

Report on budgetary and financial management

Financial year 2016

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

Table of contents

Introduction	3
Part A	6
A.1 Establishment of the initial budget	7
A.2 Carryover from the previous financial year	8
A.3 Amending budgets	8
A.4 Transfers made during the financial year.....	9
A.5 Implementation Overview	13
A.6 Comparison of budget and actual amounts	14
A.7 RAL-Situation	15
Part B	16
Title I – Staff expenditure.....	17
Title II – Buildings, equipment and miscellaneous operating expenditure.....	21
Title III – Operational activities	25
Annex 1 – Budget Outturn Statement	29
Annex 2 – Budget Execution of C1 Appropriations	31
Annex 3 – Budget Execution of C4 Appropriations	34
Annex 4 – Budget Execution of C5 Appropriations	35
Annex 5 – Budget Execution of C8 Appropriations	36
Annex 6 – Budget Execution of R0 Appropriations	38
Annex 7 – Implementation of the establishment plan.....	39

Introduction

1.1 Legal basis

Article 93 of the financial rules applicable to the Agency's budget stipulates that "[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."

The present report analyses the appropriations managed by the European Union Agency for Fundamental Rights in 2016. These appropriations consist of Title I – Staff expenditure, Title II – Buildings, equipment and miscellaneous 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 be presented 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 shall also be explained.

1.2 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 2016, explaining how the appropriations for the 2016 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
- an overview of the implementation of expenditure in 2016, 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.

1.3 Definitions applied to this report

The implementation tables consist of:

Total appropriations

- **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 decided by the Agency on its own authority.

- **Carryover from 2015:** refers to budgetary appropriations carried forward by decision or automatically.
- Assigned revenue:
 - o refunds, and
 - o third party appropriations.

Implementation

- **Actual 2016 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 (with the exception of refunds carried over).
- **Actual 2015:** Presented for comparison. The budget nomenclature of 2015 is applied.
- **Carryover to 2017:** Contrary to the carryover from 2015, this carryover includes assigned revenue in order to illustrate the actual under-spending.

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

Fund source code	Concept	Financial Rules	Presentation in this report
C1	Initial budget	Art. 2, 6, 9, 10, 11, 12, 13, 33, 69, 70, 71	Adopted budget
	Amending budget	Art. 20, 34	Own table
	Budgetary transfers	Art. 27, 92	Separate tables for Management Board transfers and Agency transfers
C4	Refunds	Art. 23.3.a, b, c, d, e, f, g and h	Belongs to assigned revenue
C5	Refunds carried over	Art. 15.b	Belongs to assigned revenue
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	Art. 12.3	Carry over from 2015 to 2016
R0	Other external assigned revenue	Art. 23.2.a and b	Belongs to assigned revenue

Budgetary appropriations are C1, C4, C5, C8 and R0s.

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 2017. Unless otherwise stated, amounts are provided in Euro (€) and have been rounded to the nearest whole number. Consequently, some financial data in the tables may contain rounding errors.

1.4 Management Information Systems

The Agency used the following software during the financial year:

- ABAC – general accounting and budgetary management system
- Business Objects – financial reporting software
- ISILOG fixed asset management – inventory software
- MATRIX Annual Work Programme & Administrative Autonomy Activities – software assisting in the estimation of the financial and human resources per area of activity
- MATRIX Activity Based Budget (ABB) Module – software for the planning and actual recording of time worked per area of activity
- MATRIX Budget Module (BM) – Budget management software
- MATRIX Project Module (PM) – Project management software, and
- MATRIX Tenders and Contracts Module (TCM) – Tenders and Contracts back office management 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 2016 budget outturn.

Part A

Overview: Budget 2016

A.1 Establishment of the initial budget

A.1.1 Budgetary procedure 2016

Draft Estimate

During its 20th meeting that took place on 11 and 12 December 2014, the Management Board adopted the 2016 Draft Estimate (DE). The European Union subsidy proposed for 2016 in the "Draft estimate of revenue and expenditure amounted to €21,653,580. This amount was 2% higher compared to the financial perspectives (i.e. 21,229,000 EUR).

Draft Budget

At its 21th meeting, held on 20 and 21 May 2015, the Management Board adopted the 2016 Draft Budget (DB). In this version, Titles I and II remain unchanged. Title III remained within the same amount, however internal changes took place.

