

Report on budgetary and financial management

Financial year 2018

Agency report pursuant to Art. 93
of the Agency's financial rules

Table of Contents

Introduction	3
1. Overview of the budget.....	3
1.1 Initial budget, amending budgets and final budget.....	3
List of amending budgets adopted by the Management Board.....	6
List of transfers adopted by the Director.....	7
List of transfers adopted by the Management Board	9
1.2 Budget implementation.....	10
Implementation of C1 appropriations	10
Implementation of C4 appropriations	13
Implementation of C5 appropriations	14
Implementation of C8 appropriations	14
Implementation of R0 appropriations	16
2. Multi-annual overview	17
3. Revenue	18
3.1 Nature of Revenue	18
Participation of candidate countries in the Agency's work	18
Implementation of internal assigned revenue.....	18
Implementation of earmarked revenue.....	18
3.2 Overview per contributor	19
4. Glossary on terms, abbreviations and acronyms used in the report	20

Introduction

In accordance with Article No 21.2 of the Council Regulation (EC) No 168/2007 establishing the European Union Agency for Fundamental Rights and with Article No 93 of the financial rules applicable to the Agency's budget "*[t]he Agency shall prepare a report on budgetary and financial management for the financial year.*" Based on the same article, the report "*[...] shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of the appropriations together with summary information on the transfers of appropriations among the various budget items.*"

1. Overview of the budget

1.1 Initial budget, amending budgets and final budget

The EU subsidy referred to the Agency's 2018 budget amounted to €22,395,000, which included FYROM's contribution (i.e. €170,000) and Serbia's contribution for the last quarter of the year (i.e. €45,000).

During its 28th meeting, which took place on 13 and 14 December 2017, the Management Board adopted the final version of the 2018 Budget with the following changes compared to the draft estimate:

- Title I was decreased by €605,000 to a total of €13,485,000. This difference was mainly due to the Agency's request of six new Temporary Agents (AD) positions that finally was not approved. In addition, 5 Contract Agent positions that were initially considered and budgeted for 2018 were neither approved.
- Title II was decreased by €186,000 to a total of €2,257,000. The difference mainly referred to the Austrian contribution for the premises' rent, that was deducted following reception of the amount for 2017.
- Title III was decreased by €803,000 to €6,608,000, and 14 projects were affected. Those with a higher impact were the "Fundamental Rights Survey" with a reduction of €860,000 (33% reduction compared to the initial estimated amount), and "Racism and ethnic discrimination: data collection and analysis" for an amount of €220,000. On the other hand, the project "EU LGBTI Survey 2" was increased for an amount of €300,000 and the project "Fundamental Rights Information System (EFRIS)" passed from third to first priority for an amount of €100,000.
- The overall budget was decreased by €1,594,000 in order to reach the amount that was adopted by the budget authority.

Details on amendments and transfers are provided in the table overleaf.

Title Chapter	Heading	Voted budget (Dec. N-1)	Amendments / Transfers	Description	Final budget
1	Staff expenditure	13,485,000	-138,903		13,346,097
11	Staff in active employment	11,460,000	-241,187	The recruitment plan was updated and a number of staff members went on part time working and parental leave.	11,218,813
12	Expenditure on staff recruitment and transfer	87,000	-3,639	-	83,361
13	Missions and duty travel	90,000	26,194	The cost of missions was higher compared to the initial estimation.	116,194
14	Legal, medical and training expenditure	385,000	-46,854	The Agency's needs in professional training staff were less compared to the estimates.	338,146
15	Mobility, exchanges of civil servants and experts	525,000	-108,790	The recruitment plan of Seconded National Experts (SNEs) was updated and one of the SNEs was recruited at "no-cost" for the Agency.	416,210
16	Social welfare	935,000	236,667	The actual costs of schooling was higher than estimated due to new enrolments.	1,171,667
17	Entertainment and representation	3,000	-1,293	-	1,707
2	Buildings, equipment and miscellaneous operating expenditure	2,257,000	-81,187		2,175,813
20	Rental of buildings and associated costs	1,185,000	157,252	The Agency received the rent's subsidy from the Austrian authorities.	1,342,252
21	Data processing	822,000	-158,132	The Agency adopts the Commission's software applications (e.g. SYSPER, ePrior, etc.). Therefore, the volume of software development was lower compared to the Agency's initial estimation.	663,868
22	Movable property and associated costs	32,000	-27,008	The Agency's needs in technical equipment and furniture was less compared to the provisional estimation.	4,992

