

European Union Agency for Fundamental Rights
(FRA)

Annual Accounts of the FRA for the Financial Year ended
31 December 2009

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1. Certification of the 2009 Annual Accounts

The annual accounts of the FRA for the year 2009 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the FRA in accordance with art 61 of the Financial Regulation.

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

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

Date.....27/5/2010.....

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

Section A:

**Financial Statements of the FRA for the Financial Year ended
31 December 2009**

2. FRA – Balance Sheet

		Note	31.12.2009	31.12.2008
			€	€
A. NON CURRENT ASSETS			1,531,199	1,366,591
Intangible fixed assets		6.IV (b)	67,734	84,048
Tangible fixed assets		6.IV (b)	1,463,465	1,282,543
Investments			-	-
Loans			-	-
Long-term pre-financing			-	-
Long-term receivables			-	-
B. CURRENT ASSETS			3,565,423	8,252,685
Stock			-	-
Short-term pre-financing		6.IV (d)	119,981	17,776
Short-term receivables		6.IV (e)	257,198	435,104
Short-term Investments			-	-
Cash and cash equivalents		6.IV (f)	3,188,244	7,799,805
TOTAL ASSETS			5,096,623	9,619,276
C. NON CURRENT LIABILITIES			-	-
Employee benefits			-	-
Provisions for risks and liabilities			-	-
Financial liabilities			-	-
Other long-term liabilities			-	-
TOTAL NON CURRENT LIABILITIES			-	-
D. CURRENT LIABILITIES			2,284,544	2,385,613
Employee benefits			-	-
Provisions for risks and liabilities		6.IV (n)	15,400	-
Financial liabilities			-	-
Accounts payable		6.IV (g)	2,269,144	2,385,613
TOTAL LIABILITIES			2,284,544	2,385,613
E. NET ASSETS / LIABILITIES			2,812,079	7,233,663
Reserves			-	-
Accumulated result		4	2,812,079	7,233,663
B. Minority interest			-	-
TOTAL NET ASSETS / LIABILITIES			2,812,079	7,233,663

Signature(signed).....
Director

Date.....07/06/2010.....

3. FRA - Economic Outturn Account

	2009 €	2008 €
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	147,392	2,966
Other operating revenue 6.IV (i)	13,001,992	14,192,491
TOTAL OPERATING REVENUE	13,149,384	14,195,457
Administrative expenses	-9,097,468	-6,682,088
Staff expenses	-5,597,641	-3,831,293
Fixed asset related expenses	-339,078	-254,634
Pensions	-	-
Other administrative expenses	-3,160,748	-2,596,161
Operational expenses	-8,473,500	-7,572,585
Centralized Direct Management	-	-
Centralized Indirect Management	-	-
Decentralized Management	-	-
Shared Management	-	-
Joint Management	-	-
Other operational expenses	-8,473,500	-7,572,585
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES 6.IV (j)	-17,570,968	-14,254,673
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-4,421,584	-59,216
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	-4,421,584	-59,216
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		
Minority interest	-	-
Extraordinary gains (+)	-	-
Extraordinary losses (-)	-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	-	-
ECONOMIC RESULT OF THE YEAR	-4,421,584	-59,216

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 2007	-	-	1,699,871	5,593,008	7,292,879
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the Economic Result of Previous Year	-	-	5,593,008	(5,593,008)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result of the Year	-	-	-	(59,216)	(59,216)
Balance as of 31 December 2008	-	-	7,292,879	(59,216)	7,233,663
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the economic Result of the Previous Year	-	-	(59,216)	59,216	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result for the Year	-	-	-	-4,421,584	-4,421,584
Balance as of 31 December 2009	-	-	7,233,663	-4,421,584	2,812,079

