

Report on budgetary and financial management

Accompanying the European Union Agency for Fundamental
Rights' annual accounts

Financial year 2011

Agency report pursuant to Art. 76
of the Agency's financial rules

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Introduction

Legal basis

Article 82 of the financial rules applicable to the Agency's budget stipulates that the provisional accounts shall be accompanied by the "[...] *report on budgetary and financial management during the year*".

Article 101 of the rules implementing the financial rules stipulates that the report on budgetary and financial management "[...] *shall give an accurate description of:*

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

Furthermore, Article 76 of the financial rules states that "*The accounts of the Agency shall be accompanied by a report on budgetary and financial management during the year. The report shall give an account, inter alia, of the rate of implementation of the appropriations together with summary information on the transfers of appropriations among the various budget items*".

The present report analyses the appropriations managed by the European Union Agency for Fundamental Rights in 2011. These appropriations consist of Title I – Staff expenditure, Title II – Operating expenditure and Title III – Operational expenditure.

The analysis follows the European Union's accounting rule 16 on the presentation of budget information in annual accounts. According to this rule, the comparison of budget and actual amounts shall present separately, for each area of activity, the original and final budget amounts explaining all changes approved by the Budgetary Authority and the Management Board to revise the original budget and the actual implemented amounts on a comparable basis.

Content of the report

PART A of the report analyses the year at budgetary level including:

- a summary of the various stages of the budgetary procedure 2011, explaining how the appropriations for the 2011 financial year were arrived at during the process of the establishment of the budget
- a description of the main adjustments to this budget during the financial year (carryovers, amending budgets, transfers), and reasons for these adjustments, leading to the final appropriations of the year
- and overview of the implementation of expenditure in 2011, and
- an assessment of the evolution of the outstanding commitments (RAL - *reste à liquider*).

PART B of the report is an analysis of implementation per budgetary chapter with tables and text showing the appropriations made available, their implementation and the unused amounts carried forward.

Definitions applied to this report

The implementation tables consist of:

Total appropriations of the year

- **Initial budget:** appropriations voted by the Budget Authority (BA) and adopted by the Management Board (MB).
- **Amending budgets (AB):** it is an increase or a decrease on the Agency's initial adopted budget.
- **Management Board transfers:** transfers submitted to the Management Board for decision.
- **Agency transfers:** transfers authorised by the Director.
- **Carryover from 2010:** refers to budgetary appropriations carried forward by decision of automatically.
- **Assigned revenue:**
 - o Refunds, and
 - o third party appropriations.

Implementation

- **Actual 2011 and Rate:** for the purpose of analysing implementation, a distinction between budget appropriations and assigned revenue is relevant. The nature of the implementation of assigned revenue is different in the sense that their use may be subject to specific conditions: normally for assigned revenue, payments are entered in the budget with an amount corresponding to the commitments, even if it is clear from the outset that payments will be implemented only in later years; furthermore, appropriations that remain unused at the end of the year will not be cancelled, but carried forward automatically.
- **Actual 2010:** presented for comparison. The budget nomenclature of 2011 is applied.
- **Carryover to 2012:** As well as budgetary appropriations carried forward by decision or automatically, this also includes assigned revenue in order to illustrate the actual impact of under-spending.

The terminology is shown in the schematic table on types of appropriation below:

Fund source code	Use of appropriations	Financial Rules	Presentation in this report
C1	Initial budget	Art. 4, 5, 6, 7, 9, 10, 61, 62, 63	Adopted budget
	Amending budget	Art. 16, 28	
	Budgetary transfers	Art. 23, 76	
C4	Refunds	Art. 19.1.c, d, e, f, g, h, i	Belongs to assigned revenue and 1a.
C5	Refunds carried over	Art. 10	Belongs to assigned revenue

C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	Art. 9.3	Carry over from 2010 to 2011
R0	Other earmarked revenue	Art. 19.a, b	Belongs to assigned revenue

Date of Extraction

The implementation data is based on the preliminary data serving as a basis for the provisional accounts at the end of February 2012. Unless otherwise stated, amounts are provided in Euro (€) and have been rounded to the nearest whole number.

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; and
- ISILOG fixed asset management – inventory software.

NOTE: The information contained in this report is without prejudice to the content of the official Agency documents on the closure of the accounts. Readers should refer in particular to the final revenue and expenditure account for the official figures on the 2011 budget outturn.

Part A

Overview: Budget 2011

A.1 Establishment of the initial budget

A.1.1 Budgetary procedure 2011

The Management Board adopted the 2011 Draft Budget (DB) during the 8th Management Board meeting that took place on 14 December 2009. Based on this version, 14,045,000 EUR were allocated to administrative expenses and 5,955,000 EUR were allocated to the operational expenditure. These figures represented an increase of 3% for administrative expenditure and a decrease of 10% for operational expenditure compared to the 2010 final budget. The total amount proposed for the 2011 Draft Budget (i.e. 20,000,000 EUR) was in line with the Financial Perspectives, and remained at the same level compared to the previous financial year. Although, no new posts were requested for 2011, the staff expenditure was increased by 3% compared to 2010, due to the fact that, the Agency was expected to fill all of the new posts arising from the previous financial years. The regular indexation adjustment of salaries had to be taken into consideration as well. At this meeting, the Management Board could not vote on the adoption of the Annual Work Programme 2011 (AWP), as the vote could not take place before the Commission had delivered its opinion.

At its 9th meeting, held on 27 - 28 May 2010, the Management Board adopted the AWP 2011, which incorporated changes proposed by the Commission and Executive Board. Thus, the 2011 Draft Budget had to be revised accordingly and, following a discussion in the Management Board, the necessary changes were inserted and adopted. In this version 190,000 EUR were earmarked for the Agency's independent external evaluation foreseen under article 30, paragraph 3 of the Agency's basic act, and 38,000 EUR were added under operational activities to cover additional Communication related tasks. In addition, a restructuring of the budget items under Title I took place allowing the Agency to completely separate the basic salaries expenditure under chapter 11, the expenditure on staff recruitment and transfer under chapter 12, and the sociomedical and training expenditure under chapter 14. Following these modifications the budget structure provides a better understanding of the different types of expenditure.

The 2011 Draft Budget was adopted during the 11th Management Board meeting on 14 December 2010. In this version the allocation of funds among the budget titles was revised, i.e. administrative expenditure was decreased by 1,267,300 EUR, and operational expenditure was increased by 1,447,320 EUR compared to the version submitted in May 2010. The overall budget was increased by 180,020 EUR referring to Croatia's participation in the work of the Agency.

A.1.2 The evolution from the Draft Budget to the final Adopted Budget

The evolution is presented in the table below.