23	Current administrative expenditure	57,000	-20,026	The Agency's needs in stationery, office supplies and removals was less compared to the provisional estimation.	36,974
24	Postage and telecommunications	127,000	-22,205	Savings were made by the Agency under postal services, and telecommunications services & equipment.	104,795
25	Expenditure on meetings	11,000	-4,964	-	6,036
26	Studies, surveys, consultations	23,000	-6,104	-	16,896
3	Operational expenditure	6,608,000	509,090		7,117,090
32	Freedoms	581,000	444,811	This amount mainly covered the translation of the Handbook on European Data Protection law into 9 EU languages and the summary of the surveillance report into 23 EU languages. Part of this amount covered the data collection about the fundamental rights situation of people arriving in those Member States that have been particularly affected by large migration movements.	1,025,811
33	Equality	1,765,000	-65,736	This amount was mainly released from the projects online database on anti-Muslim and anti-migrant hatred and local engagement for Roma inclusion.	1,699,264
36	Justice	197,000	21,419	These funds refer to fine-tuning of funds under the projects covered by this budget item.	218,419
37	Horizontal operational activities	3,690,000	177,885	The budget for the fundamental rights survey was increased to cover the costs of full-scale data collection.	3,867,885
38	Bodies of the Agency and consultation mechanisms	375,000	-69,290	The final cost for these activities was maintained at lower levels compared to the initial estimations.	305,710
39	Reserve for Title 3	-	-	-	-

4	Other operational expenditure	-	321,429		321,429
40	Cooperation agreements	-	321,429	This amount was received by the Financial Mechanism Office (FMO) within the context of a cooperation agreement between the FMO and the Agency	321,429
Total		22,350,000	610,429		22,960,429

List of amending budgets adopted by the Management Board

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

AB	Date of adoption	Main subject Description	Official Journal	Impact on appropriations (in EUR)
1	16/5/2018	The Agency received a total of €244,000 from the Austrian Authorities corresponding to the contribution of the annual rent for the period January – December 2018. Following the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for the period 2018-2024; that is an amount of €214,286 per year, paid in two instalments. In January 2018, the Agency received an amount of €107,143 for 2017 (i.e. the first instalment foreseen in the agreement).	C 279 8/8/2018	Chapter 20 +€244,000 Chapter 40 +€107,143
2	16/5/2018	Following the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for the period 2018-2024; that is an amount of €214,286 per year, paid in two instalments. In August 2018, the Agency received an amount of €107,143 for 2018 as foreseen in the agreement.	C 416 15/11/2018	Chapter 40 +€107,143
3	13/12/2018	Based on decision No 1/2018 of the EU-Serbia Stabilisation and Association Council of 8 May 2018, Serbia, as a candidate country, will participate as an observer in the Agency. Following this decision, the nomination of Serbia's Management Board (MB) member took place with effect as from October 2018. Furthermore, based on the above-mentioned decision the first year of Serbia's participation will be paid on a pro-rata basis. Considering that the participation started on the date that the nomination of the MB member was effective, the amount of €45,000 entered in the Agency's budget (i.e. 3x€180,000/12).	C 529 29/03/2019	Chapter 32 +€45,000
4	16/5/2018	Following the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the	C 529 29/03/2019	Chapter 40 +€107,143

first will contribute to the latter by €1.5 million for the period 2018-2024; that is an amount of €214,286 per year, paid in two instalments. In December 2018, the Agency received an amount of €107,143 for 2017 as foreseen in the agreement.

List of transfers adopted by the Director

In 2018, the Director authorised nine budgetary transfers. The total amount transferred among Titles through these transfers was €48,609.

The Agency transfers of appropriations between Titles and commitment items mainly refer to corrective actions required for the efficient implementation of the Programming Document as well as to the administrative expenditure. The amounts transferred among Titles and chapters are provided in the table below.