5. FRA - Cash Flow Table

Cash Flows from operating activities	2009 €	2008 €
Surplus/(deficit) from operating activities	-4,421,584	-59,216
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	44,643	40,065
Depreciation (tangible fixed assets) +	294,435	185,636
Increase/(decrease) in Provisions for risks and liabilities	15,400	-
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	-102,205	-17,776
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	-105,224	-62,950
(Increase)/decrease in Receivables related to consolidated EC entities	-539	15,372
Increase/(decrease) in Other Long term liabilities	-	-
Increase/(decrease) in Accounts payable	1,230,135	109,791
Increase/(decrease) in Liabilities related to consolidated EC entities	-1,062,934	542,937
(Gains)/losses on sale of Property, plant and equipment	-	28,933
Extraordinary items	-	-
Net cash Flow from operating activities	-4,107,874	782,792

Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-503,686	-1,178,792
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	-503,686	-1,178,792

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	-4,611,561	-396,000
Cash and cash equivalents at the beginning of the period	7,799,805	8,195,805
Cash and cash equivalents at the end of the period	3,188,244	7,799,805

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 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 2009 are converted into Euro on the basis of the exchange rate ruling at that date, except for tangible and intangible assets, which retain their value in Euro at the rate applied when they were purchased.

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

b) Fixed Assets

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

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

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

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

Fixed Asset Table – Intangibles

	Computer Software (Intangible)
Gross carrying value at 1.1.2009	237,522
Transfer of assets under construction brought forward from 2008 and installed in 2009	-
Additions in year	28,329
Disposals	-
Gross NBV at 31.12.2009	265,851
Accumulated depreciation at 1.1.2009	(153,474)
Charge for 2009	(44,643)
Disposals	-
Accumulated depreciation at 31.12.2009	(198,117)
Net carrying value at 1.1.2009	84,048
Net carrying value at 31.12.2009	67,734
Assets Under Construction	-
Total net carrying value at 31.12.2009	67,734

Fixed Asset Table – Tangibles

	Leasehold Improvements	Computer Hardware	Other Fixtures and Fittings	Furniture and Vehicles	Total €
Gross carrying value at 1.1.2009	834,447	639,070	238,482	189,112	1,901,111
Transfer of assets under construction brought forward from 2008 and installed in 2009	22,878	-	-	-	22,878
Additions	295,227	89,787	32,776	57,566	475,356
Disposals	-	-	-	-	-
Gross NBV at 31.12.2009	1,152,552	728,857	271,258	246,678	2,399,345
Accumulated depreciation at 1.1.2009	(27,815)	(333,440)	(141,550)	(138,641)	(641,446)
Charge for 2009	(88,960)	(142,957)	(39,276)	(23,240)	(294,433)
Disposals	-	-	-	-	-
Accumulated depreciation at 31.12.2009	(116,775)	(476,397)	(180,826)	(161,881)	(935,879)
Net carrying value at 1.1.2009	829,510	305,630	96,932	50,471	1,282,543
Net carrying value at 31.12.2009	1,035,777	252,460	90,432	84,797	1,463,465
Assets Under Construction	-	-	-	-	-
Total net carrying value at 31.12.2009	1,035,777	252,460	90,432	84,797	1,463,465

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.

	2009 €	2008 €
Minimum lease payments charged to the economic outturn account (operating leases – rental of office premises and photocopiers)	<u>732,000</u>	<u>122,000</u>

Future minimum operating lease payments (office premises):

	2009 €	2008 €
Amounts due within 1 year	732,000	732,000
Amounts due in > 1 year and 5 years	2,928,000	2,928,000
Amounts due in > 5 years	<u>2,806,000</u>	<u>3,538,000</u>
	<u>6,466,000</u>	<u>7,198,000</u>

The FRA has not entered into any financing leases.