Title	Final budget 2010	DB 2011	9 th MB meeting (May 2010)	Adopted budget 2011 (December 2010)	Difference (adopted budget 2011/final budget 2010)
Title I	10,975,420	11,294,000	11,281,000	10,190,700	-7%
Title II	2,621,000	2,751,000	2,726,000	2,549,000	-3%
Title III	6,618,010	5,955,000	5,993,000	7,440,320	+12%

Total	20,214,430	20,000,000	20,000,000	20,180,020	0%
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A.2 Carryover from the previous financial year

The Agency carried over from 2010 the total amount of 122,000 EUR. This amount refers to the rent subsidy that was received from the Austrian Authorities during the financial year (i.e. R0 fund source). The appropriations carried over in 2011 were fully committed and paid during the financial year.

No 2010 appropriations were carried over in 2011 under the meaning of paragraph 1 article 10 of the Agency's financial rules (i.e. C2 fund source).

A.2.1 Implementation of Carryover from 2010

97.05% of the commitment appropriations carried over were used. The cancellation rate remained low and in line with the previous financial years. Further details are provided in Annex 5.

A.3 Amending budgets

As shown below in the summary table two amending budgets took place during the financial year.

A.3.1 Summary table of amending budgets

AB	Date of adoption	Main subject	Official Journal	Impact on appropriations
1	19/05	The Agency received from the Austrian Authorities one third of the monthly rent for the period July - December 2009 and 2010. In addition, the Austrian government contributed to the expenses of the 2010 Management Board's retreat.	C 197 5/7/2011	Chapter 20 +244,000 Chapter 38 +27,766
2	6/12	The Agency received from the Austrian Authorities one third of the monthly rent for the period January - December 2011.	C 36 9/2/2012	Chapter 20 +244,000

A.3.2 Impact of amending budgets between chapters

Chapter	Appropriations
20 – Rental of buildings and associated costs	488,000
38 – Bodies of the Agency	27,766
Total	515,766

A.4 Transfers made during the financial year

There are two types of transfers:

- transfers adopted by the Management Board (mainly transfers from one Title to another and above the 10% of the adopted budget), and
- Agency transfers (transfers from one Title to another and within the 10% of the adopted budget, and transfers between items within the same Title).

A.4.1 Transfers adopted by the Management Board

In 2011, two budgetary transfers were submitted to the Management Board for approval. The total amount transferred between Titles with these transfers was 380,837 EUR. These transfers were linked to the allocation of the surplus, which was mainly generated under Title I – Staff expenditure, to operational projects. The impact of transfers is summarised in the table below.

Title Chapter	Heading	Transfers from the chapter €	Transfers to the chapter €	Impact between chapters
1	Staff	-337,438	0	-337,438
11	Staff in active employment	-50,500	0	-50,500
12	Expenditure on staff recruitment and transfer	-97,620	0	-97,620
13	Missions and duty travel	0	0	0
14	Legal, medical and training expenditure	-26,500	0	-26,500
15	Mobility, exchanges of civil servants and experts	-78,959	0	-78,959
16	Social welfare	-83,859	0	-83,859
17	Entertainment and representation	0	0	0
19	Reserve for Title I	0	0	0
2	Buildings, equipment and miscellaneous operating expenditure	-43,399	0	-43,399
20	Rental of buildings and associated costs	0	0	0
21	Data processing	0	0	0
22	Movable property and associated costs	0	0	0
23	Current administrative expenditure	0	0	0
24	Postage and telecommunication expenditure	0	0	0
25	Expenditure on meetings	0	0	0
26	Studies, surveys, consultations	-43,399	0	-43,399

29	Reserve for Title II	0	0	0
3	Operational expenditure	0	380,837	380,837
31	Dignity	0	0	0
32	Freedoms	0	700,000	700,000
33	Equality	-139,829	0	-139,829
34	Solidarity	0	0	0
35	Citizens' rights	0	0	0
36	Justice	0	0	0
37	Horizontal operational activities	0	80,666	80,666
38	Bodies of the Agency	0	0	0
39	Reserve for Title III	-413,000	153,000	-260,000
Total		-933,666	933,666	0

A.4.2 Agency transfers

In 2011, the Director authorised twelve budgetary transfers. The total amount transferred between Titles with these transfers was 84,613 EUR. The Agency transfers of appropriations between Titles and commitment items mainly refer to corrective actions required for the efficient implementation of the Annual Work Programme as well as for administrative expenditure. The amounts transferred between Titles and chapters are provided in the table below.

Title Chapter	Heading	Transfers from the chapter €	Transfers to the chapter €	Impact between chapters
1	Staff	-84,613	0	-84,613
11	Staff in active employment	-91,004	160,297	69,293
12	Expenditure on staff recruitment and transfer	-135,020	0	-135,020
13	Missions and duty travel	0	12,000	12,000
14	Legal, medical and training expenditure	-44,043	68,000	23,957
15	Mobility, exchanges of civil servants and experts	-28,700	0	-28,700
16	Social welfare	-40,425	14,459	-25,966
17	Entertainment and representation	-176	0	-176
19	Reserve for Title I	0	0	0
2	Buildings, equipment and miscellaneous operating	-1,255	12,273	11,019

expenditure				
20	Rental of buildings and associated costs	-105,529	0	-105,529
21	Data processing	-4,434	204,879	200,445
22	Movable property and associated costs	-32,665	16,635	-16,031
23	Current administrative expenditure	-8,732	17,460	8,727
24	Postage and telecommunication expenditure	-12,666	3,500	-9,166
25	Expenditure on meetings	-1,722	0	-1,722
26	Studies, surveys, consultations	-65,706	0	-65,706
29	Reserve for Title II	0	0	0
3	Operational expenditure	-11,479	85,074	73,595
31	Dignity	0	0	0
32	Freedoms	-49,194	61,201	12,006
33	Equality	-118,653	230,213	111,560
34	Solidarity	0	0	0
35	Citizens' rights	0	0	0
36	Justice	0	337,708	337,708
37	Horizontal operational activities	-326,161	0	-326,161
38	Bodies of the Agency	-21,518	0	-21,518
39	Reserve for Title III	-40,000	0	-40,000
Total		-1,126,350	1,126,350	0

A.4.3 Overall summary of the transfers (Agency and Management Board)

