

Report on budgetary and financial management

Accompanying the European Union Agency for Fundamental
Rights' annual accounts

Financial year 2008

Agency report pursuant to Art. 76
of the Financial Rules

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Declaration of assurance of the authorising officer

I, the undersigned, Director of the European Union Agency for Fundamental Rights,


In my capacity as authorising officer,

- Declare that the information contained in this report gives a true and fair view*
- State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgment and on the information at my disposal, such as the results of the self-assessment, ex post controls, the observations of the Internal Audit Service and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration.

- Confirm that I am not aware of anything not reported here which could harm the interests of the Agency and the institutions in general.

Done in Vienna on 260209


Morten Kjaerum

Director

* True and fair in this context means a reliable, complete and correct view of the state of affairs in the service.

1 Introduction

This report presents a synthesis of the budgetary and financial management in 2008 of the appropriations assigned to the European Union Agency for Fundamental Rights. These appropriations consist of Title I – Staff expenditure, Title II – Operating expenditure and Title III Operational expenditure.

1.1 Creation, location and main actions of the Agency

The European Union Agency for Fundamental Rights, hereinafter “the Agency”, is a decentralised Community Agency, established through Council Regulation (EC) No 168/2007 of 15 February 2007. The Agency is based in Vienna and is the successor of the European Monitoring Centre on Racism and Xenophobia, hereinafter “the Centre”. The Agency carries out its tasks independently. It cooperates with national and international bodies and organisations, in particular with the Council of Europe. It also works closely with civil society organisations.

Based on Art. 2 of the Regulation “[t]he objective of the Agency is to provide the relevant institutions and authorities 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 respect fully fundamental rights.”

1.2 Legal basis

Article 82 of the Financial Rules applicable to the Agency stipulates that the provisional accounts shall be accompanied by the “[...] *report on budgetary and financial management during the year*”.

Article 173 of the implementing rules of the Agency’s Financial Rules stipulates that the report on budgetary and financial management “...*shall give an accurate description of:*

- *the achievement of the objectives for the year, in accordance with the principles of sound financial management;*
- *the financial situation and the events which have had a significant influence on activities during the year.*”

Based on these articles of the Financial Rules as well as their implementing rules, the budgetary and financial management in 2008 of appropriations assigned to the Agency, is analysed and presented in this report. The amounts are provided in € Euro and, except where indicated, have been rounded to the nearest whole number.

1.3 Management Information Systems

The Agency used the following software during the financial year:

- ABAC – general accounting and budgetary management system

- Business Objects – financial reporting software
- ISILOG fixed asset management – Inventory software

Part A

Overview: Budget 2008

2 Annual Work Programme

On 15 February 2007, with the publication of Council Regulation 168/2007, the Centre was succeeded by the European Union Agency for Fundamental Rights. The Agency was given a new and extended mandate which had an impact in both Financial and Human Resources for the following financial years. New Temporary Agent posts were added to the Agency's establishment plan and additional funds were added to the budget in order to cover the needs and requirements of the new mandate.

The preparation of the 2008 Annual Work Programme and budget was done in the context of the European Monitoring Centre on Racism and Xenophobia. Based on its mandate, the Agency's interim Management Board adopted the 2008 preliminary draft budget at its 1st meeting in March 2007. An updated version of the 2008 draft budget and Annual Work Programme was submitted for adoption at the definitive Management Board's 1st meeting in July 2007. The Management Board postponed discussion on these two documents.

Following a reassessment of the Agency's needs a further discussion on the 2008 draft budget and Annual Work Programme took place at the Management Board meeting in October 2007. The salient point of this version was that the amount of 1,341,000 EUR was temporarily placed in the operational reserves in order to cover activities linked to the Multiannual Framework thematic areas. The adoption of the 2008 budget and Annual Work Programme was finalised through a written procedure in December 2007.

Following the adoption of the Multiannual Framework in February 2008, an updated version of the 2008 budget and Annual Work Programme was submitted to the Management Board during its meeting in March 2008. This version took into consideration the provisions of the newly adopted Multiannual Framework. Part of the amount placed in the operational reserve in October 2007, was now allocated to projects linked to the thematic areas of the Multiannual Framework. In addition, based on a new recruitment plan as well as a further reassessment of the Agency's needs in administrative expenses – due to the fact that the recruitment of the Director was still pending which influenced also the recruitment of the remaining vacant posts – the amount of 1,540,000 EUR was allocated to the operational budget. The adoption of this version was finalised in May 2008 through a written procedure after the European Commission issued its opinion on the amended Annual Work Programme. The remaining amount that was temporarily placed in the operational reserve was allocated to projects during the Management Board's meeting in June 2008. By that time, the Agency's operational budget had been increased by 49% compared to the version of the Annual Work Programme that was adopted in December 2007 through a written procedure.

The inherited activities from the EUMC were implemented as planned. Those on the new competences of the Agency were mainly implemented during the second half of the year following the adoption of the revised and final Annual Work Programme in June 2008. Moreover, in view of the time required for the completion of the tendering procedures for the projects of the final version of the Annual Work Programme, the highest rate of budgetary consumption was in December 2008; this resulted in increased amounts of automatically carried over appropriations (C8 credits) to 2009.

2.1 Operational priorities

According to its Regulation, the Agency's main 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."*

Based on its general objective the Agency focused its activities on data collection and documentation, and on research and analyses. These operational priorities aimed at providing stakeholders with a sound knowledge basis and analyses of the situation, based on robust and comparable data, for policy development in the context of European Union priorities and in response to significant events. Moreover, the Agency, in 2008, aimed at promoting dialogue with civil society and cooperation with its stakeholders, raising public awareness of fundamental rights, and disseminating information about its work.

In addition, in accordance with its Regulation the Agency carried out activities in response to three specific requests from European Institutions. In particular, in response to a request from the European Commission, the Agency implemented the project on indicators concerning the rights of the child. In particular, in response to a request from the European Parliament, the Agency implemented two projects (a legal and a sociological study) on homophobia. Finally, in response to a request from the Council of the European Union, the Agency formulated and delivered an opinion on a proposed Council decision concerning the use of passenger number record (PNR) data for the purposes of law enforcement.