d) Short Term Pre-financing

	2009 €	2008 €
Advance payments on projects	<u>119,981</u>	<u>17,776</u>

e) Short Term Receivables

	2009	2008
	€	€
Amounts due from consolidated entities – European Commission (PHARE)	-	283,669
Amounts due from consolidated entities – European Chemicals Agency	539	-
VAT reimbursement due from Austrian authorities	108,698	109,372
Rent reimbursement due from Austrian authorities	122,000	40,667
Sundry amounts receivable	<u>25,961</u>	<u>1,396</u>
	<u>257,198</u>	<u>435,104</u>

f) Cash and Cash Equivalents

	2009	2008
	€	€
Bank current and deposit accounts	<u>3,188,244</u>	<u>7,799,805</u>

g) Accounts Payable

	2009	2008
	€	€
Pre-financing from consolidated entity – European Commission (Outturn)	-	949,147
Pre-financing from consolidated entity – European Commission (PHARE)	-	325,588
Payables due to consolidated entity – European Commission (Interest received in year)	55,174	172,406
Payables due to consolidated entity – European Commission	-	292
Payables due to consolidated entity – Translation Centre	<u>45,656</u>	-
Total payable to Consolidated Entities	100,830	1,447,433
Payables due to non consolidated entities	2,039,843	872,212
Staff holiday accrual	98,374	65,749
Sundry payables	<u>30,097</u>	<u>219</u>
	<u>2,269,144</u>	<u>2,385,613</u>

h) Contingent Liabilities and Assets

	2009	2008
	€	€
Contingent Liabilities		
1. Amounts contracted for at the year end for goods and services to be delivered in future	<u>4,697,134</u>	<u>5,672,075</u>
Increase/(decrease) in contingent liabilities	<u>(974,941)</u>	<u>(964,265)</u>
Contingent Assets		
Guarantees received on supply contracts	<u>-</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:

	2009	2008
	€	€
Annual Subsidy - European Commission	12,750,000	14,147,313
Contributions due from the Austrian authorities	244,000	40,667
Refund from the Translation Centre for the Bodies of the European Union	147,392	-
Exchange rate gains	5,572	-
Recovery of payments made to suppliers	<u>2,420</u>	<u>7,477</u>
	<u>13,149,384</u>	<u>14,195,457</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:

	2009	2008
	€	€
Staff related expenditure	5,597,641	3,831,293
Depreciation /Loss on asset disposals	339,078	254,634
Administrative expenditure	3,160,748	2,596,161
Operational expenditure	<u>8,473,500</u>	<u>7,572,585</u>
	<u>17,570,968</u>	<u>14,254,673</u>

Transactions with the European Commission, included above:

	2009	2008
	€	€
Administrative expenditure	95,306	95,126
Operational expenditure	<u>122,234</u>	<u>69,168</u>
	<u>217,540</u>	<u>164,294</u>

k) Related Party Transactions

	2009	2008
Number of Authorising Officers at the year end	<u>1</u>	<u>1</u>
Analysis by Grade:	2009	2008
AD 14	1	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.

m) Guarantees Provided by Third Parties

	2009	2008
	€	€
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.

n) Provisions for Risks and Liabilities

	2009	2008
	€	€
Outstanding staff salary adjustment (relating to the last six months of 2009)	<u>15,400</u>	<u>-</u>

V. Reconciliation Between Budgetary Outturn and Economic Outturn

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

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

	2009 €	2008 €
Accumulated Budget Outturn		
Amount due to the Commission	(3,718,173)	949,147
	-	(949,147)
Impact on Fixed Assets		
Fixed asset purchases	503,686	1,178,792
Depreciation charge / losses on disposal	(339,078)	(254,634)
Impact on Deferred/Accrued Expenses in Year		
Accrued expenses in the year	(2,133,617)	(872,504)
Deferred expenses in the year	25,937	-
Adjustment for prior year's carry-overs – neutralisation of C8s	6,760,822	6,544,578
Reversal of Previous Year's Deferred/Accrued Expenses		
Reversal of accrued expenses in prior year	872,504	827,481
Reversal of prior year's carry-overs – neutralisation of C8s	(6,544,578)	(7,523,998)
Impact of Supplier Pre-financing		
Supplier pre-financing in year	119,981	17,776
Reversal supplier pre-financing in prior year	(17,776)	-
Other Impacts		
Staff holiday carried over – current year's accrual	(98,374)	(65,748)
Reversal staff holiday carried over – prior year's accrual	65,748	48,374
Reversal accrued income in prior year	(40,667)	-
Accrued income in year	122,000	40,667
Balance per Economic Outturn Account	<u>(4,421,584)</u>	<u>(59,216)</u>