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
2018-01	16/3/2018	The Agency adjusted its salary budget lines and the available amounts, it also increased its recruitment expenses as needed and the schooling costs to cover the new enrolments. No amounts were transferred among titles.	Chapter 11 -€155,000 Chapter 12 +€25,000 Chapter 15 -€25,000 Chapter 16 +€155,000
2018-02	25/4/2018	The Agency fine-tuned its salaries expenditure. Due to two new SNEs who entered into service during the 3 rd quarter of 2018 it also increased its appropriations related to staff exchanges. Finally, the schooling funds were increased taking into consideration the new enrolment requests for pre-schooling. No amounts were transferred among titles.	Chapter 11 -€37,100 Chapter 12 -€4,700 Chapter 14 -€4,000 Chapter 15 -€17,000 Chapter 16 +€62,800
2018-03	18/6/2018	Three salaries related budget lines have been adapted due to the increase in the country coefficient rate from 104.7 to 106.3. Moreover, the needs under legal services and schooling were increased. No amounts were transferred among titles.	Chapter 11 +€24,100 Chapter 12 -€8,000 Chapter 14 +€15,000 Chapter 15 -€55,000 Chapter 16 +€23,900

2018-04	16/7/2018	Funds were needed to cover the schooling for the new arrivals. No amounts were transferred among titles.	Chapter 11 -€7,400 Chapter 12 -€2,500 Chapter 15 -€10,000 Chapter 16 +€19,900
2018-05	28/8/2018	Following a budget revision, the surpluses that were identified under salaries' items were transferred to accommodate the recruitment needs. No amounts were transferred among titles.	Chapter 11 -€19,818 Chapter 12 +€17,000 Chapter 16 +€2,818
2018-06	30/8/2018	The Agency's telecommunication services needed to be increased in order to cover the contract for VOIP and Internet services. The amount was found in surplus under Information and Communication Technology items where the needs in software and hardware were revised and reduced. No amounts were transferred among titles.	Chapter 21 -€17,893 Chapter 22 +€800 Chapter 23 -€800 Chapter 24 +€17,893
2018-07	2/10/2018	Taking into consideration the updates in the working regime of the staff members (e.g. changing from part-time to full time) the salaries budget lines needed to be increased accordingly. The funds found to be available under schooling following the withdrawal of a child from one of the international schools. No amounts were transferred among titles.	Chapter 11 +€25,121 Chapter 12 -€2,800 Chapter 15 -€1,500 Chapter 16 -€20,821
2018-08	30/11/2018	Following the salaries' adjustment for 2018, which came in effect as from 1 July 2018, the related budget lines were adjusted accordingly. Moreover, the Agency's missions expenditure needed to be increased. No amounts were transferred among titles.	Chapter 11 -€22,900 Chapter 12 +€400 Chapter 13 +€18,500 Chapter 14 +€4,000 Chapter 20 -€600 Chapter 22 +€600
2018-09	19/12/2018	This is the last budgetary transfer of the year. Following the payment of December's salaries the funds that remained available under the related budget lines as well as the budget lines linked to other staff expenditure such as	Chapter 11 -€6,055

training, were transferred to items with needs. During this transfer Title I – Staff expenditure was decreased by €23,068.	Chapter 13 +€7,694
Similarly, the funds that remained available under Title II – Buildings, equipment and miscellaneous operating expenditure were transferred to items with needs. During this transfer, Title II was decreased by €25,541, which was mainly found in surplus under software development. The reason was that the enhancements and change requests expected for the software used were less compared to the initial estimation.	Chapter 14 -€24,289
Title III – Operational expenditure was increased by €48,609. Furthermore, amounts were transferred within Title III. The main change refers to the Handbook on European data protection law, which received €105,000 for its translation in additional languages. The budget of other operational projects was also optimised following the introduction of their final contracts.	Chapter 16 -€418
	Chapter 21 -€22,741
	Chapter 23 -€2,100
	Chapter 24 -€700
	Chapter 32 +€131,258
	Chapter 33 -€47,525
	Chapter 36 +€21,419
	Chapter 37 -€30,164
	Chapter 38 -€26,379

List of transfers adopted by the Management Board

In 2018, one budgetary transfer was submitted to the Management Board for approval. The total amount transferred among Titles through this transfer was €415,481.