3 Establishment of the initial budget

3.1 Budgetary procedure 2008

The 2008 Preliminary Draft Budget (PDB) was submitted to the 1st meeting of the Agency's Interim Management Board for adoption. Based on this version, 8,488,000 EUR were allocated to administrative expenses and 6,512,000 EUR were allocated to the Agency's operations.

The final amount of the previous financial year (i.e. 2007) allocated to operational expenses was higher (+15.8%) than the amount allocated in the 2008 PDB. The reason for this is that:

1. During the previous financial year the Agency requested new Temporary Agent posts. Recruitment for these posts, following the European Parliament's recommendation and in agreement with the Agency's Management Board, remained in abeyance until the Director took his post. Therefore, during the course of the financial year a surplus of funds was created under administrative expenses. This surplus was transferred to operational expenses, thus increasing them compared to the 2007 initial budget; and
2. The recruitment of the 2007 as well as the 2008 new Temporary Agent posts was budgeted in full under the 2008 PDB considering that the Director would have taken his post before the end of 2007. Therefore, Title I needed additional funds.

In the course of the adoption of the 2008 budget it was realised that the Director's recruitment would take place later than initially foreseen. Therefore, an updated version of the Agency's draft budget was submitted for adoption to the 1st meeting of the Agency's definitive Management Board in July 2008. Based on this version, Title I was decreased in order to reflect the delay in the Director's recruitment and the consequent abeyance of the remaining vacant posts. In addition, following the conclusion of a lease agreement concerning the Agency's new premises, Title II was increased in order to accommodate the needs for the removal and the increased needs in Information Communication Technology which derive from the size of the new building. Consequently, Title III was decreased by 5.6%.

Later on, based on an estimated date concerning its removal, the Agency reassessed its needs in rent. This resulted in a further increase under Title II and a consequent decrease of 5.3% in Title III. Finally, the Agency's 2008 budget was adopted in December 2007 through a written procedure as shown below in tabular format.

3.2 The evolution from the Preliminary Draft Budget to the final Adopted Budget

The evolution is presented in the table below.

Title	Final budget 2007	PDB 2008	1 st MB meeting (July 2007)	2 nd MB meeting (October 2007)	Adopted budget (December 2007)	Difference (adopted budget 2008/final budget 2007)
Title I	4,085,200	7,053,000	6,924,000	6,926,000	6,926,000	+69.5%
Title II	2,374,600	1,435,000	1,926,000	2,253,000	2,253,000	-5.12%
Title III	7,540,200	6,512,000	6,150,000	5,821,000	5,821,000	-22.8%
Total	14,000,000	15,000,000	15,000,000	15,000,000	15,000,000	+7.1%

4 Human Resources

The Agency implemented its Annual Work Programme and delivered the expected results with 71% of the posts in the establishment plan filled. The establishment plan consisted of 49 Temporary Agent posts out of which 14 were vacant. Due to the time required for the recruitment of the Director and, following recommendations by the European Parliament and the Management Board not to fill the vacant posts before the appointment of the Director, the financial year closed with 14 vacant Temporary Agent posts. This number represents 29% of the total posts in the establishment plan which is to be filled in 2009.

5 Financial resources

The following table summarises the situation of C1 commitment appropriations:

Agency's adopted budget	
Title I	€ 6,926,000
Title II	€ 2,253,000
Title III	€ 5,821,000
Total	€ 15,000,000

6 Automatic carryover from 2007

The situation of budgetary appropriations automatically carried over into 2008 is as follows:

Heading	Automatic carryover	Implemented	Total rate (2008)	Total rate (2007)
Title I	€ 109,660	€ 63,612	42.0%	74.4%
Title II	€ 1,586,610	€ 1,557,161	98.1%	96.7%
Title III	€ 5,620,555	€ 5,508,482	98.0%	93.5%
Total	€ 7,316,825	€7,129,255	97.4%	93.4%

7 Appropriations to be made available again

No appropriations were made available again in 2009.

8 Amending budgets

No amending budgets took place during the financial year.

9 Transfers

There are two types of transfers:

- Transfers adopted by the Management Board (transfers between chapters above the 10% of the adopted budget); and
- Agency transfers (transfers between chapters below the 10% of the adopted budget, and transfers between items within the same chapter).

9.1 Transfers adopted by the Management Board

In 2008, two budgetary transfers were submitted to the Management Board for approval. The total amount transferred between chapters was €3,876,000. These transfers were linked to the adoption of the Multiannual Framework as well as the allocation of the surplus, which was

generated under Title I – Staff expenditure, to operational projects. This surplus related to the abeyance of the recruitment of the Temporary Agents until the appointment of the Director.

Title Chapter	Heading	Transfers from the chapter €	Transfers to the chapter €	Impact between chapters
1	Staff	-1,430,000	0	-1,430,000
11	Staff in active employment	-1,278,000	0	-1,278,000
13	Missions and duty travel	0	0	0
14	Sociomedical infrastructure	0	0	0
15	Mobility, exchanges of civil servants and experts	-79,000	0	-79,000
16	Social welfare	-63,000	0	-63,000
17	Entertainment and representation	-10,000	0	-10,000
19	Reserve for Title I	0	0	0
2	Buildings, equipment and miscellaneous operating expenditure	0	93,156	93,156
20	Rental of buildings and associated costs	-184,844	0	-184,844
21	Data processing	0	54,000	54,000
22	Movable property and associated costs	0	124,000	124,000
23	Current administrative expenditure	0	102,000	102,000
24	Postage and telecommunication expenditure	0	3,000	3,000
25	Expenditure on meetings	0	0	0
26	Studies, surveys, consultations	-5,000	0	-5,000
29	Reserve for Title II	0	0	0
3	Operational expenditure	0	1,336,844	1,336,844
31	Networks	0	1,396,000	1,396,000
32	Research and studies	0	1,617,000	1,617,000
33	Information and communication	0	580,000	580,000
34	Relations with the European Communities	-90,329	0	-90,329
39	Reserve for Title III	-2,165,827	0	-2,165,827
Total		-3,876,000	3,876,000	0

9.2 Agency transfers

The Agency transfers of appropriations between chapters and commitment items mainly refer to the reinforcement of operations, and to the corrective actions required for the efficient implementation of the Annual Work Programme as well as for administrative expenditure. The amounts transferred between chapters are provided in the table below:

Title Chapter	Heading	Transfers from the chapter €	Transfers to the chapter €	Impact between chapters
1	Staff	-890,097	95,000	-795,097
11	Staff in active employment	-831,229	0	-356,000
13	Missions and duty travel	-12,875	0	-38,000
14	Sociomedical infrastructure	-4,000	0	-700
15	Mobility, exchanges of civil servants and experts	-3,222	87,000	-1,700
16	Social welfare	-36,771	8,000	-30,400
17	Entertainment and representation	-2,000	0	-2,000
19	Reserve for Title I	0	0	0
2	Buildings, equipment and miscellaneous operating expenditure	-472,029	641,614	169,585
20	Rental of buildings and associated costs	-243,390	15,892	-227,498
21	Data processing	0	228,165	228,165
22	Movable property and associated costs	-145,000	0	-145,000
23	Current administrative expenditure	0	29,288	29,288
24	Postage and telecommunication expenditure	-83,639	12,000	-71,639
25	Expenditure on meetings	0	0	0
26	Studies, surveys, consultations	0	356,270	356,270
29	Reserve for Title II	0	0	0
3	Operational expenditure	-65,507	691,019	625,512
31	Networks	-11,194	0	-502,000
32	Research and studies	-54,140	0	1,074,000
33	Information and communication	0	145,000	-45,000
34	Relations with the European	0	546,019	45,000

Communities					
39	Reserve for Title III		-173	0	0
Total			-1,427,633	1,427,633	0

9.3 Overall summary of the transfers

Title Chapter	Heading	Initial budget	Total transfers €	Final budget €	Difference (initial budget / final budget)
1	Staff	6,926,000	-2,225,097	4,700,903	-32%
11	Staff in active employment	6,350,000	-1,634,000	4,716,000	-26%
13	Missions and duty travel	230,000	-38,000	192,000	-17%
14	Sociomedical infrastructure	17,000	-700	16,300	-4%
15	Mobility, exchanges of civil servants and experts	104,000	-80,700	23,300	-78%
16	Social welfare	210,000	-93,400	116,600	-44%
17	Entertainment and representation	15,000	-12,000	3,000	-80%
19	Reserve for Title I	0	0	0	0
2	Buildings, equipment and miscellaneous operating expenditure	2,253,000	262,741	2,515,741	12%
20	Rental of buildings and associated costs	1,267,000	-412,342	854,658	-33%
21	Data processing	605,000	282,165	887,165	47%
22	Movable property and associated costs	99,000	-21,000	78,000	-21%
23	Current administrative expenditure	83,000	131,288	241,288	158%
24	Postage and telecommunication expenditure	164,000	-68,639	95,361	-42%
25	Expenditure on meetings	0	0	0	0
26	Studies, surveys, consultations	35,000	351,270	386,270	1004%
29	Reserve for Title II	0	0	0	0

3	Operational expenditure	5,821,000	1,962,356	7,783,356	345
31	Networks	1,380,000	894,000	2,274,000	65%
32	Research and studies	150,000	2,691,000	2,841,000	1794%
33	Information and communication	1,485,000	535,000	2,020,000	36%
34	Relations with the European Communities	640,000	-45,329	594,671	-7%
39	Reserve for Title III	2,166,000	-2,165,827	173	-100%
Total		15,000,000	0	0	0

10 Other revenue

10.1 Earmarked revenue

In 2008, the Agency finalised the RAXEN projects for both Bulgaria and Romania, and for Croatia and Turkey. The total amount of earmarked revenue managed by the Agency in 2008 was €138,379 for the RAXEN_CT project and €10,777 for the PHARE RAXEN_BR project. These totals are the unused amounts that were automatically transferred from the previous financial years.

The amount of €96,460 was paid in 2008 under the RAXEN_CT project. The remaining and unused amount of €41,919 was returned to the European Commission. Similarly, the amount of €10,777 that remained unpaid under the PHARE RAXEN_BR project will be returned to the European Commission.

10.2 Internal assigned revenue

In 2008, the Agency did not receive any internal assigned revenue.

10.3 Rent reimbursement

In 2008, the Agency did not physically receive any rent subsidy from the Austrian authorities. However, in 2007 the Agency concluded a lease agreement for its new premises. Based on this agreement the owner of the building provided the first three months of rent free of charge. The Agency moved to its new premises in August 2008. Therefore, based on its lease agreement, the Agency started paying rent as from November 2008.

In addition, the Agency negotiated with the Austrian Authorities a contribution to the monthly rent. The result of this agreement was that the host country will contribute, initially, one third of the monthly rent. As soon as the Agency's personnel exceeds 100 staff members this contribution will be increased to 50% of the monthly rent.

In this context, on 23 January 2009 the Agency received from the Austrian Authorities one third of November's and December's monthly rent. This contribution amounts to 40,666.67 EUR.