Adopted budget

On 14 November 2015, the Council and the European Parliament reached an agreement on the EU budget for 2016. Based on this agreement the Agency's establishment plan was increased by 2 temporary agent posts and the EU subsidy amounted to € 21,359,000, which was:

- increased by € 130,000 compared to the financial perspectives, however,
- decreased by € 294,580 compared to the draft estimate adopted during the 20th and 21st MB meetings.

Therefore, during its 23rd meeting that took place on 15 and 16 December 2015, the Management Board adopted a revised version of the 2016 Budget as follows:

- Title I was decreased by €626,000
- Title II was decreased by €8,000, and
- Title III was increased by €339,420.

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

The evolution is presented in the table overleaf.

Title	Final budget 2015 (adopted budget plus amending budgets)	2016 DE 20th MB meeting (December 2014)	2016 DB 21st MB meeting (May 2015)	Adopted budget 23rd MB meeting (December 2015)	Difference (adopted budget 2016/final budget 2015)
Title I	11,961,000	12,425,000	12,425,000	11,799,000	98.65%
Title II	2,462,000	2,240,000	2,240,000	2,232,000	90.66%
Title III	7,182,772	6,988,580	6,988,580	7,328,000	102.02%
Total	21,605,772	21,653,580	21,653,580	21,359,000	98.86%

A.2 Carryover from the previous financial year

The Agency carried over from 2015 a total of €244,000 (i.e. 2015 R0 funds). This amount refers to the rent subsidy that was received from the Austrian Authorities.

No 2015 appropriations were carried over in 2016 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 2015

96.73% of the appropriations carried over (i.e. 2016 C8s) were used. The cancellation rate remained low at 3.27 %. 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 budget

AB	Date of adoption	Main subject	Official Journal	Impact on appropriations
1	21/05/2016	On 25 th and 26 th February 2015 the Agency received a total of €244,000 from the Austrian Authorities corresponding to one third of the annual rent for the period January - December 2016.	C 230 24/6/2016	Chapter 20 + €244,000

A.3.2 Impact of the amending budgets among chapters

Chapter	Appropriations
20 – Rental of buildings and associated costs	€244,000
Total	€244,000

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 including amending budgets).

A.4.1 Transfers adopted by the Management Board

In 2016, 1 budgetary transfer was submitted to the Management Board for approval. The total amount transferred among Titles through this transfer was €297,714.

These transfers refer 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 as explained in Part B.

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	-174,575	-	-174,575
11	Staff in active employment	-84,961	-	-84,961
12	Expenditure on staff recruitment and transfer	-1,306	-	-1,306
13	Missions and duty travel	-75,227	-	-75,227
14	Legal, medical and training expenditure	-	-	-
15	Mobility, exchanges of civil servants and experts	-	-	-
16	Social welfare	-13,081	-	-13,081
17	Entertainment and representation	-	-	-
19	Reserve for Title I	-	-	-
2	Buildings, equipment and miscellaneous operating expenditure	-123,138	-	-123,138
20	Rental of buildings and associated costs	-12,895	-	-12,895
21	Data processing	-70,503	-	-70,503
22	Movable property and associated costs	-2,674	-	-2,674

23	Current administrative expenditure	-6,918	-	-6,918
24	Postage and telecommunication expenditure	-26,315	-	-26,315
25	Expenditure on meetings	-1,080	-	-1,080
26	Studies, surveys, consultations	-2,755	-	-2,755
29	Reserve for Title II	-	-	-
3	Operational expenditure	-	297,714	297,714
31	Dignity	-	-	-
32	Freedoms	-	861,965	861,965
33	Equality	-	165,945	165,945
34	Solidarity	-	-	-
35	Citizens' rights	-	-	-
36	Justice	-898,541	-	-898,541
37	Horizontal operational activities	-	177,839	177,839
38	Bodies of the Agency	-9,494	-	-9,494
39	Reserve for Title III	-	-	-
Total		-297,714	297,714	-

A.4.2 Agency transfers

In 2016, the Director authorised 8 budgetary transfers. The total amount transferred among Titles through these transfers was €15,634.

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 of the administrative expenditure. The amounts transferred among Titles and chapters are provided in the table below.