Title Chapter	Heading	Initial budget	Total transfers €	Final budget €	Difference (between initial and final budget)
1	Staff	10,190,700	-422,051	9,768,649	-4%
11	Staff in active employment	8,448,200	18,793	8,466,993	0%
12	Expenditure on staff recruitment and transfer	386,000	-232,641	153,359	-60%
13	Missions and duty travel	380,000	12,000	392,000	3%
14	Legal, medical and training expenditure	298,000	-2,543	295,457	-1%
15	Mobility, exchanges of civil	187,000	-107,659	79,341	-58%

	servants and experts				
16	Social welfare	485,000	-109,825	375,175	-23%
17	Entertainment and representation	6,500	-176	6,324	-3%
19	Reserve for Title I	0	0	0	0%
2	Buildings, equipment and miscellaneous operating expenditure	2,549,000	-32,380	2,516,620	-1%
20	Rental of buildings and associated costs	1,280,000	-105,529	1,174,471	-8%
21	Data processing	525,000	200,445	725,445	38%
22	Movable property and associated costs	72,000	-16,031	55,969	-22%
23	Current administrative expenditure	100,000	8,727	108,727	9%
24	Postage and telecommunication expenditure	150,000	-9,166	140,834	-6%
25	Expenditure on meetings	24,000	-1,722	22,278	-7%
26	Studies, surveys, consultations	398,000	-109,105	288,895	-27%
29	Reserve for Title II	0	0	0	0%
3	Operational expenditure	7,440,320	454,431	7,894,751	6%
31	Dignity	0	0	0	0%
32	Freedoms	610,000	712,006	1,322,006	117%
33	Equality	2,190,000	-28,269	2,161,731	-1%
34	Solidarity	0	0	0	0%
35	Citizens' rights	0	0	0	0%
36	Justice	2,225,300	337,708	2,563,008	15%
37	Horizontal operational activities	1,860,020	-245,496	1,614,524	-13%
38	Bodies of the Agency	255,000	-21,518	233,482	-8%
39	Reserve for Title III	300,000	-300,000	0	-100%
Total		20,180,020	0	20,180,020	0%

A.5 Implementation Overview

A.5.1 Implementation of authorised appropriations

The implementation of consolidated authorised appropriations is provided below.

Initial budget	Carry-over from 2010	Amending budgets	MB transfers	Agency transfers	Final budget	CA Actual 2011	CA Rate	PA Actual 2011	PA Rate
20,180,020	122,000	515,766	0	0	20,695,786	20,301,894	98%	13,759,996	66%

The implementation rate of payment appropriations (PA) under Title III remained low due to the fact that most of the Agency's operational projects have an implementation period of at least one year. In this case the Agency is anyway compelled to automatic carrying forward high levels of outstanding amounts at the end of the financial year.

A.5.2 Participation of candidate countries in the Agency's work

In July 2010, the decision on the participation of Croatia in the work of the Agency entered into force (OJ L 279/2010). In this context, in 2011 the Agency received from the European Commission the amount of 180,020 EUR.

A.5.3 Implementation of internal assigned revenue

In 2011 the Agency did not have to its disposal and did not receive any internal assigned revenue.

A.5.4 Implementation of earmarked revenue

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 exceed 100 staff members this contribution will be increased to 50% of the monthly rent.

In this context, in 2010, the Agency received from the Austrian Authorities 122,000 EUR which was carried over to 2011. This amount was fully implemented in both committed and paid appropriations during the financial year.

Moreover, in 2011, the Agency received from the Austrian Authorities one third of the monthly rent for the periods July – December 2009 and 2010, and January 2011 – December 2011. This contribution amounts to 488,000 EUR. In addition, the Austrian government contributed to the expenses of the 2010 Management Board's retreat. This contribution amounts to 27,766 EUR. Two amending budgets were adopted by the Management Board in May's and December's 2011 meetings. The relevant appropriations were carried over to 2012 where they will be consumed in priority.

A.5.5 Implementation of recovery orders

Two recovery orders were carried over from previous financial years to 2011. One of them was carried forward from 2009 with a total value of 122,000 EUR. This recovery order referred to the rent subsidy from the Austrian Authorities for the second half of 2009. At the

end of the 2010 this recovery order remained open and therefore, was carried forward to 2011. The amount was recovered on 24 January 2011.

The second recovery order referred to the 2010 rent subsidy from the Austrian Authorities. This remained open at the end of 2010, for the amount of 122,000 EUR, and was carried forward to 2011. The amount was recovered on 3 January 2011.

During the financial year, nine (9) recovery orders were issued and were all cashed during 2011. Five of them referred to the European Union subsidy. One recovery order, referring to Croatia's contribution to the work of the Agency. Two recovery orders referred to the 2011 rent subsidy from the Austrian Authorities. The remaining recovery order referred to the contribution of the Austrian Authorities to the Management Board's retreat.

A.5.6 Comparison of budget and actual amounts

Implementation rate of the European Union subsidy followed last years' trend and remained at 100.00%. The unused funds amounted to 126 EUR representing 0.00% of the budget excluding the carryovers.

The main reallocations of appropriations were made via Management Board transfers referring to the reduction of the administrative expenditure (i.e. Title I and II) by 454,431 EUR. This amount was transferred to Title III – Operational expenditure in order to further support the Agency's core activities.

A.5.7 Implementation compared to the initial budget

Heading	Implementation 2011		As % of the initial budget		As % of the final budget	
	CA	PA	CA	PA	CA	PA
Title I – Staff expenditure	9,768,649	9,661,644	96%	95%	100%	99%
Title II – Buildings, equipment and miscellaneous operating expenditure	2,638,554	1,998,869	99%	74%	100%	75%
Title III – Operational expenditure	7,894,691	2,099,482	106%	28%	100%	27%
Total	20,301,894	13,759,996	100%	68%	100%	68%

The above comparison includes the 2010 carryovers to 2011.

A.6 RAL-Situation

	Commitments made during the year	Payments	Commitments outstanding at the end of the year	Carry forward rate compared to the final budget (%)
Title I – Staff expenditure	9,768,649	9,661,644	107,005	1%
Title II – Buildings, equipment and	2,638,554	1,998,869	639,685	25%

miscellaneous operating expenditure				
Title III – Operational expenditure	7,894,691	2,099,482	5,795,209	73%
Total	20,301,894	13,759,996	6,541,898	32%

The outstanding commitments at the end of the year were automatically carried forward to 2012.

	Commitments carried forward from 2010	Payments	Cancelled	Cancellation rate (%)
Title I – Staff expenditure	119,040	105,177	13,863	11.65%
Title II – Buildings, equipment and miscellaneous operating expenditure	593,611	577,877	15,734	2.65%
Title III – Operational expenditure	6,927,167	6,731,580	195,587	2.82%
Total	7,639,818	7,414,634	225,184	2.95%

The implementation rate of appropriations carried forward automatically from 2010 to 2011 (i.e. C8) reached 97.05% in 2011, with 225,184 EUR having been cancelled. This low level of cancellation is well below the Agency's target (i.e. <10%).