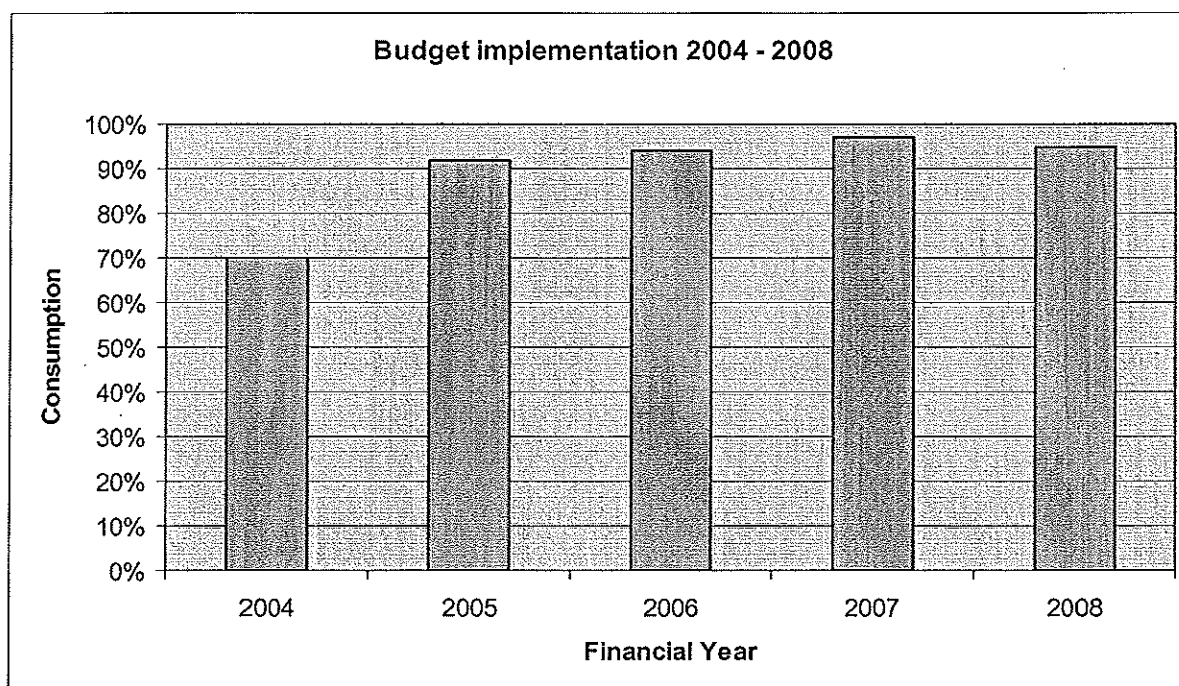
11 Recovery orders

In 2008 the Agency issued six (6) recovery orders. Four of these recovery orders refer to the EU subsidy and the remaining two refer to reimbursements from suppliers. At the end of the financial year no recovery orders were open.

12 Overview of the budget implementation 2004-2008

This section gives a brief overview of the implementation of appropriations during the last four financial years.

	2004 (Outturn)	2005 (Outturn)	2006 (Outturn)	2007 (Outturn)	2008 (based on committed appropriations)
Title I	80%	97%	95%	97%	94%
Title II	61%	92%	94%	97%	99%
Title III	63%	89%	93%	97%	94%
Total	70%	92%	94%	97%	95%



13 Conclusions of the budget implementation

Based on the information presented in this report, certain conclusions can be reached concerning the Agency's budgetary and financial management.

- In 2008, the Agency achieved, in terms of budgetary commitments, an implementation rate of 95%, maintaining the high percentage trend since 2005;
- The Agency fully implemented its Annual Work Programme with 71% of its establishment plan filled (35 Temporary Agent posts filled instead of 49). This staff implemented and increased budget by 7% in 2008 (from €14,000,000 to €15,000,000). The establishment plan was unable to be utilised fully due to the fact that the recruitment procedures were in abeyance until the appointment of the Director of the Agency; and
- Following the adoption of the Multi-annual Framework, the Agency allocated a considerable percentage of its operational appropriations to projects related to its extended mandate in March and June 2008. This resulted in the consumption of the largest portion of the budget late in the year, after the Agency completed the appropriate procurement procedures for each project; consequently, the Agency had a relatively high level of automatic carry-overs at the year's end.

Part B

Budget year 2008 by chapter

Title I – Staff expenditure

In all tables below the amounts are provided in thousands of Euros and have been rounded to the nearest whole thousand.

Chapter 11 – Staff in active employment

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implement ation 2008	Rate	Carried over to 2009
A01100	Basic salaries	3 262	-588	-493	2 181	2 164	99%	0
A01101	Family allowances	499	-183	-97	219	206	94%	0
A01102	Expatriation and foreign- residence allowances	471	-138	-5	328	280	85%	0
A01103	Secretarial allowances	11	0	0	11	10	95%	0
A01113	Trainees	53	1	94	147	144	98%	0
A01115	Contract Agents	801	-353	0	448	445	99%	0
A01120	Professional training of staff	137	0	-71	66	66	100%	11
A01130	Insurance against sickness	111	-26	-1	84	76	91%	0
A01131	Insurance against accidents and occupational disease	29	-7	0	22	17	78%	0
A01132	Insurance against unemployment	53	-12	-1	40	29	72%	0
A01140	Childbirth and death grants	1	0	-1	0	0	0%	0
A01141	Travel expenses for annual leave	95	-22	-1	72	39	54%	0
A01175	Interim services	37	6	111	154	154	100%	25
A01178	External services	39	0	-13	26	26	100%	0
A01180	Miscellaneous expenditure on staff recruitment	40	2	12	54	54	100%	7
A01181	Travel expenses	20	-9	-10	1	1	100%	0
A01182	Installation, resettlement and transfer allowances	105	36	-112	29	19	64%	0
A01183	Removal expenses	218	14	-197	35	32	91%	0
A01184	Temporary daily subsistence allowances	143	20	-58	105	8	8%	0
A01190	Salary weightings	225	-19	12	218	199	91%	0

Total	6 350	-1 278	-831	4 241	3 968	94%	44
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Chapter 11 was decreased by 33%. Due to the fact that recruitment was postponed until the Agency's Director took up his post, a significant surplus of funds was generated under this chapter.

Chapter 13 – Missions and duty travel

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implement ation 2008	Rate	Carried over to 2009
A01300	Mission expenses, duty travel expenses and other ancillary expenditure	230	0	-13	217	217	100%	21
Total		230	0	-13	217	217	100%	21

Chapter 13 was reduced by 6%. Therefore, no significant changes occurred under chapter 13.

Chapter 14 – Socio - medical infrastructure

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implement ation 2008	Rate	Carried over to 2009
A01400	Restaurants and canteens	13	0	0	13	13	100%	0
A01410	Medical service	4	0	-4	0	0	0%	0
Total		17	0	-4	13	13	100%	0

Chapter 14 was reduced by 24%. However, no significant changes occurred under chapter 13.

Chapter 15 – Other staff related expenditure

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implement ation 2008	Rate	Carried over to 2009
A01520	Staff exchanges	104	-79	84	109	109	100%	0
Total		104	-79	84	109	109	100%	0

Chapter 15 was increased by 5%. Therefore, no significant changes occurred under chapter 13.

Chapter 16 – Social welfare

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implement ation 2008	Rate	Carried over to 2009
A01610	Social contacts between staff	7	0	11	18	18	100%	6
A01620	Other welfare expenditure	168	-57	-24	87	87	100%	6

A01630	Early childhood centres and crèches	35	-6	-15	14	14	100%	0
Total		210	-63	-29	118	118	100%	13

Chapter 16 was decreased by 44%. Due to the fact that recruitment was postponed until the Agency's Director took up his post, a significant surplus of funds was generated under this chapter.