Title	Heading	Transfers from the chapter	Transfers to the chapter	Impact between chapters
Chapter		€	€	€
1	Staff	-5,716	-	-5,716
11	Staff in active employment	-	265,931	265,931
12	Expenditure on staff recruitment and transfer	-49,521	-	-49,521
13	Missions and duty travel	-58,177	-	-58,177

14	Legal, medical and training expenditure	-143,784	4,059	-139,725
15	Mobility, exchanges of civil servants and experts	-1,370	63,398	62,028
16	Social welfare	-82,683	-	-82,683
17	Entertainment and representation	-3,569	-	-3,569
19	Reserve for Title I	-	-	-
2	Buildings, equipment and miscellaneous operating expenditure	-9,918	-	-9,918
20	Rental of buildings and associated costs	-732	30,090	29,358
21	Data processing	-7,200	52,747	45,547
22	Movable property and associated costs	-21,817	-	-21,817
23	Current administrative expenditure	-15,617	-	-15,617
24	Postage and telecommunication expenditure	-45,028	665	-44,363
25	Expenditure on meetings	-577	-	-577
26	Studies, surveys, consultations	-2,450	-	-2,450
29	Reserve for Title II	-	-	-
3	Operational expenditure	-	15,634	15,634
31	Dignity	-	-	-
32	Freedoms	-	164,306	164,306
33	Equality	-82,654	115,075	32,421
34	Solidarity	-	-	-
35	Citizens' rights	-	-	-
36	Justice	-31,828	0	-31,828
37	Horizontal operational activities	-55,708	48,112	-7,596
38	Bodies of the Agency	-37,670	-	-37,670
39	Reserve for Title III	-104,000	-	-104,000
Total		-15,634	15,634	-

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	11,799,000	-180,291	11,618,709	-2%
11	Staff in active employment	9,872,000	180,970	10,052,970	2%
12	Expenditure on staff recruitment and transfer	100,000	-50,827	49,173	-51%
13	Missions and duty travel	200,000	-133,404	66,596	-67%
14	Legal, medical and training expenditure	350,000	-139,725	210,275	-40%
15	Mobility, exchanges of civil servants and experts	372,000	62,028	434,028	17%
16	Social welfare	900,000	-95,764	804,236	-11%
17	Entertainment and representation	5,000	-3,569	1,431	-71%
19	Reserve for Title I	-	-	-	-
2	Buildings, equipment and miscellaneous operating expenditure	2,232,000	-133,056	2,098,944	-6%
20	Rental of buildings and associated costs	1,131,000	16,464	1,147,464	1%
21	Data processing	807,000	-24,955	782,045	-3%
22	Movable property and associated costs	36,000	-24,491	11,509	-68%
23	Current administrative expenditure	57,000	-22,535	34,465	-40%
24	Postage and telecommunication expenditure	160,000	-70,678	89,322	-44%
25	Expenditure on meetings	11,000	-1,657	9,343	-15%
26	Studies, surveys, consultations	30,000	-5,205	24,795	-17%
29	Reserve for Title II	-	-	-	-
3	Operational expenditure	7,328,000	313,347	7,641,347	4%
31	Dignity	-	-	-	0%

32	Freedoms	1,140,000	1,026,272	2,166,272	90%
33	Equality	1,434,000	198,366	1,632,366	14%
34	Solidarity	-	-	-	0%
35	Citizens' rights	-	-	-	0%
36	Justice	2,850,000	-930,369	1,919,631	-33%
37	Horizontal operational activities	1,435,000	170,243	1,605,243	12%
38	Bodies of the Agency	365,000	-47,164	317,836	-13%
39	Reserve for Title III	104,000	-104,000	-	-100%
Total		21,359,000	-	21,359,000	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 2015	Amending budgets	MB transfers	Agency transfers	Final budget	CA Actual 2016	CA Rate	PA Actual 2016	PA Rate
21,359,000	244,000	244,000	-	-	21,847,000	21,603,000	99%	15,881,760	73%

The implementation rate of C1 payment appropriations (PA) under Title III was 32%. 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 2016 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.

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

In 2016 no candidate countries participated in the work of the Agency.

A.5.3 Implementation of internal assigned revenue

In 2016 the Agency did not have to its disposal and did not receive any internal assigned revenue.