This transfer refers to the reallocation of the surplus under administrative expenditure (i.e. Title I and II) to operational projects as well as to readjustments of funds within titles.

The impact of transfers is summarised in the table below.

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
2018-01	13/12/2018	This transfer reduced Title I by €115,835. The main sources of this amount were the items basic salaries, which were decreased by €33,000 as a result of the final payments, and professional training of staff decreased by €30,000 where the Agency's needs were less compared to the previous estimates. Title II was reduced by €299,646. During this transfer, cleaning and maintenance item was decreased by €29,000 due to the fact that final invoicing is based on the actual number of person days provided. Based on the related contract, the days that the cleaning persons are absent are not charged to the Agency. Moreover, software development was reduced by €57,000 since the Agency decreased its needs in this type of services as it is moving to the Commission's applications (e.g. SYSPER, ePrior, etc.). The amount of €60,000, which was reserved for ICT consultancy services on the potential	Title 1 -€115,835 Title 2 -€299,646

relocation of the Agency was released as the Agency will maintain its current premises for the time being. Other, smaller, amounts were also found in surplus.

Title 3 +€415,481

As a result the Agency's Title III, Operational expenditure, was increased by €415,481. €180,000 were used to cover the quarterly reports, which collect information about the fundamental rights situation in selected EU Member States and candidate countries affected by the current asylum and migration crisis. The Handbook on European data protection law received €137,225 for its translation in additional languages. Finally, adjustments of budget took place within Title III.

1.2 Budget implementation

The implementation of consolidated authorised appropriations is provided below.

Initial budget	Carry-over from 2017	Amending budgets	MB transfers	Agency transfers	Final budget	CA Actual 2018	CA Rate	PA Actual 2018	PA Rate
22,350,000	244,000	610,429	0	0	23,204,429	22,649,712	98%	17,318,353	75%

The implementation rate of C1 payment appropriations (PA) under Title III was 30%. This level of implementation is in line with the Agency's planning of automatically carry forward (i.e. C8s) as it was estimated during the first quarter of 2018 and evolved during the financial year.

It should be noted 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.

Implementation of C1 appropriations

Budget Item	Budget Item Description	Appropriations 2018 €	Commitments 2018 €	% Committed	Payments 2018 €	% Paid
A-1100	Basic salaries	6,156,299.18	6,156,299.18	100.00%	6,156,299.18	100.00%
A-1101	Family allowances	791,939.59	791,939.59	100.00%	791,939.59	100.00%
A-1102	Expatriation and foreign-residence allowances	925,726.34	925,726.34	100.00%	925,726.34	100.00%
A-1103	Secretarial allowances	-	-	0.00%	-	#DIV/0
A-1113	Trainees	447,713.42	447,713.42	100.00%	447,713.42	100.00%
A-1115	Contract Agents	1,919,411.10	1,919,411.10	100.00%	1,919,411.10	100.00%
A-1130	Insurance against sickness	217,102.88	217,102.88	100.00%	217,102.88	100.00%

A-1131	Insurance against accidents & occupational disease	24,392.01	24,392.01	100.00%	24,392.01	100.00%
A-1132	Insurance against unemployment	85,058.86	85,058.86	100.00%	85,058.86	100.00%
A-1140	Childbirth and death grants	198.31	198.31	100.00%	198.31	100.00%
A-1141	Travel expenses for annual leave	109,277.17	109,277.17	100.00%	109,277.17	100.00%
A-1178	External services	104,150.00	104,150.00	100.00%	101,755.25	97.70%
A-1190	Salary weightings	437,544.27	437,544.27	100.00%	437,544.27	100.00%
A-1200	Recruitment expenses	47,488.25	47,488.25	100.00%	28,084.25	59.14%
A-1201	Travel expenses	1,377.34	1,377.34	100.00%	1,377.34	100.00%
A-1202	Installation resettlement and transfer allowances	14,095.26	14,095.26	100.00%	14,095.26	100.00%
A-1203	Removal expenses	-	-	0.00%		
A-1204	Temporary daily subsistence allowances	20,400.21	20,400.21	100.00%	20,400.21	100.00%
A-1300	Missions & duty travel exp. & other ancillary exp.	116,193.61	116,193.61	100.00%	89,351.75	76.90%
A-1410	Medical service	53,434.39	53,434.39	100.00%	45,806.95	85.73%
A-1420	Professional training of staff	203,692.46	203,692.46	100.00%	161,233.11	79.16%
A-1430	Legal services	81,018.78	81,018.78	100.00%	80,111.66	98.88%
A-1520	Staff exchanges	416,209.57	416,209.57	100.00%	416,209.57	100.00%
A-1610	Social contacts between staff	10,171.04	10,171.04	100.00%	10,171.04	100.00%
A-1620	Other welfare expenditure	918,830.09	918,830.09	100.00%	918,830.09	100.00%
A-1630	Early childhood centres and crèches	242,666.06	242,666.06	100.00%	242,666.06	100.00%
A-1700	Entertainment and representation expenses	1,706.60	1,706.60	100.00%	1,706.60	100.00%
Total Title 1		13,346,096.79	13,346,096.79	100.00%	13,246,462.27	99.25%
A-2000	Rent	602,330.39	602,330.39	100.00%	602,330.39	100.00%