Chapter 17 – Entertainment and representation expenses

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
A01700	Entertainment and representation expenses	15	-10	-2	3	3	100%	0
Total		15	-10	-2	3	3	100%	0

Although chapter 17 was decreased by 80%, the amount that this percentage refers to does not represent a significant change.

Title 2 – Buildings, equipments and other administrative expenditure

Chapter 20 – Rental of buildings and associated costs

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
A02000	Rent	640	-37	-335	268	268	100%	0
A02010	Insurances	10	-5	-2	3	3	98%	0
A02020	Water, gas, electricity and heating	140	-48	-32	60	60	100%	2
A02030	Cleaning and maintenance	150	-58	0	92	92	99%	8
A02040	Fitting-out of premises	7	80	191	278	274	99%	227
A02050	Security and surveillance of buildings	320	-117	-50	153	151	99%	7
Total		1,267	-185	-227	855	848	99%	245

Chapter 20 was decreased by 33%. During the preparation of the initial budget it was expected that the Agency would have concluded the negotiations with the Austrian Authorities concerning their contribution on the Agency's rent by January 2008. However, the negotiations were concluded much later in the year which resulted in delays concerning the initiation of the works linked to the new premises. Consequently, the payment of the rent as

well as running costs related to the new building started to be incurred closer to the end of the year.

In addition, the Agency was required to modify as well as to increase the works concerning the refurbishment of its new premises. In order to accommodate these changes commitment item A02040 – Fitting out of premises, was significantly increased as shown in the table above.

Chapter 21 – Data processing

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implement ation 2008	Rate	Carried over to 2009
A02100	Hardware/software	138	48	268	454	454	100%	176
A02101	Software development	377	-15	-82	280	280	100%	197
A02102	IT services	90	21	42	153	153	100%	122
Total		605	54	228	887	887	100%	495

Chapter 21 was increased by 47%. It was deemed necessary to acquire additional hardware to support the Agency's Information Communication Technology network infrastructure. This need was linked to the relocation of the Agency to its new premises.

Additional multifunctional devices as well as personal printers were required to be purchased. At the time of the preparation of the 2008 budget the Agency took into consideration the expense related to multifunctional devices as a third priority cost due to budgetary constraints i.e. needs had been identified, however, their purchase was subject to availability of financial resources.

During the setting up period of the Agency a Document Management System was planned to be implemented which would improve its filing and archiving system. Furthermore, following a Business Continuity Study finalised in June 2008 and an IT study finalised in November 2008, the Agency needed to implement this Document Management System as a priority. In 2008 the Agency updated its Activity Based Budget (ABB) process. In order to have an ABB application that is linked with the Annual Work Programme (AWP) and Administrative Autonomy activities, a new application was developed, replacing the existing Open Source software. This application will contribute to an advanced integrated reporting mechanism that would report on ABB, AWP and project activities.

IT Advisory seat and the development of the Activity Based Budgeting (ABB) module in the Matrix application were both initially budgeted to be implemented in 2009. However, taking into consideration the surplus generated under Title I, the opportunity arose and it was deemed necessary to start the implementation of these projects in 2008.

Chapter 22 – Movable property and associate costs

Item	Description	Initial FRA	MB transfers	Agency transfers	Total budget	Implement ation 2008	Rate	Carried over to
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		budget					2009	
A02200	Technical equipment and installations	0	0	17	17	17	99%	17
A02203	Maintenance, use and repair of technical equipment and installations	15	5	0	20	11	56%	2
A02210	Office, accommodation and residence	80	120	-162	38	37	97%	25
A02230	Hire of vehicles	4	-1	-1	2	1	37%	0
A02250	Library stocks, purchase of books	0	0	1	1	1	100%	1
Total		99	124	-145	78	67	85%	45

Chapter 22 was decreased by 21%. Based on the planned recruitments and the estimated date for the Agency's relocation to its new premises, the purchase of new furniture was deemed necessary. Although the Inter-Institutional Call for Tenders organised by DG Admin for the purchase of furniture was expected to be finalised in 2008, in December 2008 the procurement procedure was still ongoing. Therefore, the foreseen purchase of new furniture could not be concluded and consequently a decrease of this commitment item took place in December.

Chapter 23 – Current administrative expenditures

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
A02300	Stationery and office supplies	33	0	0	33	33	100%	2
A02320	Bank charges	22	0	0	22	17	79%	2
A02330	Legal expenses	15	0	-7	8	8	100%	5
A02353	Departmental removals and associated handling	5	105	41	151	151	100%	0
A02355	Publications and reproduction of documents	8	-3	-5	0	0	100%	0
Total		83	102	29	214	210	98%	9

Chapter 23 was increased by 158%. Additional funds were required in order to cover the costs relating to the Agency's relocation to its new premises. At the time of the preparation of the budget it was considered that 2008 would be dedicated solely to the construction works of the new premises. Therefore, the relocation was expected to take place in 2009. However, the construction works were concluded earlier than expected and the relocation took place in 2008. Therefore, a significant amount was transferred to commitment item A02353 – Departmental removals and associated handling.

Chapter 24 – Postal charges and Telecommunications

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
A02400	Postage and delivery charges	50	0	-8	42	42	100%	5
A02410	Telecommunication charges	102	0	-68	34	34	100%	1
A02411	Telecommunication equipment	12	3	4	19	19	100%	19
Total		164	3	-72	95	95	100%	25

Chapter 24 was decreased by 42%. Due to the fact that recruitment was postponed until the Agency's Director took up his post, a surplus of funds was generated under this chapter. This surplus resulted from the reduced consumption in telecommunication charges.