Section B:

**Reports on the Implementation of the Budget of the FRA for the Financial Year ended
31 December 2009**

7. Budget Outturn

		2009	2008
REVENUE			
Commission subsidy (for the operating budget Titles 1,2 and 3 PHARE RAXEN_CT funds from Commission	+	12,750,000.00	15,000,000.00
Other contributions and funding received via the Commission	+	-	-
Other donors			
Fee income			
Other revenue	+	312,478.82	7,477.38
TOTAL REVENUE (a)		13,062,478.82	15,007,477.38
EXPENDITURE			
<i>Title I: Staff (including PHARE)</i>			
Payments	-	-6,382,250.92	-4,358,484.97
Appropriations carried over	-	-214,674.64	-87,118.49
<i>Title II: Administrative Expenses (including PHARE)</i>			
Payments	-	-1,668,890.94	-1,610,757.72
Appropriations carried over	-	-2,012,631.47	-890,905.11
<i>Title III: Operating Expenditure (including PHARE)</i>			
Payments	-	-2,257,658.90	-2,031,747.86
Appropriations carried over	-	-4,533,513.47	-5,603,878.35
TOTAL EXPENDITURE (b)	-	-17,069,623.34	-14,582,892.50
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-4,007,114.52	424,584.88
Cancellation of unused payment appropriations carried over from previous year	+	283,399.11	187,569.99
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	-	340,957.02
Exchange differences for the year (gain +/-loss -) *	+/-	5,572.39	-3,964.68
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		-3,718,173.02	949,147.21
Balance year N-1	+/-	+949,147.21	+328,908.78
Positive balance from year N-1 reimbursed in year N to the Commission	-	-949,147.21	-328,908.78
Result used for determining amounts in general accounting		-3,718,173.02	949,147.21
Commission subsidy - agency registers accrued revenue and Commission accrued expense		12,750,000.00	14,050,852.79
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		0.00	949,147.21

Not included in the budget outturn:

Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission **	+	55,173.67	172,406.25
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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	6,626	6,595	6,382	213	31	78	78	75	0	3
Community subsidies	17,000	12,750	Title II Administration	3,546	3,519	1,669	1,850	27	887	887	874	0	13
Other assigned revenue	0	0	Title III Operating activities	6,828	6,791	2,258	4,533	37	5,579	5,579	5,312	0	267
Other revenue	165	312	Assigned revenue	165	0	0	165	0	42	0	0	0	42
TOTAL	17,165	13,062	TOTAL	17,165	16,905	10,309	6,761	95	6,586	6,544	6,544	0	325
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 2009 €	Commitments 2009 €	percentage commitment	Payments 2009 €	percentage pay
A-1100	Basic salaries	3,051,733.38	3,051,733.38	100.00 %	3,051,733.38	100.00 %
A-1101	Family allowances	273,692.43	273,692.43	100.00 %	273,692.43	100.00 %
A-1102	Expatriation and foreign-residence allowances	418,629.62	418,629.62	100.00 %	418,629.62	100.00 %
A-1103	Secretarial allowances	10,676.42	10,676.42	100.00 %	10,676.42	100.00 %
A-1113	Trainees	158,232.88	158,232.88	100.00 %	158,232.88	100.00 %
A-1115	Contract Agents	548,676.16	548,676.16	100.00 %	548,676.16	100.00 %
A-1120	Professional training of staff	137,399.88	133,494.10	97.16 %	80,818.78	58.82 %
A-1130	Insurance against sickness	105,527.05	105,527.05	100.00 %	105,527.05	100.00 %
A-1131	Insurance against accidents and occupational disease	23,773.08	23,773.08	100.00 %	23,773.08	100.00 %
A-1132	Insurance against unemployment	40,409.24	40,409.24	100.00 %	40,409.24	100.00 %
A-1140	Childbirth and death grants	396.62	396.62	100.00 %	396.62	100.00 %
A-1141	Travel expenses for annual leave	46,939.04	46,939.04	100.00 %	46,939.04	100.00 %
A-1175	Interim services	491,273.30	491,273.30	100.00 %	439,301.29	89.42 %
A-1178	External services	32,018.30	32,018.30	100.00 %	32,018.30	100.00 %
A-1180	Miscellaneous expenditure on staff recruitment	80,000.00	75,000.00	93.75 %	70,016.89	87.52 %
A-1181	Travel expenses	10,000.00	7,186.59	71.87 %	7,186.59	71.87 %
A-1182	Installation, resettlement and transfer allowances	102,959.87	102,959.87	100.00 %	102,959.87	100.00 %
A-1183	Removal expenses	81,553.47	81,553.47	100.00 %	57,663.57	70.71 %
A-1184	Temporary daily subsistence allowances	33,133.65	33,133.65	100.00 %	33,133.65	100.00 %
A-1190	Salary weightings	264,508.30	264,508.30	100.00 %	264,508.30	100.00 %
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	297,969.68	288,909.43	96.96 %	230,528.45	77.37 %
A-1400	Restaurants and canteens	21,958.14	21,937.54	99.91 %	15,914.89	72.48 %
A-1410	Medical service	4,492.02	4,492.02	100.00 %	2,626.45	58.47 %
A-1520	Staff exchanges	158,547.65	158,547.65	100.00 %	158,547.65	100.00 %
A-1610	Social contacts between staff	30,000.00	25,529.76	85.10 %	13,538.81	45.13 %
A-1620	Other welfare expenditure	175,576.00	173,833.10	99.01 %	173,833.10	99.01 %
A-1630	Early childhood centres and creches	18,000.00	13,963.93	77.58 %	13,773.93	76.52 %
A-1700	Entertainment and representation expenses	8,000.00	7,478.48	93.48 %	7,194.48	89.93 %
	Total Title I	6,626,076.18	6,594,505.41	99.52 %	6,382,250.92	96.32 %
A-2000	Rent	732,000.00	732,000.00	100.00 %	732,000.00	100.00 %
A-2010	Insurance	3,954.49	3,954.49	100.00 %	3,954.49	100.00 %
A-2020	Water, gas, electricity and heating	91,000.00	91,000.00	100.00 %	81,225.71	89.26 %
A-2030	Cleaning and maintenance	327,280.66	327,280.66	100.00 %	317,008.66	96.86 %
A-2040	Fitting-out of premises	324,500.00	324,301.95	99.94 %	27,686.95	8.53 %
A-2050	Security and surveillance of buildings	85,446.86	85,446.86	100.00 %	78,883.32	92.32 %
A-2100	Hardware/Software	350,086.67	339,961.27	97.11 %	75,907.38	21.68 %
A-2101	Software Development	269,000.00	263,558.00	97.98 %	50,000.00	18.59 %