A-2010	Insurance	13,186.08	13,186.08	100.00%	13,186.08	100.00%
A-2020	Water Gas Electricity and Heating	61,248.06	61,248.06	100.00%	61,248.06	100.00%
A-2030	Cleaning and maintenance	309,753.21	309,753.21	100.00%	300,873.21	97.13%
A-2040	Fitting-out of premises	-	-	0.00%		
A-2050	Security and surveillance of buildings	111,734.42	111,734.42	100.00%	104,361.83	93.40%
A-2100	Data processing	400,020.83	400,020.83	100.00%	263,733.50	65.93%
A-2101	Software Development	233,947.33	233,947.33	100.00%	157,461.87	67.31%
A-2102	Other external services for data processing	29,900.00	29,900.00	100.00%	29,900.00	100.00%
A-2200	Technical equipment and installations	217.08	217.08	100.00%	217.08	100.00%
A-2203	Maintenance use & repair of tech equip. & instal.	-	-	0.00%	-	0.00%
A-2210	Furniture	1,375.29	1,375.29	100.00%	1,375.29	100.00%
A-2230	Hire of vehicles	3,400.00	3,400.00	100.00%	3,389.10	99.68%
A-2250	Library stocks purchase of books	-	-	0.00%		
A-2300	Stationery and office supplies	16,328.45	16,328.45	100.00%	14,293.81	87.54%
A-2320	Bank charges	2,500.00	2,500.00	100.00%	490.00	19.60%
A-2353	Departmental removals and associated handling	14,725.53	14,725.53	100.00%	13,045.53	88.59%
A-2355	Publications and reproduction of documents	3,419.80	3,419.80	100.00%	2,719.80	79.53%
A-2400	Postage and delivery charges	12,099.00	12,099.00	100.00%	11,483.89	94.92%
A-2410	Telecommunications charges	92,695.67	92,695.67	100.00%	63,308.74	68.30%
A-2411	Telecommunications equipment	-	-	0.00%		
A-2550	Miscellaneous expenditure for meetings	6,036.11	6,036.11	100.00%	6,036.11	100.00%

A-2601	Studies surveys consultations	16,896.00	16,896.00	100.00%		
	Total Title 2	1,931,813.25	1,931,813.25	100.00%	1,649,454.29	85.38%
B3-211	Info soc. respect for priv. life & prot. pers. data	345,590.50	345,590.50	100.00%	80,272.94	23.23%
B3-220	Migration borders asylum & integration	680,220.41	680,220.41	100.00%	254,196.17	37.37%
B3-311	Racism xenophobia and related intolerance	127,228.85	127,228.85	100.00%	49,386.97	38.82%
B3-330	Equality & discrimination	574,202.33	574,202.33	100.00%	183,234.98	31.91%
B3-350	Rights of the child	23,353.63	23,353.63	100.00%	15,034.34	64.38%
B3-360	Integration & social inclusion of ROMA	974,479.18	974,479.18	100.00%	34,302.20	3.52%
B3-610	Victims of crime & access to justice	75,954.34	75,954.34	100.00%	54,791.01	72.14%
B3-640	Judicial cooperation	142,465.13	142,465.13	100.00%	71,117.89	49.92%
B3-700	Annual Report	403,555.65	403,555.65	100.00%	108,057.16	26.78%
B3-701	Research and data collection	2,131,899.05	2,131,899.05	100.00%	81,245.98	3.81%
B3-711	Communication and awareness-raising	1,332,430.74	1,332,430.74	100.00%	990,607.00	74.35%
B3-801	Bodies of the Agency	230,569.19	230,569.19	100.00%	192,202.42	83.36%
B3-802	Consultation mechanisms	75,140.96	75,140.96	100.00%	53,970.44	71.83%
B3-900	Reserve for Title 3	-	-	0.00%	-	0.00%
	Total Title 3	7,117,089.96	7,117,089.96	100.00%	2,168,419.50	30.47%
	Total C1	22,395,000.00	22,395,000.00	100.00%	17,064,336.06	76.20%