Chapter 26 – Studies, surveys, consultations

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
A02601	Studies, surveys, consultations	35	-5	356	386	386	100%	69
Total		35	-5	356	386	386	100%	69

Chapter 26 was increased by 1004%. Following the Director's arrival in June there was a need to define the Agency's strategic roadmap in line with its founding Regulation and the Multiannual Framework. This led to budgetary transfer which increased the appropriations under this commitment item by 243,390 EUR. Furthermore, in order to further facilitate the transformation process from Monitoring Centre to Fundamental Rights Agency a staff retreat was undertaken. For this exercise the available and uncommitted funds under chapter 26 were further increased by 43,609 EUR. In addition, in September the Agency required to modify as well as to increase the work concerning the refurbishment of its new premises. In order to accommodate these changes more effectively, consultancy services were required. Consequently, the available and uncommitted funds under this commitment item were required to be increased by 69,271 EUR.

Title 3 – Operational activities

Chapter 31 – Networks

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
B03100	Data Collection and networks	1,250	1,376	44	2,670	2,617	98%	1,902

B03105	Meetings and conferences	130	20	-55	95	85	90%	18
Total		1,380	1,396	-11	2,765	2,702	98%	1,920

Chapter 31 was increased by 100%. Chapter 31 was initially increased by 1,146,000 EUR through a Management Board transfer. This transfer was the result of the adoption of the Agency's Multiannual Framework in February 2008. Based on the Multiannual Framework the Agency is to work in nine new thematic areas. Therefore, new projects were added to the Annual Work Programme in order to cover the new thematic areas. The funds were transferred from the operational reserves, where they were temporarily placed pending the adoption of the Multiannual Framework, as well as from Title I, where a surplus of funds had been generated due to the delay in the Director's appointment and the abeyance of recruitment.

Moreover, chapter 31 was further increased by 250,000 EUR during the second Management Board transfer. This amount referred to the "Roma migration and movement patterns into and within the EU", a joint project with the CoE and the OSCE, which was added in the Annual Work Programme.

Based on its Annual Work Programme (AWP) and in particular article 3.2.5, the Agency may produce RAXEN or FRALEX reports, as required by stakeholders or significant events provided that there is availability of human and financial resources. Under this article and based on external factors that influence the Agency's work the Agency produced such ad-hoc reports linked to the scope of the Agency's work.

Chapter 32 – Research, studies

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
B03200	Research studies and surveys	150	1,617	-54	1,713	1,668	97%	1,653
Total		150	1,617	-54	1,713	1,668	97%	1,653

Chapter 32 was increased by 1042%. This chapter was initially increased by 1,530,000 EUR through a Management Board transfer. This transfer was the result of the adoption of the Agency's Multiannual Framework in February 2008. Based on the Multiannual Framework the Agency is to work in nine new thematic areas. Therefore, new projects were added in the Annual Work Programme in order to cover the new thematic areas. The funds were transferred from the operational reserves, where they were temporarily placed pending the adoption of the Multiannual Framework, as well as from Title I, where a surplus of funds had been generated due to the delay in the Director's appointment and the abeyance of recruitment.

Moreover, chapter 32 was further increased during the second Management Board transfer. This amount referred to the extension of the "Fundamental Rights Education", to cover the development of relevant educational and awareness raising material in cooperation with the CoE.

Chapter 33 – Information, communication

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
B03310	Documentation	60	150	49	259	259	100%	221
B03340	Cooperation activities	515	-90	-64	361	272	75%	4
B03344	Policy development	315	100	-29	386	310	80%	192
B03350	Publications	390	100	147	637	634	100%	556
B03354	Public information, media and communication	205	320	42	567	460	81%	244
Total		1,485	580	145	2,210	1,934	88%	1,217

Chapter 33 was increased by 49%. Chapter 33 was initially increased by 330,000 EUR through a Management Board transfer. This transfer was the result of the adoption of the Agency's Multiannual Framework in February 2008. Based on the Multiannual Framework the Agency is to work in nine new thematic areas. Therefore, new projects were added in the Annual Work Programme in order to cover the new thematic areas. The funds were transferred from the operational reserves, where they were temporarily placed pending the adoption of the Multiannual Framework, as well as from Title I, where a surplus of funds had been generated due to the delay in the Director's appointment and the abeyance of recruitment.

Moreover, chapter 33 was further increased by 250,000 EUR during the second Management Board transfer by adding new projects in the Annual Work Programme as well as extending the scope of existing ones.

In December 2008 commitment item B03350 was increased by 145,000 EUR. The Annual Work Programme 2008 foresaw the production and dissemination of the publication "S'cool Agenda". At the Diversity Day on 10 November 2008 the new (2009) edition of the S'cool Agenda was presented. This agenda, available in English, German and French, is meant to help young people to learn about fundamental rights issues in Europe while keeping track of their own daily activities and homework. In order to achieve this, it offers a wide range of helpful tools, such as the "human rights temperature" test, a glossary, or tips on how to fight discrimination.

130.000 copies were initially produced in three EU languages. The impact following the dissemination was much higher than foreseen and 200.000 copies were requested by young people, teachers, social workers and other stakeholder. The S'cool Agenda forms a unique tool reaching young people all over Europe and informing them about Human rights. Therefore it was decided that a second edition of the 2009 S'cool Agenda (90,000 copies in three languages) will be produced and disseminated in order to raise awareness on fundamental rights issues within these target groups.

Chapter 34 – Relations with the Communities

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implementation 2008	Rate	Carried over to 2009
B03400	Management Board and Administrative structures	230	112	-108	234	208	89%	49
B03410	Translation and interpretation	410	-202	654	862	808	94%	740
Total		640	-90	546	1,096	1,017	93%	789

Chapter 24 was increased by 104%. At the end of 2007 the Agency received 202,329 EUR which referred to a repayment received from the European Translation Centre. This internal assigned revenue was added to the 2007 budget and its respective commitment item (i.e. B03410) as C4 funds. This revenue was automatically carried forward to 2008 and increased the Agency's budget accordingly as C5 funds. The result was that the 2008 budget of this specific commitment item was increased by 202,329 EUR (i.e. 410,000 EUR of C1 plus 202,329 of C5). Therefore, this amount was reduced from the 2008 C1 funds in order to reach the amount required for this financial year (i.e. 207,671 EUR of C1 funds plus 202,329 EUR of C5 funds = 410,000 EUR).

The Scientific Committee was established in June 2008. At the time of the budget preparation, the Agency considered that the Scientific Committee would have been established at the beginning of the year. Therefore, the Agency's expenses for the Bodies of the Agency had been re-assessed and commitment item B03400 was reduced accordingly.

