	-
Impact of Supplier Pre-financing		
Supplier pre-financing in year	17,776	-
Reversal supplier pre-financing in prior year	-	(70,000)
Other Impacts		
Staff holiday carried over – current year's provision	(65,748)	(48,373)
Reversal staff holiday carried over – prior year's provision	48,374	47,552
Reversal accrued income in prior year	-	(32,863)
Adjustment re 2007 PHARE pre-financing	-	10,777
Accrued income in year	40,667	-
Balance per Economic Outturn Account	<u>(59,216)</u>	<u>5,593,008</u>

Section B:

**Reports on the Implementation of the Budget of the FRA for the Financial Year ended
31 December 2008**

7. Budget Outturn

		2008	2007
REVENUE			
Commission subsidy (for the operating budget Titles 1,2 and 3 PHARE RAXEN_CT funds from Commission	+	15,000,000.00	14,000,000.00
Other contributions and funding received via the Commission	+	-	281,092.50
Other donors			
Fee income			
Other revenue	+	7,477.38	240,036.40
TOTAL REVENUE (a)		15,007,477.38	14,521,128.90
EXPENDITURE			
<i>Title I: Staff (including PHARE)</i>			
Payments	-	-4,358,484.97	-4,043,289.75
Appropriations carried over	-	-87,118.49	-127,454.59
<i>Title II: Administrative Expenses (including PHARE)</i>			
Payments	-	-1,610,757.72	-752,476.72
Appropriations carried over	-	-890,905.11	-1,594,812.99
<i>Title III: Operating Expenditure (including PHARE)</i>			
Payments	-	-2,031,747.86	-2,059,113.15
Appropriations carried over	-	-5,603,878.35	-5,935,514.56
TOTAL EXPENDITURE (b)		-14,582,892.50	-14,512,661.76
OUTTURN FOR THE FINANCIAL YEAR (a-b)		424,584.88	8,467.14
Cancellation of unused payment appropriations carried over from previous year	+	187,569.99	83,508.03
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	340,957.02	244,986.50
Exchange differences for the year (gain +/-loss -) *		-3,964.68	-8,052.89
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		949,147.21	328,908.78
Balance year N-1	+/-	+328,908.78	+621,928.55
Positive balance from year N-1 reimbursed in year N to the Commission	-	-328,908.78	-621,928.55
Result used for determining amounts in general accounting		949,147.21	328,908.78
Commission subsidy - agency registers accrued revenue and Commission accrued expense		14,050,852.79	13,703,979.56
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		949,147.21	328,908.78

Not included in the budget outturn:

Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission **	+	172,406.25	106,073.67
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8. Summary Budget Execution Table (CoA Format)

REVENUE				EXPENDITURE									
Source of revenue	Revenue entered in the final budget for the financial year	Revenue received	Allocation of expenditure	Final budget appropriations				Appropriations carried over from previous financial year(s)					
				entered	committed	paid	carried over	cancelled	entered	committed	paid	to be carried over	cancelled
Own revenue	0	0	Title I Staff	4,701	4,428	4,350	78	273	110	109	64	0	46
Community subsidies	15,000	15,000	Title II Administration	2,516	2,493	1,606	887	23	1,587	1,587	1,557	0	30
Other assigned revenue	0	0	Title III Operating activities	7,783	7,320	1,741	5,579	463	5,620	5,620	5,508	0	112
Other revenue	0	7	Assigned revenue	0	0	0	0	0	138	96	96	42	0
TOTAL	15,000	15,007	TOTAL	15,000	14,241	7,697	6,544	759	7,455	7,412	7,225	42	188
Revenue collected and payments are estimated on a cash basis.													