Implementation of C4 appropriations

No C4 funds were available for implementation during the financial year.

Implementation of C5 appropriations

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

Implementation of C8 appropriations

Budget Item	Budget Item Description	Appropriations 2018 €	Commitments 2018 €	% Committed	Payments 2018 €	% Paid
A-1178	External services	2,340.00	1,197.41	51.17%	1,197.41	51.17%
A-1200	Recruitment expenses	1,503.90	1,298.41	86.34%	1,298.41	86.34%
A-1300	Missions & duty travel exp. & other ancillary exp.	23,726.11	23,287.16	98.15%	23,287.16	98.15%
A-1410	Medical service	9,491.45	5,426.20	57.17%	5,426.20	57.17%
A-1420	Professional training of staff	116,662.56	101,122.58	86.68%	101,122.58	86.68%
A-1430	Legal services	43,601.50	37,619.10	86.28%	37,619.10	86.28%
A-1610	Social contacts between staff	7,070.00	7,048.00	99.69%	7,048.00	99.69%
Total Title 1		204,395.52	176,998.86	86.60%	176,998.86	86.60%
A-2030	Cleaning and maintenance	9,024.00	9,024.00	100.00%	9,024.00	100.00%
A-2050	Security and surveillance of buildings	7,721.68	7,399.31	95.83%	7,399.31	95.83%
A-2100	Data processing	214,051.84	213,869.93	99.92%	213,869.93	99.92%
A-2101	Software Development	93,155.00	87,715.00	94.16%	87,715.00	94.16%
A-2102	Other external services for data processing	20,000.00	20,000.00	100.00%	20,000.00	100.00%
A-2200	Technical equipment and installations	15,075.15	15,075.15	100.00%	15,075.15	100.00%
A-2300	Stationery and office supplies	1,304.93	1,304.93	100.00%	1,304.93	100.00%
A-2320	Bank charges	2,010.00	2,010.00	100.00%	2,010.00	100.00%

A-2353	Departmental removals and associated handling	2,395.00	2,310.00	96.45%	2,310.00	96.45%
A-2355	Publications and reproduction of documents	200.00	-	0.00%	-	0.00%
A-2400	Postage and delivery charges	966.80	467.14	48.32%	467.14	48.32%
A-2410	Telecommunications charges	9,951.58	9,928.44	99.77%	9,928.44	99.77%
A-2601	Studies surveys consultations	15,530.00	15,530.00	100.00%	15,530.00	100.00%
Total Title 2		391,385.98	384,633.90	98.27%	384,633.90	98.27%
B3-211	Info soc. respect for priv life & prot. pers. data	391,580.98	379,896.46	97.02%	379,896.46	97.02%
B3-230	Immigration and integration of migrants	1,182,390.89	1,164,805.38	98.51%	1,164,805.38	98.51%
B3-311	Racism xenophobia and related intolerance	431,770.32	431,495.28	99.94%	431,495.28	99.94%
B3-321	Discrimination	407,259.72	375,314.38	92.16%	375,314.38	92.16%
B3-340	Roma integration	1,411,749.53	1,411,749.53	100.00%	1,411,749.53	100.00%
B3-350	Rights of the child	14,158.21	13,584.21	95.95%	13,584.21	95.95%
B3-620	Access to justice	615,949.92	609,358.41	98.93%	609,358.41	98.93%
B3-630	Victims of crime & comp.	2,029.54	1,842.12	90.77%	1,842.12	90.77%
B3-700	Annual Report	311,319.20	311,319.20	100.00%	311,319.20	100.00%
B3-701	Research and data collection	105,390.34	104,146.49	98.82%	104,146.49	98.82%
B3-711	Communication and awareness-raising	736,352.35	629,256.19	85.46%	629,256.19	85.46%
B3-801	Bodies of the Agency	94,960.16	94,028.94	99.02%	94,028.94	99.02%
B3-802	Consultation mechanisms	4,768.33	3,589.38	75.28%	3,589.38	75.28%
Total Title 3		5,709,679.49	5,530,385.97	96.86%	5,530,385.97	96.86%