In December 2008, commitment item B03410 was increased by 654,000 EUR. The Agency, based on its 2008 AWP, implemented the "Homophobia" project. The final report of this project was to be presented only in three languages. However, due to the positive response from the European Parliament as well as other stakeholders, and due to the fact that it was the first report covering the Agency's extended mandate, it is considered that a publication of this report in all EU official languages will add value to the Agency's work and increase its impact.

In addition, publishing the Homophobia report and other deliverables of this project (i.e. summary and fact sheets) in all EU languages will contribute towards raising awareness in the field of combating homophobia. Moreover, this translation will contribute also to follow up activities in the subsequent financial years. The impact of the homophobia report will be further increased by this broader dissemination policy.

The "Incident Report: Violent attacks against Roma in the Ponticelli District of Naples, Italy" (August 2008) was received very positively by various stakeholders. Therefore, a translation into several languages will improve the impact of this report. An important component of the Agency's work on Roma and Travellers, the "Roma education" report, should be translated and disseminated together with the Ponticelli report and other Roma-related publications.

The translation of the summaries of the Annual Report 2008 into all official EU languages will broaden the dissemination strategy of the Agency. Therefore, taking into consideration

the strategic importance of this report and the availability of financial resources, it is considered essential to proceed with the above mentioned translation. This is an important tool to communicate Fundamental Rights issues to European Union citizens.

Chapter 39 – Reserve for Title III

Item	Description	Initial FRA budget	MB transfers	Agency transfers	Total budget	Implement ation 2008	Rate	Carried over to 2009
B03900	Reserve for Title III	2,166	-2,166	0	0	N/A	N/A	N/A
Total		2,166	-2,166	0	0	N/A	N/A	N/A

The amount of 2,166,000 EUR was temporarily placed in the reserve for Title III. This amount was intended to cover the costs of projects that were to be included in the Agency's Annual Work Programme, following the adoption of the Multiannual Framework.

Annex 1 – Budget Outturn Statement

		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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Annex 3 – Budget Execution – Title I, II and III of C1 Appropriations

Budget Item	Budget Item Description	Appropriations 2008 (in €)	Commitments 2008 (in €)	%	Payments 2008 (in €)	%
A-1100	Basic salaries	2 181 377	2 163 887	99.20%	2 163 887	99.20%
A-1101	Family allowances	219 000	205 585	93.87%	205 585	93.87%
A-1102	Expatriation and foreign-residence allowances	328 000	279 774	85.30%	279 774	85.30%
A-1103	Secretarial allowances	11 000	10 405	94.59%	10 405	94.59%
A-1113	Trainees	147 300	143 848	97.66%	143 848	97.66%
A-1115	Contract Agents	448 000	445 275	99.39%	445 275	99.39%
A-1120	Professional training of staff	65 887	65 887	100.00%	54 554	82.80%
A-1130	Insurance against sickness	84 000	76 151	90.66%	76 151	90.66%
A-1131	Insurance against accidents and occupational disease	22 000	17 112	77.78%	17 112	77.78%
A-1132	Insurance against unemployment	40 000	28 842	72.10%	28 842	72.10%
A-1140	Childbirth and death grants	0	0	0.00%	0	0%
A-1141	Travel expenses for annual leave	72 000	38 622	53.64%	38 622	53.64%
A-1175	Interim services	153 930	153 930	100.00%	128 685	83.60%
A-1178	External services	25 884	25 884	100.00%	25 884	100.00%
A-1180	Miscellaneous expenditure on staff recruitment	53 922	53 992	100.00%	46 630	86.48%
A-1181	Travel expenses	970	970	100.00%	875	90.21%
A-1182	Installation, resettlement and transfer allowances	29 000	18 700	64.48%	18 700	64.48%
A-1183	Removal expenses	35 406	32 192	90.92%	32 192	90.92%
A-1184	Temporary daily subsistence allowances	105 094	8 104	7.71%	8 104	7.71%
A-1190	Salary weightings	218 000	199 351	91.45%	199 351	91.45%
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	217 125	217 125	100.00%	196 401	90.46%
A-1400	Restaurants and canteens	13 000	12 676	97.51%	12 676	97.51%
A-1410	Medical service	0	0	0%	0	0%
A-1520	Staff exchanges	108 778	108 778	100.00%	108 778	100.00%
A-1610	Social contacts between staff	17 833	17 833	100.00%	11 862	66.52%

A-1620	Other welfare expenditure	86 647	86 647	100.00%	80 207	92.57%
A-1630	Early childhood centres and crèches	13 749	13 749	100.00%	13 311	66.81%
A-1700	Entertainment and representation expenses	3 000	2 560	85.33%	2 560	85.33%
Total Title I		4 700 903	4 427 809	94.19%	4 350 270	92.54%
A-2000	Rent	268 447	268 447	100.00%	268 447	100.00%
A-2010	Insurance	3 360	3 295	98.07%	3 295	98.07%
A-2020	Water, gas, electricity and heating	60 156	60 156	100.00%	58 305	96.92%
A-2030	Cleaning and maintenance	92 000	91 877	99.87%	83 660	90.93%
A-2040	Fitting-out of premises	277 695	273 565	98.51%	46 258	16.66%
A-2050	Security and surveillance of buildings	153 000	150 901	98.63%	143 622	93.87%
A-2100	Hardware/Software	453 710	453 710	100.00%	277 902	61.25%
A-2101	Software Development	280 099	280 099	100.00%	83 231	29.71%
A-2102	IT services	153 356	153 356	100.00%	30 992	20.21%
A-2200	Technical equipment and installations	17 000	16 870	99.24%	0	0%
A-2203	Maintenance, use and repair of technical equipment and installations	20 000	11 292	56.46%	9 292	46.46%
A-2210	Furniture	38 000	36 910	97.13%	11 950	0%
A-2230	Hire of vehicles	2 236	819	36.65%	819	36.65%
A-2250	Library stocks, purchase of books	764	764	100.00%	0	0%
A-2300	Stationery and office supplies	33 000	32 991	99.97%	31 480	95.39%
A-2320	Bank charges	22 000	17 488	79.49%	15 488	70.40%
A-2330	Legal expenses	8 000	8 000	100.00%	3 000	37.50%
A-2353	Departmental removals and associated handling	151 160	151 160	100.00%	151 160	100.00%
A-2355	Publications and reproduction of documents	128	128	100.00%	128	100.00%
A-2400	Postage and delivery charges	42 000	42 000	100.00%	37 024	88.15%
A-2410	Telecommunications charges	33 889	33 889	100.00%	32 860	96.96%
A-2411	Telecommunications equipment	19 472	19 472	100.00%	0	0%
A-2601	Studies, surveys, consultations	386 270	386 270	100.00%	316 999	82.07%
Total Title II		2 515 741	2 493 460	99.11%	1 605 913	63.83%
B0-3100	Data Collection and networks	2 670 290	2 616 690	97.99%	714 534	26.76%