Part B

Overview: Budget 2011

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

Title I – Staff expenditure

Chapter 11 – Staff in active employment

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A01100	Basic salaries	4,690	-	-	121	4,811	4,811	100%
A01101	Family allowances	738	-	-17	-186	535	535	100%
A01102	Expatriation and foreign-residence allowances	672	-	-	47	719	719	100%
A01103	Secretarial allowances	8	-	-	-	8	8	100%
A01113	Trainees	208	-	-	11	219	219	100%
A01115	Contract Agents	873	-	-	25	898	898	100%
A01130	Insurance against sickness	161	-	-	4	165	165	100%
A01131	Insurance against accidents and occupational disease	41	-	-	-4	37	37	100%
A01132	Insurance against unemployment	77	-	-8	-7	63	63	100%
A01140	Childbirth and death grants	1	-	-	-	1	1	100%
A01141	Travel expenses for annual leave	101	-	-	4	105	105	100%
A01175	Interim services	420	-	-	123	543	543	100%
A01178	External services	50	-	-	-1	49	49	100%
A01190	Salary weightings	408	-	-26	-69	313	313	100%
Total		8,448	-	-51	69	8,467	8,467	100%

Overall the total amount allocated to Chapter 11 remained stable during the financial year. The basic salaries items (i.e. A01101, A01132, and A01190) have been affected due to the fact that newcomers happened not to be entitled to family and other allowances, and expenses at the rate estimated. Moreover, it was found that the previous calculator of salaries that was used for budgeting purposes produced an error of 24% on family allowances and 16% on the salary weightings. This was due to updates not being able to be systematically introduced into the calculator. Once the issue was identified this calculator was replaced by a database, which has a web interface and an administrative element that allows the users to follow up the updates. This miscalculation was identified early in 2011 and the system was updated accordingly.

The budget allocated for interim services needed to be increased due to the delays in the recruitment of Contract Agents that the Agency faced in 2011. In addition, the Agency

relaunched the relevant framework contract which had expired and this resulted in higher prices.

During the course of the financial year, the number of trainees was increased. In addition, three of the trainees had their contract extended for a few more months. This resulted in a need to increase the available appropriations under the relevant budget item.

The pace of recruitment of Temporary Agents was faster compared to previous financial years and the recruitment plan was almost followed as expected. However, in some cases newcomers arrived earlier than expected. For this reason the 'Basic salaries' and 'Expatriation and foreign-residence allowances' budget items were increased.

During the course of the year it was identified that the rate of new recruitments entitled to family and children allowances had been changed compared to the previous financial years. Therefore, a surplus was generated under A01101.

Finally, in December a fine-tuning of the salaries budget items took place. Based on the last month's payslips, the Contract Agents budget item needed to be increased in order to accommodate the needs of December's payment roll.

Chapter 12 – Expenditure on staff recruitment and transfer

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A01200	Recruitment expenses	98	-	-23	-22	53	53	100%
A01201	Travel expenses	14	-	-11	-	4	4	100%
A01202	Installation, resettlement and transfer allowances	75	-	-9	-31	35	35	100%
A01203	Removal expenses	125	-	-45	-40	40	40	100%
A01204	Temporary daily subsistence allowances	74	-	-10	-42	22	22	100%
Total		386	-	-98	-135	153	153	100%

During the financial year chapter 12 was reduced by 60%. Although the recruitment plan was accurate in the Agency's forecast, delays in the recruitment procedures have generated surpluses. In addition, some recruitment procedures were published for more than one position. As a result, the number of candidates to be reimbursed was reduced. The Agency also experienced a high rate of withdrawals from invitations to interviews.

The budget items A01202 and A01204 were affected due to the fact that newcomers happened not to be entitled to entry into service allowances such as daily subsistence allowance and installation allowance, at the rate that was initially estimated. This estimation took into consideration the trend of the previous financial years.

For the same reasons, the item 'Removal expenses' was reduced. This year fewer newly recruited staff members were entitled to claim their removal, and to receive the daily and installation allowances compared to the previous financial years.

Chapter 13 – Missions and duty travel

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A01300	Mission expenses, duty travel expenses and other ancillary expenditure	380	-	-	12	392	392	100%
Total		380	-	-	12	392	392	100%

There was an increase of 3% during the financial year under chapter 13. Following a budget revision that took place at the end of the year, which took into consideration the number of missions that were registered at that time, the budget item needed to be increased in order to cover the costs of the remaining missions in 2011.

Chapter 14 – Legal, medical and training expenditure

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A01400	Restaurants and canteens	p.m.	-	-	-	-	-	-
A01410	Medical service	63	-	-27	-32	4	4	100%
A01420	Professional training of staff	230	-	-	47	277	277	100%
A01430	Legal service	5	-	-	9	14	14	100%
Total		298	-	-27	24	295	295	100%

Chapter 14 was decreased by 1%. In 2011 a call for tender for medical centre and medical officer was launched. Due to difficulties faced during the tendering procedure, the contract award phase was delayed. Therefore, the 'Medical services' item generated a surplus.

The item related to the professional training of staff needed to be increased in order to cover the needs in the increasing number of staff members. The legal services also needed to be increased in order to cover the cost of translations related to the statements of defence as well as a second exchange of pleadings for two court cases and the costs related to legal consultation on staff complaints.

Chapter 15 – Mobility, exchanges of civil servants and experts

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A01520	Staff exchanges	187	-	-79	-29	79	79	100%
Total		187	-	-79	-29	79	79	100%

A decrease of 58% took place under chapter 15. During the financial year, the Agency encountered delays in the recruitment of Seconded National Experts (SNEs) as well as in obtaining, within a reasonable timeframe, their secondment from their employer. This had a negative impact in the consumption of the budget and a surplus of funds was created.

Chapter 16 – Social welfare

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A01610	Social contacts between staff	50	-	-9	-5	36	36	100%
A01620	Other welfare expenditure	423	-	-75	-26	322	322	100%
A01630	Early childhood centres and crèches	12	-	-	5	17	17	100%
Total		485	-	-84	-26	375	375	100%

Chapter 16 was decreased by 23%. During the financial year, the Agency encountered delays in the recruitment of Contract Agents. This had a negative impact in the consumption of the budget. Therefore, a surplus of funds was created.

The Agency made efforts to reduce its expenditure in social activities. For example, the staff retreat was organised at a lower cost compared to the previous years. Therefore, funds were released under the item 'Social contacts between staff'.

In addition, a surplus found under other welfare expenditure as the number of children that were enrolled in private schools was reduced during the financial year.

Chapter 17 – Entertainment and representation expenses

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A01700	Entertainment and representation expenses	7	-	-	-	6	6	100%
Total		7	-	-	-	6	6	100%

No significant changes took place under chapter 17.

Title 2 – Buildings, equipment and miscellaneous operating expenditure

Chapter 20 – Rental of buildings and associated costs

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A02000	Rent	610	488	-	10	1,108	620	56%
A02010	Insurances	10	-	-	-	10	10	100%
A02020	Water, gas, electricity and heating	180	-	-	-69	111	111	100%
A02030	Cleaning and maintenance	342	-	-	-65	277	277	100%
A02040	Fitting-out of premises	50	-	-	17	67	67	100%
A02050	Security and surveillance of buildings	80	-	-	10	90	90	100%
A02090	Other expenditure on buildings	8	-	-	-8	-	-	100%
Total		1,280	488	-	-106	1,662	1,174	71%

Chapter 20 was decreased by 8%. According to the provisions of the lease-agreement, the rent is indexed in accordance with the consumer price indices. On this basis, in 2011 an indexation of the rent took place. The new rental cost was applicable as from October 2011. Therefore, the rent budget item was increased accordingly.