A.5.4 Implementation of earmarked revenue

In 2016, the Agency received from the Austrian authorities the rent contribution for the period January – December 2016 (i.e. €244,000). This amount was not committed in 2016 and was carried over to 2017.

A.5.5 Implementation of recovery orders

No recovery orders were carried over from previous financial years to 2016. During the financial year, six (6) recovery orders were issued and were all cashed in 2016. Four of the recovery orders related to the 2016 European Union subsidy and two related to the 2016 rent subsidy from the Austrian authorities.

A.6 Comparison of budget and actual amounts

Implementation rate of the European Union subsidy followed last years' trend and remained at 100.00%. The main reallocations of appropriations were made via the Management Board transfer referring to the reduction of the administrative expenditure (i.e. Titles I & II) by €313,347. This amount was transferred to Title III – Operational expenditure in order to further support the Agency's core activities.

A.6.1 Implementation compared to the initial budget

Heading	Implementation 2016		As % of the initial budget		As % of the final budget	
	CA	PA	CA	PA	CA	PA
Title I – Staff expenditure	11,618,709	11,565,999	98.47%	98.03%	100.00%	99.55%
Title II – Buildings, equipment and miscellaneous operating expenditure	2,342,944	1,845,225	104.97%	82.67%	90.57%	78.76%
Title III – Operational expenditure	7,641,347	2,470,536	104.28%	33.71%	100.00%	32.33%
Total	21,603,000	15,881,760	101.14%	74.36%	98.88%	73.52%

A.7 RAL-Situation

	Commitments made during the year	Payments	Commitments outstanding at the end of the year	Carry forward rate (%)
Title I – Staff expenditure	11,618,709	11,565,999	52,710	0%
Title II – Buildings, equipment and miscellaneous operating expenditure	2,342,944	1,845,225	497,719	21%
Title III – Operational expenditure	7,641,347	2,470,536	5,170,811	68%
Total	21,603,000	15,881,760	5,721,240	26%

The outstanding commitments at the end of the year were automatically carried forward to 2017.

	Commitments carried forward from 2015	Payments	Cancelled	Cancellation rate (%)
Title I – Staff expenditure	105,374	80,449	24,925	23.65%
Title II – Buildings, equipment and miscellaneous operating expenditure	328,904	311,097	17,807	5.41%
Title III – Operational expenditure	5,723,282	5,564,896	158,386	2.77%
Total	6,157,560	5,956,442	201,118	3.27%

The implementation rate of appropriations carried forward automatically from 2015 to 2016 (i.e. C8) reached 96.73%, with €201,117 having been cancelled, representing 3.27% out of the total amount. This level of cancellation is well below the Agency's target.

Part B

Overview: Budget 2016

In the 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 2016	Rate
A01100	Basic salaries	5,315	-	-	331	5,646	5,646	100%
A01101	Family allowances	836	-	-51	-60	725	725	100%
A01102	Expatriation and foreign-residence allowances	815	-	-	8	823	823	100%
A01103	Secretarial allowances	8	-	-	-	8	8	100%
A01113	Trainees	420	-	-	-5	415	415	100%
A01115	Contract Agents	1,493	-	-	115	1,608	1,608	100%
A01130	Insurance against sickness	186	-	-	15	201	201	100%
A01131	Insurance against accidents and occupational disease	40	-	-	-10	30	30	100%
A01132	Insurance against unemployment	71	-	-	7	78	78	100%
A01140	Childbirth and death grants	2	-	-	-2	-	-	-
A01141	Travel expenses for annual leave	110	-	-	-	110	110	100%
A01150	Overtime	-	-	-	-	-	-	-
A01175	Interim services	-	-	-	-	-	-	-
A01178	External services	65	-	-	1	66	66	100%
A01190	Salary weightings	511	-	-34	-133	344	344	100%
Total		9,872	-	-85	266	9,347	10,053	100%

During the financial year the total amount allocated to Chapter 11 was increased by 2%. The Agency reallocated funds to this chapter in order to cover its needs for the payment of the staff salaries. Part of the deficit under the salaries budget lines are the consequence of the changes in staffing and the judgement of the civil service tribunal on the joint cases F-106/13 and F-25/14.

In addition, the decrease of the country coefficient for Austria resulted in surplus under the salary weightings budget item. The Agency also released the funds that

were reserved for the 2015 and 2016 reclassification exercises. Their completion was postponed to 2017.