B0-3105	Meetings and conferences	94 516	85 313	90.26%	67 100	70.99%
B0-3200	Research studies and surveys	1 712 860	1 668 321	97.40%	14 824	0.87%
B0-3310	Documentation	258 805	258 805	100.00%	37 631	14.54%
B0-3340	Cooperation Activities	360 721	271 657	75.31%	267 863	74.26%
B0-3344	Policy Development	386 322	309 883	80.21%	118 080	30.57%
B0-3350	Publications	636 678	633 773	99.54%	77 805	12.22%
B0-3354	Public Information, media and Communication	567 474	459 678	81.00%	215 615	38.00%
B0-3400	Management Board and Administrative Structures	234 019	208 207	88.97%	159 057	67.97%
B0-3410	Translation and interpretation	861 671	808 340	93.81%	68 664	7.97%
Total Title III		7 783 356	7 320 667	94.06%	1 741 174	22.37%
Total C1		15 000 000	14 241 935	94.95%	7 697 357	51.32%

Annex 4 – Budget Execution – Title I, II and III of C5 Appropriations

Budget Item	Budget Item Description	Appropriations 2008 (in €)	Commitments 2008 (in €)	%	Payments 2008 (in €)	%
A-2020	Water, gas, electricity and heating	4 844	4 844	100.00%	4 844	100.00%
Total Title II		4 844	4 844	100.00%	4 844	100.00%
B0-3410	Translation and interpretation	202 329	202 329	100.00%	202 329	100.00%
Total Title III		202 329	202 329	100.00%	202 329	100.00%
Total C5		207 173	207 173	100.00%	207 173	100.00%

Annex 5 – Budget Execution – Title I, II and III of C8 Appropriations

Budget Item	Budget Item Description	Appropriations 2008 (in €)	Payments 2008 (in €)	%
A-1120	Professional training of staff	21 236	14 973	70.51%
A-1175	Interim services	7 796	6 876	88.19%
A-1180	Miscellaneous expenditure on staff recruitment	7 186	4 673	65.02%
A-1181	Travel expenses	1 017	0	0%
A-1183	Removal expenses	2 880	2 430	84.38%
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	48 209	14 328	29.72%
A-1620	Other welfare expenditure	21 334	20 333	95.31%
Total Title I		109 660	63 612	58.01%
A-2040	Fitting-out of premises	426 476	426 476	100.00%
A-2050	Security and surveillance of buildings	73 150	73 150	100.00%
A-2090	Other expenditure on buildings	142 000	142 000	100.00%
A-2100	Hardware/Software	308 763	306 763	99.35%
A-2101	Software Development	261 476	260 899	99.78%
A-2102	IT Services	201 387	175 057	86.93%
A-2320	Bank charges	2 000	2 000	100.00%
A-2330	Legal expenses	13 500	13 500	100.00%
A-2400	Postal and delivery charges	895	895	100.00%
A-2410	Other financial charges	1 505	963	63.97%
A-2601	Studies, surveys, consultations	155 457	155 457	100.00%
Total Title II		1 586 610	1 557 161	98.14%
B0-3100	Data collection and networks	1 466 250	1 455 816	99.29%
B0-3105	Meetings and conferences	11 550	6 790	58.79%
B0-3200	Research studies and surveys	3 046 297	3 031 297	99.51%
B0-3310	Documentation	15 681	15 089	96.23%
B0-3340	Cooperation Activities	298 667	247 051	82.72%
B0-3344	Policy development	55 804	55 149	98.83%

B0-3350	Publications	200 491	176 167	87.87%
B0-3354	Public information, media and communication	24 556	21 569	87.84%
B0-3400	Management Board and Administrative Structures	106 779	105 239	98.56%
B0-3410	Translations and interpretations	394 480	394 314	99.96%
Total Title III		5 620 555	5 508 482	98.01%
Total C8		7 316 825	7 129 255	97.44%

Annex 6 – Budget Execution – Title I, II and III of R0 Appropriations

Budget Item	Budget Item Description	Appropriations 2008 (in €)	Commitments 2008 (in €)	%	Payments 2008 (in €)	%
A-1115	Contract Agents	4 654	4 654	100.00%	4 654	100.00%
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	3 561	3 561	100.00%	3 561	100.00%
Total Title I		8 215	8 215	100.00%	8 215	100.00%
A-2320	Bank charges	233	0	0.00%	0	0.00%
Total Title II		233	0	0.00%	0	0.00%
B0-3102	RAXEN National Focal Points	52	0	0.00%	0	0.00%
B0-3341	European round tables	105 888	80 917	76.42%	80 917	76.42%
B0-3351	Publications	1 329	460	34.61%	460	34.61%
B0-3411	Translation	15 151	418	2.76%	418	2.76%
B0-3412	Interpretation	7 510	6 450	85.89%	6 450	85.89%
Total Title III		129 931	88 245	67.92%	88 245	67.92%
Total C1		138 379	96 460	69.71%	96 460	69.71%

Annex 7 – Types of appropriations

The terminology used in this report to define the different types of appropriations that are used by the Agency is explained below:

Type of appropriations	Use of appropriations	Financial Rules
C1	Initial budget	Art. 4, 6, 7, 9, 10, 11, 77, 156, 157, 179, 183
	Amending budget	Art. 37, 38
	Budgetary transfers	Art. 22-26, 161
C4	Refunds	Art. 10, 18.e, f, g, h, i and g.
C5	Refunds carried over	Art. 10
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	Art. 9.4
R0	Other earmarked revenue	Art. 18.a, b, c and d