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

Budget Item	Budget Item Description	Appropriations 2008 €	Commitments 2008 €	%	Payments 2008 €	%
A-1100	Basic salaries	2,181,377.39	2,163,887.02	99.20 %	2,163,887.02	99.20 %
A-1101	Family allowances	219,000.00	205,584.52	93.87 %	205,584.52	93.87 %
A-1102	Expatriation and foreign-residence allowances	328,000.00	279,774.02	85.30 %	279,774.02	85.30 %
A-1103	Secretarial allowances	11,000.00	10,404.97	94.59 %	10,404.97	94.59 %
A-1113	Trainees	147,300.00	143,848.08	97.66 %	143,848.08	97.66 %
A-1115	Contract Agents	448,000.00	445,275.21	99.39 %	445,275.21	99.39 %
A-1120	Professional training of staff	65,887.19	65,887.19	100.00 %	54,553.83	82.80 %
A-1130	Insurance against sickness	84,000.00	76,151.24	90.66 %	76,151.24	90.66 %
A-1131	Insurance against accidents and occupational disease	22,000.00	17,112.27	77.78 %	17,112.27	77.78 %
A-1132	Insurance against unemployment	40,000.00	28,841.60	72.10 %	28,841.60	72.10 %
A-1141	Travel expenses for annual leave	72,000.00	38,622.15	53.64 %	38,622.15	53.64 %
A-1175	Interim services	153,930.15	153,930.15	100.00 %	128,685.15	83.60 %
A-1178	External services	25,884.39	25,884.39	100.00 %	25,884.39	100.00 %
A-1180	Miscellaneous expenditure on staff recruitment	53,921.90	53,921.90	100.00 %	46,629.56	86.48 %
A-1181	Travel expenses	969.97	969.97	100.00 %	874.97	90.21 %
A-1182	Installation, resettlement and transfer allowances	29,000.00	18,699.53	64.48 %	18,699.53	64.48 %
A-1183	Removal expenses	35,406.17	32,192.12	90.92 %	32,192.12	90.92 %
A-1184	Temporary daily subsistence allowances	105,093.86	8,103.95	7.71 %	8,103.95	7.71 %
A-1190	Salary weightings	218,000.00	199,350.99	91.45 %	199,350.99	91.45 %
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	217,125.20	217,125.20	100.00 %	196,401.36	90.46 %
A-1400	Restaurants and canteens	13,000.00	12,675.79	97.51 %	12,675.79	97.51 %
A-1520	Staff exchanges	108,778.13	108,778.13	100.00 %	108,778.13	100.00 %
A-1610	Social contacts between staff	17,833.20	17,833.20	100.00 %	11,861.96	66.52 %
A-1620	Other welfare expenditure	86,646.60	86,646.60	100.00 %	80,206.60	92.57 %
A-1630	Early childhood centres and creches	13,748.78	13,748.78	100.00 %	13,310.80	96.81 %
A-1700	Entertainment and representation expenses	3,000.00	2,559.79	85.33 %	2,559.79	85.33 %
	Total Title I	4,700,902.93	4,427,808.76	94.19 %	4,350,270.00	92.54 %
A-2000	Rent	268,446.59	268,446.59	100.00 %	268,446.59	100.00 %
A-2010	Insurance	3,359.92	3,294.91	98.07 %	3,294.91	98.07 %
A-2020	Water, gas, electricity and heating	60,156.00	60,156.00	100.00 %	58,305.43	96.92 %
A-2030	Cleaning and maintenance	92,000.00	91,877.45	99.87 %	83,659.85	90.93 %
A-2040	Fitting-out of premises	277,695.02	273,564.69	98.51 %	46,258.13	16.66 %
A-2050	Security and surveillance of buildings	153,000.00	150,901.32	98.63 %	143,622.35	93.87 %
A-2100	Hardware/software	453,709.82	453,709.82	100.00 %	277,902.20	61.25 %
A-2101	Software development	280,099.49	280,099.49	100.00 %	83,231.49	29.71 %
A-2102	IT services	153,355.75	153,355.75	100.00 %	30,992.08	20.21 %
A-2200	New purchases of equipment and installations	17,000.00	16,870.00	99.24 %	0.00	0.00 %
A-2203	Maintenance, use and repair of technical equipment and installations	20,000.00	11,292.19	56.46 %	9,292.19	46.46 %

A-2210	Furniture	38,000.00	36,910.36	97.13 %	11,950.00	31.45 %
A-2230	Hire of vehicles	2,235.72	819.31	36.65 %	819.31	36.65 %
A-2250	Library stocks, purchase of books	764.28	764.28	100.00 %	0,00	0,00 %
A-2300	Stationery and office supplies	33,000.00	32,990.98	99.97 %	31,480.27	95.39 %
A-2320	Bank charges	22,000.00	17,488.26	79.49 %	15,488.26	70.40 %
A-2330	Legal expenses	8,000.00	8,000.00	100.00 %	3,000.00	37.50 %
A-2353	Departmental removals and associated handling	151,160.00	151,160.00	100.00 %	151,160.00	100.00 %
A-2355	Publications and reproduction of documents	127.50	127.50	100.00 %	127.50	100.00 %
A-2400	Postage and delivery charges	42,000.00	42,000.00	100.00 %	37,023.50	88.15 %
A-2410	Telecommunications charges	33,889.00	33,889.00	100.00 %	32,860.29	96.96 %
A-2411	Telecommunications equipment	19,471.86	19,471.86	100.00 %	0,00	0,00 %
A-2601	Studies, surveys, consultations	386,270.00	386,270.00	100.00 %	316,999.00	82.07 %
	Total Title II	2,515,740.95	2,493,459.76	99.11 %	1,605,913.35	63.83 %
B0-3100	Data collection and networks	2,670,290.27	2,616,690.27	97.99 %	714,534.07	26.76 %
B0-3105	Meetings and conferences	94,515.93	85,313.07	90.26 %	67,099.78	70.99 %
B0-3200	Research studies and surveys	1,712,860.00	1,668,320.60	97.40 %	14,824.08	0.87 %
B0-3310	Documentation	258,805.41	258,805.41	100.00 %	37,630.92	14.54 %
B0-3340	Cooperation activities	360,720.72	271,656.70	75.31 %	267,863.38	74.26 %
B0-3344	Policy development	386,321.67	309,882.97	80.21 %	118,080.37	30.57 %
B0-3350	Publications	636,678.33	633,773.12	99.54 %	77,804.80	12.22 %
B0-3354	Public information, media and communication	567,473.87	459,677.55	81.00 %	215,615.25	38.00 %
B0-3400	Management Board and administrative structures	234,018.92	208,206.92	88.97 %	159,057.22	67.97 %
B0-3410	Translation and interpretation	861,671.00	808,340.35	93.81 %	68,663.85	7.97 %
	Total Title III	7,783,356.12	7,320,666.96	94.06 %	1,741,173.72	22.37 %
	Total C1	15,000,000.00	14,241,935.48	94.95 %	7,697,357.07	51.32 %