A-2102	IT services	169,460.74	169,460.74	100.00 %	47,116.58	27.80 %
A-2200	Technical equipment and installations	317,000.00	315,154.94	99.42 %	20,401.19	6.44 %
A-2203	Maintenance, use and repair of technical equipment and installations	9,952.21	9,952.21	100.00 %	4,952.21	49.76 %
A-2210	Furniture	573,616.07	573,014.51	99.90 %	16,043.32	2.80 %
A-2230	Hire of vehicles	2,000.00	1,700.00	85.00 %	1,384.03	69.20 %
A-2250	Library stocks, purchase of books	1,000.00	892.37	89.24 %	735.23	73.52 %
A-2300	Stationery and office supplies	60,439.00	59,436.12	98.34 %	52,505.16	86.87 %
A-2320	Bank charges	10,000.00	6,461.74	64.62 %	4,461.74	44.62 %
A-2330	Legal expenses	27,000.00	27,000.00	100.00 %	1,519.39	5.63 %
A-2353	Departmental removals and associated handling	50,000.00	49,780.00	99.56 %	49,780.00	99.56 %
A-2355	Publications and reproduction of documents	10,041.65	9,504.81	94.65 %	8,004.81	79.72 %
A-2400	Postage and delivery charges	42,150.00	42,150.00	100.00 %	40,147.62	95.25 %
A-2410	Telecommunications charges	49,836.32	49,836.32	100.00 %	27,029.40	54.24 %
A-2411	Telecommunications equipment	7,000.00	3,852.60	55.04 %	3,852.60	55.04 %
A-2550	Miscellaneous expenditure for meetings	8,291.15	8,291.15	100.00 %	8,291.15	100.00 %
A-2601	Studies, surveys, consultations	24,868.00	24,868.00	100.00 %	16,000.00	64.34 %
	Total Title II	3,545,923.82	3,518,858.74	99.24 %	1,668,890.94	47.07 %
B0-3201	Asylum, immigration and integration of migrants	611,916.16	611,916.16	100.00 %	315,620.69	51.58 %
B0-3211	Information society and, in particular, respect for private life and protection of personal data	2,640.00	2,640.00	100.00 %	2,640.00	100.00 %
B0-3311	Racism, xenophobia and related intolerance	1,129,357.75	1,129,357.75	100.00 %	313,946.16	27.80 %
B0-3321	Discrimination	1,393,247.45	1,362,357.50	97.78 %	305,525.99	21.93 %
B0-3331	The rights of the child, including the protection of children	27,924.96	27,924.96	100.00 %	14,498.33	51.92 %
B0-3601	Access to efficient and independent justice	796,419.61	796,419.61	100.00 %	47,429.73	5.96 %
B0-3701	Research and data collection	170,178.49	170,178.49	100.00 %	113,285.61	66.57 %
B0-3711	Communication and awareness-raising	1,722,049.90	1,716,228.47	99.66 %	627,299.50	36.43 %
B0-3721	Networking and stakeholder cooperation	618,362.92	618,246.67	99.98 %	307,668.03	49.76 %
B0-3801	Bodies of the Agency	355,902.76	355,902.76	100.00 %	209,744.86	58.93 %
	Total Title III	6,828,000.00	6,791,172.37	99.46 %	2,257,658.90	33.06 %
	TOTAL C1	17,000,000.00	16,904,536.52	99.44 %	10,308,800.76	60.64 %