The annual cost for utilities was lower than it was expected. Therefore, the budget item related to the costs for water, gas, electricity and heating could be reduced accordingly. The Agency maintained its cleaning costs at the same level as in 2010.

The reasoning of the funds availability is twofold. Firstly, the Agency's effort to reduce its administrative costs including the use of utilities services and secondly these costs were mainly variable as they related to the amount of the recruited staff.

The Agency needed to undertake certain restoration works and also to make changes to ensure compliance with the fire prevention officer recommendations. The budget item related to fitting-out of premises was increased accordingly.

The security and surveillance of the building budget item was increased to cover the costs for the upgrade of the Agency's security system in order to comply with the EDPS recommendations.

Chapter 21 – Data processing

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A02100	Hardware/software	255	-	-	206	461	461	100%
A02101	Software development	260	-	-	-	260	260	100%

A02102	IT services	10	-	-	-5	5	5	100%
Total		525	-	-	200	725	725	100%

This chapter was increased by 38%. Due to the growth of the Agency's staff and the need for related computer storage capacity, the Agency:

- acquire additional desktops and laptops
- extent the storage capacity as more media files are produced and additional memory is needed to enhance the virtual environment, and
- set up an enhanced infrastructure, with the aim to provide additional security when applications such as the project, budget, tender and Activity Based Budgeting (ABB) management applications (MATRIX), and the document management system (DMS) are accessed by external contractor for maintenance purposes
- purchased ADOBE and SPSS licenses to accommodate the growing needs of operational departments
- replaced its telephone system as it was not adequate to accommodate the Agency's needs
- purchased in 2010 and 2011 NETAPP storage. Because the NETAPP is now being placed in the production network the Agency needs to increase the maintenance level to critical
- installed a secure Wi-Fi solution to allow visitors to connect to the internet and to connect the Agency's devices to the internal network
- purchased a software service to manage the sending of newsletters from its CRM system
- purchased new SSL certificates to secure its applications
- replaced four existing servers that were operational close to six years and also acquired three more for the hosting of its new applications, and
- acquired new network switches that support "Power over Ethernet" to cover the the growing needs and the implementation of the new unified communication system that replaced the outdated telephone system.

Chapter 22 – Movable property and associated costs

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A02200	Technical equipment and installations	20	-	-	8	28	28	100%
A02203	Maintenance, use and repair of technical equipment and installations	30	-	-	-30	-	-	100%
A02210	Office, accommodation and residence	20	-	-	8	28	28	100%
A02230	Hire of vehicles	2	-	-	-2	-	-	100%
A02250	Library stocks, purchase of books	p.m.	-	-	-	-	-	-
Total		72	-	-	-16	56	56	100%

During the financial year, the chapter was decreased by 22%. The Agency needed to purchase info-stands, counters and other related material. This expenditure was initially foreseen under budget item B03321 – Discrimination. However, during an ex-ante control it was understood that these are not direct operational products and, therefore, should be purchase under A02200 budget item. Therefore, a budgetary transfer to correct the situation took place.

The Agency needed to purchase new office desks.

Chapter 23 – Current administrative expenditure

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A02300	Stationery and office supplies	40	-	-	-4	36	36	100%
A02320	Bank charges	5	-	-	-	5	5	100%
A02330	Legal expenses	-	-	-	16	16	16	100%
A02353	Departmental removals and associated handling	40	-	-	1	41	41	100%
A02355	Publications and reproduction of documents	15	-	-	-4	11	11	100%
Total		100	-	-	9	109	109	100%

An increase of 9% occurred under chapter 23. An economic operator initiated a court case against the Agency concerning the award of one of its framework contracts. For this reason, the Agency needed to be assisted by a law firm. In addition, the Agency assessed the risks associated with the case and invited the company's representative for a meeting in Vienna. During this meeting, the procedure that is followed in public procurement was discussed and explained. Similarly, the issue raised by the company's representative were discussed and understood.

Taking into consideration all factors available at hand, the Agency decided to propose to cover the legal expenses in case the court case is withdrawn. This was a way out through an amicable solution thus avoiding further expenditure on the Agency's part. Following this proposal the economic operator accepted to withdraw the court case and the Agency achieved to reduce its exposure to financial risks. As no funds were foreseen for such reasons, a budgetary transfer was necessary.

Chapter 24 – Postage and Telecommunications

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A02400	Postage and delivery charges	44	-	-	-17	28	28	100%
A02410	Telecommunication charges	106	-	-	-26	80	80	100%
A02411	Telecommunication equipment	-	-	-	34	34	34	100%

Total	150	-	-	-9	141	141	100%
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This chapter was decreased by 6%. The initial budget estimation for postage and delivery expenditure was considered to cover the cost for sending contracts and tenders for procurement procedures. However, the Agency decided to send these documents electronically. This measure reduced this type of expenditure.

As there was a decision to replace the telephone system, the Agency needed to replace the current telephone devices as the present didn't support IP connection. Finally, the costs related to telecommunication charges remained lower than estimated.

Chapter 25 – Expenditure on meetings

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A02550	Miscellaneous expenditure for meetings	24	-	-	-2	22	22	100%
Total		24	-	-	-2	22	22	100%

No major changes took place under this chapter.

Chapter 26 – Studies, surveys, consultations

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
A02601	Studies, surveys, consultations	398	-	-43	-66	289	289	100%
Total		398	-	-43	-66	289	289	100%

Chapter 26 was decreased by 27% under during the financial year. Following the award decision of the tender concerning the Agency's external evaluation, funds were found to be in surplus. These funds were made available partly for the implementation of operational projects and partly to cover other Title II needs.

Title 3 – Operational activities

The organisation of awareness raising activities such as meetings, conferences, events and the production of publications under Title 3 is based on framework contracts with reopening competition. This type of framework contracts significantly reduced the costs of such activities. In addition, the budgeted amounts for the events and conferences are based on the number of people that are invited. However, the final cost depends on the actual participation.

Taking into consideration the above as well as other factors, funds were found to be in surplus under Title 3. These funds were used to implement third priority projects of the Annual Work Programme (AWP). These are projects that are indicated and fully described in the AWP however, their implementation depends on availability of funds. Therefore, the Agency exploits the risk of cancelling funds by reinforcing its operational activities and adding value to the European Union. Details on these projects are provided below.

Chapter 31 – Dignity

No funds were allocated and implemented under this chapter during the financial year.