Chapter 12 – Expenditure on staff recruitment and transfer

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A01200	Recruitment expenses	15	-	-	-11	4	4	100%
A01201	Travel expenses	4	-	-	-4	-	-	-
A01202	Installation, resettlement and transfer allowances	46	-	-	-16	30	30	100%
A01203	Removal expenses	20	-	-1	-7	12	12	100%
A01204	Temporary daily subsistence allowances	15	-	-	-11	4	4	100%
Total		100	-	-1	-50	49	49	100%

This chapter was reduced by 51%. A number of recruitment procedures was delayed and, as a consequence, postponed to 2017. Therefore, the expenses associated to recruitments were lower compared to the initial estimations.

Chapter 13 – Missions and duty travel

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A01300	Mission expenses, duty travel expenses and other ancillary expenditure	200	-	-75	-58	67	67	100%
Total		200	-	-75	-58	67	67	100%

A decrease of 67% took place under chapter 13. The Agency in its attempt to strengthen the implementation of Activity Based Management, Budgeting and Costing charged the missions of the Director under Title III. In line with the Job Screening Methodology for the EU Agencies, which is based on the Commission's methodology, the job of the Directors and of their office are defined as operational. Taking into consideration that the purpose of their missions are operational too, their expenditure should be charged under Title III. Therefore, the Agency charged all such mission expenditure, which are directly linked to its core activities, to the relevant operational projects. For this reason, the related funds, which were initially estimated under this chapter, were transferred to Title III.

Chapter 14 – Legal, medical and training expenditure

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A01400	Restaurants and canteens	-	-	-	-	-	-	-
A01410	Medical service	60	-	-	-27	33	33	100%
A01420	Professional training of staff	240	-	-	-134	106	106	100%
A01430	Legal service	50	-	-	22	72	72	100%
Total		350	-	-	-140	210	210	100%

Chapter 14 was decreased by 40%. During the year the budget of staff expenditure indicated deficit. The Agency took measures in order to deal with this deficit. Among others, it was decided to postpone, where possible, training of staff. This action released funds from professional training of staff. Moreover, the actual expenditure of medical services was lower compared to the amount initially estimated. On the other hand, the Agency's needs in legal services were increased compared to the initial estimation.

Chapter 15 – Mobility, exchanges of civil servants and experts

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A01520	Staff exchanges	372	-	-	62	434	434	100%
Total		372	-	-	62	434	434	100%

Chapter 15 was increased by 17%. During a revision of the budget it was found that an increase of funds was needed to cover the expenditure related to staff exchanges. This revision took into consideration the secondments that were extended during the financial year and the adjusted rates of allowances.

Chapter 16 – Social welfare

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A01610	Social contacts between staff	20	-	-	-9	11	11	100%
A01620	Other welfare expenditure	850	-	-	-233	617	617	100%
A01630	Early childhood centres and crèches	30	-	-13	159	176	176	100%
Total		900	-	-13	-83	804	804	100%

Chapter 16 was decreased by 11%. The Agency reduced the amount budgeted for social contacts between staff. Furthermore, surpluses were identified due to the difference between the estimate and the actual number of children enrolled.

In addition, the pre-schooling services provided by the international schools were initially budgeted under other welfare expenditure. Therefore, a rectification of the budget line took place in order for this type of expenditure to be charged to a more appropriate budget item (i.e. early childhood centres and crèches).

Chapter 17 – Entertainment and representation expenses

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A01700	Entertainment and representation expenses	5	-	-	-4	1	1	100%
Total		5	-	-	-4	1	1	100%

A decrease of 71% took place under chapter 17.

Chapter 19 – Reserve for Title I

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A01900	Reserve for Title I	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

No changes took place under chapter 19.

Title II – 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 2016	Rate
A02000	Rent	572	244	-	-	815	571	70%
A02010	Insurances	13	-	-	-3	10	10	100%
A02020	Water, gas, electricity and heating	95	-	-2	-18	75	75	100%
A02030	Cleaning and maintenance	321	-	-11	-20	290	290	100%
A02040	Fitting-out of premises	15	-	9	50	75	75	100%
A02050	Security and surveillance of buildings	115	-	-8	20	127	127	100%
A02090	Other expenditure on buildings	-	-	-	-	-	-	100%
Total		1,131	244	-13	29	1,147	1,147	83%

Chapter 20 was increased by 1%. During the year the Agency received from the Austrian authorities a rent subsidy amounting to €244,000. These funds were carried over to 2017.