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

Budget Item	Budget Item Description	Appropriations 2009 €	Commitments 2009 €	%	Payments 2009 €	%
A-1120	Professional training of staff	11,333.36	10,804.04	95.33 %	10,804.04	95.33 %
A-1175	Interim services	25,245.00	23,762.35	94.13 %	23,762.35	94.13 %
A-1180	Miscellaneous expenditure on staff recruitment	7,292.34	7,292.34	100.00 %	7,292.34	100.00 %
A-1181	Travel expenses	95.00	95.00	100.00 %	95.00	100.00 %
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	20,723.84	20,723.84	100.00 %	20,723.84	100.00 %
A-1610	Social contacts between staff	5,971.24	5,971.24	100.00 %	5,971.24	100.00 %
A-1620	Other welfare expenditure	6,440.00	5,854.55	90.91 %	5,854.55	90.91 %
A-1630	Early childhood centres and creches	437.98	328.49	75.00 %	328.49	75.00 %
	Total Title I	77,538.76	74,831.85	96.51 %	74,831.85	96.51 %
A-2020	Water, gas, electricity and heating	1,850.57	1,850.57	100.00 %	1,850.57	100.00 %
A-2030	Cleaning and maintenance	8,217.60	8,217.60	100.00 %	8,217.60	100.00 %
A-2040	Fitting-out of premises	227,306.56	227,302.91	100.00 %	227,302.91	100.00 %
A-2050	Security and surveillance of buildings	7,278.97	7,278.97	100.00 %	7,278.97	100.00 %
A-2100	Hardware/Software	175,807.62	171,698.17	97.66 %	171,698.17	97.66 %
A-2101	Software Development	196,868.00	193,719.00	98.40 %	193,719.00	98.40 %
A-2102	IT services	122,363.67	118,416.75	96.77 %	118,416.75	96.77 %
A-2200	Technical equipment and installations	16,870.00	16,870.00	100.00 %	16,870.00	100.00 %
A-2203	Maintenance, use and repair of technical equipment and installations	2,000.00	583.58	29.18 %	583.58	29.18 %
A-2210	Furniture	24,960.36	24,960.36	100.00 %	24,960.36	100.00 %
A-2250	Library stocks, purchase of books	764.28	70.86	9.27 %	70.86	9.27 %
A-2300	Stationery and office supplies	1,510.71	1,510.71	100.00 %	1,510.71	100.00 %
A-2320	Bank charges	2,000.00	2,000.00	100.00 %	2,000.00	100.00 %
A-2330	Legal expenses	5,000.00	5,000.00	100.00 %	5,000.00	100.00 %
A-2400	Postage and delivery charges	4,976.50	4,976.50	100.00 %	4,976.50	100.00 %
A-2410	Telecommunications charges	1,028.71	844.07	82.05 %	844.07	82.05 %
A-2411	Telecommunications equipment	19,471.86	19,471.86	100.00 %	19,471.86	100.00 %
A-2601	Studies, surveys, consultations	69,271.00	69,271.00	100.00 %	69,271.00	100.00 %
	Total Title II	887,546.41	874,042.91	98.48 %	874,042.91	98.48 %
B0-3100	Data Collection and networks	1,902,156.20	1,899,516.20	99.86 %	1,899,516.20	99.86 %
B0-3105	Meetings and conferences	18,213.29	10,215.71	56.09 %	10,215.71	56.09 %
B0-3200	Research studies and surveys	1,653,496.52	1,653,496.42	100.00 %	1,653,496.42	100.00 %
B0-3310	Documentation	221,174.49	219,683.77	99.33 %	219,683.77	99.33 %
B0-3340	Cooperation activities	3,793.32	826.32	21.78 %	826.32	21.78 %
B0-3344	Policy Development	191,802.60	181,013.04	94.37 %	181,013.04	94.37 %
B0-3350	Publications	555,968.32	363,358.78	65.36 %	363,358.78	65.36 %
B0-3354	Public Information, media and Communication	244,062.30	242,162.30	99.22 %	242,162.30	99.22 %

B0-3400	Management Board and administrative structures	49,149.70	42,635.05	86.75 %	42,635.05	86.75 %
B0-3410	Translation and interpretation	739,676.50	699,396.95	94.55 %	699,396.95	94.55 %
	Total Title III	5,579,493.24	5,312,304.54	95.21 %	5,312,304.54	95.21 %
	TOTAL C8	6,544,578.41	6,261,179.30	95.67 %	6,261,179.30	95.67 %

11. Budget Execution – Title 1, 2 and 3 – C4 and R0 Appropriations

Budget Item	Budget Item Description	Appropriations 2009 €	Commitments 2009 €	%	Payments 2009 €	%
A-1520	Staff exchanges	2,420.15	0.00	0.00 %	0.00	0.00 %
	TOTAL C4	2,420.15	0.00	0.00%	0.00	0.00%

Budget Item	Budget Item Description	Appropriations 2009 €	Commitments 2009 €	%	Payments 2009 €	%
A-2000	Rent	162,666.67	0.00	0.00 %	0.00	0.00 %
	TOTAL R0	162,666.67	0.00	0.00%	0.00	0.00%