Total C8	6,305,460.99	6,092,018.73	96.61%	6,092,018.73	96.61%
----------	--------------	--------------	--------	--------------	--------

Implementation of R0 appropriations

Budget Item	Budget Item Description	Appropriations 2018 €	Commitments 2018 €	% Committed	Payments 2018 €	% Paid
A-2000	Rent	488,000.00	244,000.00	50.00%	244,000.00	50.00%
B4-000	Cooperation with Financial Mechanism Office	321,429.00	10,711.76	3.33%	10,017.02	3.12%
	TOTAL	809,429.00	254,711.76	31.47%	254,017.02	31.38%

2. Multi-annual overview

The Agency does not manage multi-annual commitments and payments for its operational expenditure.

3. Revenue

3.1 Nature of Revenue

No recovery orders were carried over from previous financial years to 2018. During the financial year, ten (10) recovery orders were issued. Nine (9) were cashed and one (1) recovery order was carried over to 2019. Five (5) of the recovery orders related to the 2018 European Union subsidy, two (2) to the 2018 rent subsidy received from the Austrian authorities and three (3) of them to the partnership agreement with the Financial Mechanism Office (FMO).

Participation of candidate countries in the Agency's work

FYROM and Serbia participated in the work of the Agency. Serbia's effective participation started as from October 2018 with the nomination of the Management Board member. Therefore, for 2018 the Agency received €170,000 for FYROM and €45,000 for Serbia.

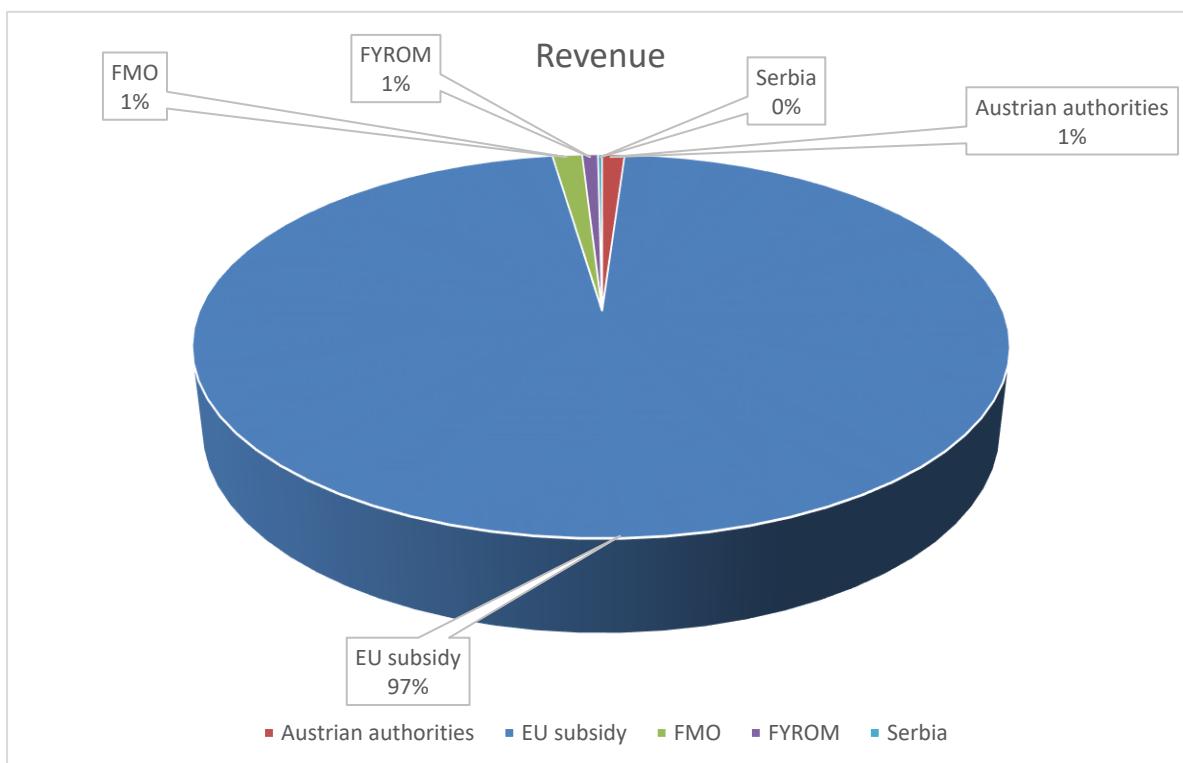
Implementation of internal assigned revenue