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

Budget Item	Budget Item Description	Appropriations 2008 €	Payments 2008 €	%
A-1120	Professional training of staff	21,236.03	14,973.02	70.51 %
A-1175	Interim services	7,796.25	6,875.55	88.19 %
A-1180	Miscellaneous expenditure on staff recruitment	7,186.43	4,672.94	65.02 %
A-1181	Travel expenses	1,017.29	0,00	0,00 %
A-1183	Removal expenses	2,880.00	2,430.00	84.38 %
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	48,209.49	14,327.76	29.72 %
A-1620	Other welfare expenditure	21,334.40	20,332.77	95.31 %
	Total Title I	109,659.89	63,612.04	58.01 %
A-2040	Fitting-out of premises	426,476.00	426,476.00	100.00 %
A-2050	Security and surveillance of buildings	73,150.00	73,150.00	100.00 %
A-2090	Other expenditure on buildings	142,000.00	142,000.00	100.00 %
A-2100	Data-processing equipment	308,762.77	306,762.77	99.35 %
A-2101	Software development	261,476.45	260,899.45	99.78 %
A-2102	Other external services for data processing	201,387.00	175,057.00	86.93 %
A-2320	Bank charges	2,000.00	2,000.00	100.00 %
A-2330	Legal expenses	13,500.00	13,500.00	100.00 %
A-2400	Postage and delivery charges	894.91	894.91	100.00 %
A-2410	Telecommunications charges	1,505.31	963.00	63.97 %
A-2601	Studies, surveys, consultations	155,457.48	155,457.48	100.00 %
	Total Title II	1,586,609.92	1,557,160.61	98.14 %
B0-3100	Data Collection and networks	1,466,250.20	1,455,816.20	99.29 %
B0-3105	Meetings and conferences	11,550.00	6,790.04	58.79 %
B0-3200	Research studies and surveys	3,046,297.00	3,031,297.00	99.51 %
B0-3310	Documentation	15,681.35	15,089.43	96.23 %
B0-3340	Cooperation activities	298,666.52	247,051.20	82.72 %
B0-3344	Policy Development	55,804.00	55,149.16	98.83 %
B0-3350	Publications	200,490.51	176,166.66	87.87 %
B0-3354	Public Information, media and Communication	24,556.43	21,569.29	87.84 %
B0-3400	Management Board and administrative structures	106,779.25	105,239.45	98.56 %
B0-3410	Translation and interpretation	394,480.05	394,314.05	99.96 %
	Total Title III	5,620,555.31	5,508,482.48	98.01 %
	Total C8	7,316,825.12	7,129,255.13	97.44 %

11. Budget Execution – Title 1, 2 and 3 – C5 and R0 Appropriations

Budget Item	Budget Item Description	Appropriations 2008 €	Commitments 2008 €	%	Payments 2008 €	%
A-2020	Water, gas, electricity and heating	4,844.37	4,844.37	100.00 %	4,844.37	100.00 %
	Total Title II	4,844.37	4,844.37	100.00 %	4,844.37	100.00 %
B0-3410	Translation and interpretation	202,329.00	202,329.00	100.00 %	202,329.00	100.00 %
	Total Title III	202,329.00	202,329.00	100.00 %	202,329.00	100.00 %
	Total C5	207,173.37	207,173.37	100.00%	207,173.37	100.00%

Budget Item	Budget Item Description	Appropriations 2008 €	Commitments €	%	Payments 2008 €	%
A-1115	Bank charges	4,653.78	4,653.78	100.00 %	4,653.78	100.00 %
A-1300	Mission expenses, duty travel expenses and other	3,561.19	3,561.19	100.00 %	3,561.19	100.00 %
	Total Title I	8,214.97	8,214.97	100.00 %	8,214.97	100.00 %
A-2320	Bank charges	233.33	0,00	0.00 %	0,00	0.00 %
	Total Title II	233.33	0,00	0.00 %	0,00	0.00 %
B0-3102	RAXEN national focal points	52.30	0,00	0.00 %	0,00	0.00 %
B0-3341	European round tables	105,887.54	80,917.22	76.42 %	80,917.22	76.42 %
B0-3351	Publications	1,329.10	460.00	34.61 %	460.00	34.61 %
B0-3411	Translation	15,151.24	417.52	2.76 %	417.52	2.76 %
B0-3412	Interpretation	7,510.40	6,450.40	85.89 %	6,450.40	85.89 %
	Total Title III	129,930.58	88,245.14	67.92%	88,245.14	67.92%
	Total R0	138,378.88	96,460.11	69.71%	96,460.11	69.71%