Chapter 32 – Freedoms

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
B03201	Asylum, immigration and integration of migrants	100	-	-	50	150	150	100%
B03211	Information society and, in particular, respect for private life and protection of personal data	-	-	700	-	700	700	100%
B03221	Visa and border control	510	-	-	-38	472	472	100%
Total		610	-	700	12	1,322	1,322	100%

Chapter 32 was increased by 117%. Following a Management Board decision the project “Data Protection: Judicial redress mechanisms and their use” was converted from a third to a first priority. As budget appropriations became available, this project was launched in 2011 instead of 2012 as it was initially planned, significantly benefiting from the addition of funds that could be used to undertake more extensive fieldwork in more Member States. Its budget amounted to 700,000 EUR. The project involved a substantive fieldwork component as well as background desk research.

Moreover, funds were transferred in order to cover the needs of the project “The situation of irregular immigrants in the EU”. This transfer intended to cover the additional costs of layout and printing of the three reports on the situation of irregular migrants, which had been under budgeted. There was also a need to follow up to the Fundamental Rights Conference held in November 2011, where the Agency was encouraged to organise meetings to discuss access to healthcare as well as detection of further practices.

The surplus found under “Visa and border control” budget item was caused due to the fact that the final deliverables foreseen from the “treatment of third country nationals” project will only

be available in 2012. Therefore, the amount related to networking activities for this project was released.

Chapter 33 – Equality

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
B03311	Racism, xenophobia and related intolerance	1,150	-	-59	150	1,241	1,241	100%
B03321	Discrimination	985	-	-80	-36	869	869	100%
B03331	The rights of the child, including the protection of children	55	-	-	-3	52	52	100%
Total		2,190	-	-140	112	2,162	2,162	100%

This chapter was decreased by 1%. During the financial year the Agency adopted the new ‘stakeholder communication framework’ which focuses now the Agency’s public awareness activities towards the main stakeholder groups instead of the general public. Therefore, the ‘Diversity Day 2011’ was cancelled and the budget was used for other activities which are discussed in the relevant chapters of this document.

Part of the activities planned under item ‘Racism, xenophobia and related intolerance’ were implemented under a framework contract in the form of quoted time and means. The price of these activities was only known to the Agency after reception of the actual contractor’s quotation. The final cost resulted to be higher than it was expected and additional funds were needed in August in order to ensure adequate appropriations for the implementation of all planned activities.

On the other hand, the ‘Racism, xenophobia and related intolerance’ was also decreased due to the cancellation in a number of deliverables foreseen such as translations in different languages and versions. The reason for cancelling these deliverables is the need to increase the deliverables in other projects.

Moreover, following the implementation of the project “Lessons from the Holocaust (2008-2012)” funds were found to be in surplus.

Chapter 34 – Solidarity

No funds were allocated and implemented under this chapter during the financial year.

Chapter 35 – Citizens’ rights

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
B03501	Participation of the citizens of the Union in the Union’s democratic functioning	p.m.	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

No funds were allocated and implemented under this chapter during the financial year.

Chapter 36 – Justice

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
B03601	Access to efficient and independent justice	2,225	-	-	338	2,563	2,563	100%
B03611	Compensation of victims	p.m.	-	-	-	-	-	-
Total		2,225	-	-	338	2,563	2,563	100%

This chapter was increased by 15%. The project “Victim Support Services” was a first priority project in the 2012 Annual Work Programme (AWP). During the course of the financial year, it was introduced as a third priority project in the 2011 AWP in order to allow the Agency to exploit possible budgetary surpluses. The project was to provide detailed and comparative knowledge on the ground of the nature of rights of victims of crime (e.g. effective investigations, participations, compensation, and protection of victimisation). This is to be done through analysis of victim support services for victims of crime in the EU Member States. The results will feed into the on-going legislative Roadmap of the EU (“roadmap for strengthening the rights and protection of victims, in particular in criminal proceedings”, adopted by Council Resolution on 10 June 2011, containing five measures, A-E), introduced by the Hungarian Presidency in the spring of 2012.

Chapter 37 – Horizontal operational activities

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
B03701	Research and data collection	320	-	-	-219	101	101	100%
B03711	Communication and awareness-raising	780	-	81	21	882	882	100%
B03721	Networking and stakeholder cooperation	760	-	-	-128	632	632	100%
Total		1,860	-	81	-326	1,615	1,615	100%

During the financial year a decrease of 13% took place under chapter 37. Communication and awareness-raising item was increased in order to cover the production schedule of the Agency’s annual report which was decided to be extended.

Item ‘Research and data collection’ intends to cover costs related to areas covering ad-hoc requests and general fundamental rights issues. However, during the course of the year when such requests could fit under a particular area of activity these funds are reallocated in order to respect the budgetary principle of specification. The funds were transferred to item ‘Racism, xenophobia and related intolerance’ which were found to be more appropriate for the particular exercise.

The implementation of the projects under budget item ‘Networking and stakeholder cooperation’ is based on the organisation of events. For the organisation of these events the

Agency concluded a framework contract with reopening competition. This significantly reduced the costs of the meetings. In addition, the budgeted amounts are based on the number of people that are invited. However, the final cost depends on the actual participation. Taking into consideration the above as well as other factors, funds were found to be in surplus under this budget item.

Chapter 38 – Bodies of the Agency

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2011	Rate
B03801	Bodies of the Agency	255	28	-	-22	261	233	89%
Total		255	28	-	-22	261	233	89%

This chapter was reduced by 8%. Following the organisation of the planned Management and Executive Board meetings funds were found to be in surplus.

Annex 1 – Budget Outturn Statement

		2011 €	2010 €
REVENUE			
Commission subsidy (for the operating budget Titles 1,2 and 3	+	21,413,025.25	22,090,010.00
PHARE funds from the Commission	+	-	-
Other contributions and funding received via the Commission			
Other donors			
Fee income			
Other revenue	+	515,765.78	127,093.96
TOTAL REVENUE (a)		21,928,791.03	22,217,103.96
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	-9,661,644.34	-8,105,020.09
Appropriations carried over	-	-107,004.76	-119,039.56
<i>Title II: Administrative Expenses</i>			
Payments	-	-1,998,868.92	-1,739,330.69
Appropriations carried over	-	-1,127,684.77	-715,611.24
<i>Title III: Operating Expenditure</i>			
Payments	-	-2,099,482.43	-2,705,651.99
Appropriations carried over	-	-5,822,974.39	-6,927,166.93
TOTAL EXPENDITURE (b)	-	-20,817,659.51	-20,311,820.50
OUTTURN FOR THE FINANCIAL YEAR (a-b)		1,111,131.52	1,905,283.46
Cancellation of unused payment appropriations carried over from previous year	+	225,184.06	414,632.52
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	122,000.00	165,086.82
Exchange differences for the year (gain +/-loss -) *	+/-	-3,676.68	164.97
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		1,454,638.90	2,485,167.77
Balance year N-1	+/-	-1,233,005.25	-3,718,173.02
Positive balance from year N-1 reimbursed in year N to the Commission	-	-	-
Result used for determining amounts in general accounting		221,633.65	-1,233,005.25
Commission subsidy - agency registers accrued revenue and Commission accrued expense		21,191,391.60	22,090,010.00
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		221,633.65	0.00
Not included in the budget outturn:			
Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission **	+	73,026.33	50,289.40