In 2018, the Agency did not have to its disposal and did not receive any internal assigned revenue.

Implementation of earmarked revenue

In 2018, the Agency received from the Austrian authorities the rent contribution for the period January – December 2018 (i.e. €244,000). In addition, based on the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for seven years; that is an amount of €214,286 per year, paid in two instalments. During 2018, the Agency received an amount of €321,429 (i.e. the first three instalments foreseen in the agreement, one for 2017 and two for 2018).

3.2 Overview per contributor



4. Glossary on terms, abbreviations and acronyms used in the report

Term	Definition
ABAC	This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.
Accounting	The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.
Administrative appropriations	Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).
Adjustment	Amending budget or transfer of funds from one budget item to another.
Adopted budget	Draft budget becomes the adopted budget as soon as it is approved by the Budgetary Authority. Cf. Budget.
Agencies	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.
Amending budget	Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.
Annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
Appropriations	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ – differentiated appropriations – because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.
Assigned revenue External/Internal	Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union. Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium. The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21(2).
Authorising Officer (AO)	The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.

Budget	Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.
Budget result	The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for Agencies.
Budget implementation	Consumption of the budget through expenditure and revenue operations.
Budget item / Budget line / Budget position	As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.
Budgetary authority	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers.
Budgetary commitment	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
Cancellation of appropriations	Unused appropriations that may no longer be used.
Carryover of appropriations	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.
Commitment appropriations	Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 7 FR: <i>Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.</i>
De-commitment	Cancellation of a reservation of appropriations.
Differentiated appropriations	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 7 FR: <i>Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.</i>
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)
Economic result	Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.
Entitlements established	Entitlements are recovery orders that the European Union must establish for collecting income.

Exchange rate difference	The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.
Expenditure	Term used to describe spending the budget from all types of funds sources.
Financial regulation (FR)	Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union. (OJ L 193/30.07.2018, p. 1)
Funds Source	Type of appropriations (e.g.: C1, C2, etc.)
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Implementation	Cf. Budget implementation
Income	Cf. Revenue
Joint Undertakings (JUs)	A legal EU-body established under the TFEU. The term can be used to describe any collaborative structure proposed for the " <i>efficient execution of Union research, technological development and demonstration programmes</i> ".
Lapsing appropriations	Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities which is represented by an appropriation.
Legal base (basic act)	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
Legal commitment	A legal commitment establishes a legal obligation towards third parties.
Non-differentiated appropriations	Non-differentiated appropriations are for operations of an annual nature. (Art. 9 FR). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.
Operational appropriations	Operational appropriations finance the different policies, mainly in the form of grants or procurement.
Outstanding commitment	Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.
Outturn	Cf. Budget result
Payment	A payment is a cash disbursement to honour legal obligations.
Payment appropriations	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 7 FR).
RAL	Sum of outstanding commitments. Outstanding commitments (or RAL, from the French ' <i>reste à liquider</i> ') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual

	programmes and the dissociation between commitment and payment appropriations. (Cf. <i>Outstanding commitments</i>).
Recovery	The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.
Result	Cf. Outturn
Revenue	Term used to describe income from all sources financing the budget.
Rules of application	Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Surplus	Positive difference between revenue and expenditure (see Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.
Transfer	Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The FR identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.