Annex 2 – Summary Execution Table (ECA Format)

REVENUE			EXPENDITURE										
Source of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations					Appropriations carried forward from previous financial year(s)				
				entered	committed	paid	carried forward	cancelled	entered	committed	paid	to be carried forward	cancelled
Own revenue			Title I Staff										
Community subsidies	20,180	20,180		9,768	9,768	9,662	107	0	119	119	105	0	14
Other subsidies			Title II Administration	2,517	2,517	1,877	640	0	593	593	578	0	15
Other assigned revenue			Title III Operating activities	7,895	7,895	2,099	5,795	0	6,927	6,927	6,732	0	195
Other revenue	516	516	Other revenue	516	0	0	516	0	122	122	122	0	0
TOTAL	20,696	20,696	TOTAL	20,696	20,180	13,638	7,058	0	7,761	7,761	7,537	0	224
NB: any discrepancies in totals are due to the effects of rounding.													

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

Budget Item	Budget Item Description	Appropriations 2011 €	Commitments 2011 €	% committ ed	Payments 2011 €	% paid
A-1100	Basic salaries	4,811,069.96	4,811,069.96	100.00 %	4,811,069.96	100.00 %
A-1101	Family allowances	534,912.26	534,912.26	100.00 %	534,912.26	100.00 %
A-1102	Expatriation and foreign-residence allowances	719,010.62	719,010.62	100.00 %	719,010.62	100.00 %
A-1103	Secretarial allowances	8,375.98	8,375.98	100.00 %	8,375.98	100.00 %
A-1113	Trainees	218,621.50	218,621.50	100.00 %	218,316.73	99.86 %
A-1115	Contract Agents	898,360.09	898,360.09	100.00 %	898,360.09	100.00 %
A-1130	Insurance against sickness	164,952.54	164,952.54	100.00 %	164,952.54	100.00 %
A-1131	Insurance against accidents and occupational disease	36,818.96	36,818.96	100.00 %	36,818.96	100.00 %
A-1132	Insurance against unemployment	62,958.74	62,958.74	100.00 %	62,958.74	100.00 %
A-1140	Childbirth and death grants	991.55	991.55	100.00 %	991.55	100.00 %
A-1141	Travel expenses for annual leave	105,348.44	105,348.44	100.00 %	105,348.44	100.00 %
A-1175	Interim services	543,372.52	543,372.52	100.00 %	494,984.41	91.09 %
A-1178	External services	48,948.10	48,948.10	100.00 %	48,948.10	100.00 %
A-1190	Salary weightings	313,251.49	313,251.49	100.00 %	313,251.49	100.00 %
A-1200	Recruitment expenses	52,699.07	52,699.07	100.00 %	52,699.07	100.00 %
A-1201	Travel expenses	3,583.36	3,583.36	100.00 %	3,583.36	100.00 %
A-1202	Installation, resettlement and transfer allowances	34,880.27	34,880.27	100.00 %	34,880.27	100.00 %
A-1203	Removal expenses	40,487.72	40,487.72	100.00 %	40,487.72	100.00 %
A-1204	Temporary daily subsistence allowances	21,708.88	21,708.88	100.00 %	21,708.88	100.00 %
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	392,000.00	392,000.00	100.00 %	347,779.32	88.72 %
A-1410	Medical service	4,176.50	4,176.50	100.00 %	4,176.50	100.00 %
A-1420	Professional training of staff	277,366.80	277,366.80	100.00 %	272,105.10	98.10 %
A-1430	Legal services	13,913.75	13,913.75	100.00 %	9,113.75	65.50 %
A-1520	Staff exchanges	79,341.00	79,341.00	100.00 %	79,341.00	100.00 %
A-1610	Social contacts between staff	36,341.93	36,341.93	100.00 %	32,312.43	88.91 %

A-1620	Other welfare expenditure	322,112.12	322,112.12	100.00 %	322,112.12	100.00 %
A-1630	Early childhood centres and creches	16,721.00	16,721.00	100.00 %	16,721.00	100.00 %
A-1700	Entertainment and representation expenses	6,323.95	6,323.95	100.00 %	6,323.95	100.00 %
Total Title I		9,768,649.10	9,768,649.10	100.00 %	9,661,644.34	98.90 %
A-2000	Rent	1,107,882.69	619,882.69	100.00 %	619,882.69	100.00 %
A-2010	Insurance	9,758.18	9,758.18	100.00 %	9,758.18	100.00 %
A-2020	Water, gas, electricity and heating	110,600.00	110,600.00	100.00 %	105,042.04	94.97 %
A-2030	Cleaning and maintenance	276,681.63	276,681.63	100.00 %	267,051.63	96.52 %
A-2040	Fitting-out of premises	67,131.30	67,131.30	100.00 %	63,507.30	94.60 %
A-2050	Security and surveillance of buildings	90,417.29	90,417.29	100.00 %	85,868.21	94.97 %
A-2090	Other expenditure on buildings	-	-	-	-	-
A-2100	Hardware/Software	460,812.66	460,812.66	100.00 %	338,081.77	73.37 %
A-2101	Software Development	259,880.00	259,880.00	100.00 %	155,782.00	59.94 %
A-2102	IT services	4,752.00	4,752.00	100.00 %	-	-
A-2200	Technical equipment and installations	27,665.27	27,599.03	99.76 %	12,561.19	45.40 %
A-2203	Maintenance, use and repair of technical equipment and installations	-	-	-	-	-
A-2210	Furniture	28,240.00	28,240.00	100.00 %	4,100.00	14.52 %
A-2230	Hire of vehicles	64.20	64.20	100.00 %	64.20	100.00 %
A-2300	Stationery and office supplies	36,349.37	36,349.37	100.00 %	36,349.37	100.00 %
A-2320	Bank charges	4,990.11	4,990.11	100.00 %	2,990.11	59.92 %
A-2330	Legal expenses	15,976.83	15,976.83	100.00 %	5,594.93	35.02 %
A-2353	Departmental removals and associated handling	40,905.08	40,905.08	100.00 %	37,205.08	90.95 %
A-2355	Publications and reproduction of documents	10,506.03	10,506.03	100.00 %	9,606.03	91.43 %
A-2400	Postage and delivery charges	27,500.00	27,500.00	100.00 %	24,013.64	87.32 %
A-2410	Telecommunications charges	79,671.32	79,671.32	100.00 %	67,317.35	84.49 %
A-2411	Telecommunications equipment	33,662.77	33,662.77	100.00 %	-	-
A-2550	Miscellaneous expenditure for meetings	22,278.10	22,278.10	100.00 %	22,278.10	100.00 %
A-2601	Studies, surveys, consultations	288,895.00	288,895.00	100.00 %	9,815.00	3.40 %

Total Title II		2,516,619.83	2,516,553.59	100.00 %	1,876,868.82	74.58 %
B-3201	Asylum, immigration and integration of migrants	150,166.09	150,166.09	100.00 %	30,656.14	20.41 %
B-3211	Information society and, in particular, respect for private life and protection of personal data	699,877.50	699,877.50	100.00 %	-	-
B-3221	Visa and border control	471,962.81	471,962.81	100.00 %	20,246.33	4.29 %
B-3311	Racism, xenophobia and related intolerance	1,241,053.51	1,241,053.51	100.00 %	199,601.71	16.08 %
B-3321	Discrimination	868,773.12	868,773.09	100.00 %	393,981.58	45.35 %
B-3331	The rights of the child, including the protection of children	51,904.27	51,904.27	100.00 %	12,666.27	24.40 %
B-3601	Access to efficient and independent justice	2,563,007.65	2,563,007.65	100.00 %	242,401.13	9.46 %
B-3701	Research and data collection	100,812.36	100,812.36	100.00 %	38,542.86	38.23 %
B-3711	Communication and awareness-raising	882,083.98	882,023.98	99.99 %	392,655.10	44.51 %
B-3721	Networking and stakeholder cooperation	631,627.93	631,627.93	100.00 %	582,011.62	92.14 %
B-3801	Bodies of the Agency	233,481.85	233,481.85	100.00 %	186,719.69	79.97 %
Total Title III		7,894,751.07	7,894,691.04	100.00 %	2,099,482.43	26.59 %
TOTAL C1		20,180,020.00	20,179,893.73	100.00 %	13,637,995.59	67.58 %

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

No C5 funds were available for implementation during the financial year.

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

Budget Item	Budget Item Description	Appropriations 2011 €	Commitments 2011 €	% committed	Payments 2011 €	% paid
A-1113	Trainees	354.15	354.15	100.00%	354.15	100.00 %
A-1120	Professional training of staff	3,250.00	3,174.60	97.68%	3,174.60	97.68 %
A-1175	Interim services	48,557.17	37,235.74	76.68%	37,235.74	76.68 %
A-1180	Miscellaneous expenditure on staff recruitment	4,040.00	3,730.29	92.33%	3,730.29	92.33 %
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	49,680.24	49,680.24	100.00%	49,680.24	100.00 %
A-1610	Social contacts between staff	9,730.00	7,573.80	77.84%	7,573.80	77.84 %
A-1630	Early childhood centres and creches	2,068.00	2,068.00	100.00%	2,068.00	100.00 %
A-1700	Entertainment and representation expenses	1,360.00	1,360.00	100.00%	1,360.00	100.00 %
Total Title I		119,039.56	105,176.82	88.00%	105,176.82	88.35%
A-2020	Water, gas, electricity and heating	9,293.64	9,293.64	100.00%	9,293.64	100.00 %
A-2030	Cleaning and maintenance	9,630.00	9,630.00	100.00%	9,630.00	100.00 %
A-2040	Fitting-out of premises	42,719.00	42,719.00	100.00%	42,719.00	100.00 %
A-2050	Security and surveillance of buildings	8,140.13	8,140.13	100.00%	8,140.13	100.00 %
A-2100	Hardware/Software	236,994.48	236,377.63	99.74%	236,377.63	99.74 %
A-2101	Software Development	123,132.00	118,084.00	95.90%	118,084.00	95.90 %
A-2102	IT services	60,938.00	60,938.00	100.00%	60,938.00	100.00 %
A-2200	Technical equipment and installations	23,271.87	23,271.87	100.00%	23,271.87	100.00 %
A-2203	Maintenance, use and repair of technical equipment and installations	6,699.92	3,371.93	50.33%	3,371.93	50.33 %
A-2210	Furniture	25,873.00	25,873.00	100.00%	25,873.00	100.00 %
A-2300	Stationery and office supplies	6,345.02	6,345.02	100.00%	6,345.02	100.00 %
A-2320	Bank charges	2,000.00	2,000.00	100.00%	2,000.00	100.00 %
A-2330	Legal expenses	13,500.00	13,500.00	100.00%	13,500.00	100.00 %
A-2353	Departmental removals and associated handling	3,080.00	3,080.00	100.00%	3,080.00	100.00 %
A-2355	Publications and reproduction of documents	5,890.00	3,031.18	51.46%	3,031.18	51.46 %

A-2400	Postage and delivery charges	717.31	670.81	93.52%	670.81	93.52 %
A-2410	Telecommunications charges	14,538.81	11,302.62	77.74%	11,302.62	77.74 %
A-2411	Telecommunications equipment	848.06	248.06	29.25%	248.06	29.25 %
Total Title II		593,611.24	577,876.89	97.35%	577,876.89	97.35 %
B-3201	Asylum immigration and integration of migrants	512,176.00	502,376.00	98.09%	502,376.00	98.09 %
B-3211	Information society and, in particular, respect for private life and protection of personal data	17,549.23	13,782.59	78.54%	13,782.59	78.54 %
B-3311	Racism xenophobia and related intolerance	146,726.00	101,742.09	69.34%	101,742.09	69.34 %
B-3321	Discrimination	3,691,059.58	3,653,134.16	98.97%	3,653,134.16	98.97 %
B-3331	The rights of the child including the protection of children	145,268.86	112,537.17	77.47%	112,537.17	77.47 %
B-3601	Access to efficient and independent justice	1,327,708.83	1,319,147.84	99.36%	1,319,147.84	99.36 %
B-3701	Research and data collection	227,046.30	226,942.04	99.95%	226,942.04	99.95 %
B-3711	Communication and awareness-raising	277,909.24	237,762.86	85.55%	237,762.86	85.55 %
B-3721	Networking and stakeholder cooperation	530,029.29	512,499.41	96.69%	512,499.41	96.69 %
B-3801	Bodies of the Agency	51,693.60	51,655.80	99.93%	51,655.80	99.93 %
Total Title III		6,927,166.93	6,731,579.96	97.18%	6,731,579.96	97.18 %
TOTAL C8		7,639,817.73	7,414,633.67	97.05%	7,414,633.67	97.05 %

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

Budget Item	Budget Item Description	Appropriations 2011 €	Commitments 2011 €	% committed	Payments 2011 €	% paid
A-2000	Rent	610,000.00	122,000.00	20.00 %	122,000.00	20 %
B-3801	Bodies of the Agency	27,765.78	-	-	-	-
TOTAL		637,765.78	122,000.00	19.13%	122,000.00	19.13%