The Agency enhanced the security of its entrance. It also increased the budgeted amount for fitting-out of premises to cover the costs for the creation of an audio visual studio.

The actual consumption of water, gas, electricity and heating was significantly reduced compared to the initial estimation. The reason is the installation of a modern housing technology that controls the consumption of the ventilation cooling and heating system in a more efficient fashion. Similarly, the consumption for repairs and maintenance costs have been significantly reduced due to the recent technical enhancements (e.g. the new technology for elevators, the new ventilation cooling and heating system mentioned above, new door mechanism, etc.).

Chapter 21 – Data processing

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A02100	Hardware/software	423	-	-12	72	483	483	100%
A02101	Software development	334	-	-55	-10	269	269	100%
A02102	IT services	50	-	-3	-17	30	30	100%
Total		807	-	-71	46	782	782	100%

This chapter was decreased by 3%. During the year, the Agency decided to join the Commission's Sysper human resources management application. Therefore, the funds that were reserved for such software development were released. Moreover, funds found to be in surplus under budget item hardware/software due to the differences between estimated and actual costs of printing, storage and network services.

The Agency needed to increase its funds under the hardware and software budget item. These funds were contracted to replace the fully depreciated PCs, to acquire software licenses for the management of the datacentre, and to acquire iPads and accessories, which are used by the Management Board in replacement of the previous paper based approach.

Chapter 22 – Movable property and associated costs

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A02200	Technical equipment and installations	15	-	-3	-2	10	10	100%
A02203	Maintenance, use and repair of technical equipment and installations	8	-	-	-8	-	-	100%
A02210	Furniture	10	-	-	-10	-	-	100%
A02230	Hire of vehicles	2	-	-	-1	1	1	100%
A02250	Library stocks, purchase of books	1	-	-	-1	-	-	100%
A02252	Subscriptions to newspapers and periodicals	-	-	-	-	-	-	100%
Total		36	-	-3	-22	12	12	100%

In 2016 this chapter was decreased by 68%. The amounts released under this chapter refer mainly to differences between initial estimation, which was based on previous years' consumption, and actual costs.

Chapter 23 – Current administrative expenditure

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A02300	Stationery and office supplies	29	-	-5	-10	14	14	100%
A02320	Bank charges	3	-	-	-	3	3	100%
A02330	Legal expenses	-	-	-	-	-	-	-
A02353	Departmental removals and associated handling	20	-	-2	-2	17	17	100%

A02355	Publications and reproduction of documents	5	-	-	-3	1	1	100%
Total		57	-	-7	-16	34	34	100%

Chapter 23 was decreased by 40%. The Agency improved its management of stationery and office supplies resulting in reduced actual costs compared to the initial estimation.

Chapter 24 – Postage and Telecommunications

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A02400	Postage and delivery charges	26	-	-4	-15	6	6	100%
A02410	Telecommunication charges	119	-	-22	-26	71	71	100%
A02411	Telecommunication equipment	15	-	-	-3	12	12	100%
Total		160	-	-26	-44	89	89	100%

This chapter was decreased by 44%. The Agency improved its management of postage and delivery changes resulting in reduced actual costs compared to the initial estimation. Similarly, the Agency maintained its telecommunication expenditure low.

Chapter 25 – Expenditure on meetings

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A02550	Miscellaneous expenditure for meetings	11	-	-1	-1	9	9	100%
Total		11	-	-1	-1	9	9	100%

The Agency reduced the expenditure under this chapter by 15%.

Chapter 26 – Studies, surveys, consultations

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A02601	Studies, surveys, consultations	30	-	-3	-2	25	25	100%
Total		30	-	-3	-2	25	25	100%

This chapter was decreased by 17%. An amount of funds was reserved to contract the external auditing of the accounts. This contract is based on reopening of competition and the final amount contracted was lower than the amount reserved.

Chapter 29 – Reserve for Title II

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
A02900	Reserve for Title II	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

No changes took place under chapter 29.

Title III – Operational activities

Chapter 31 – Dignity

No funds were allocated and implemented under this chapter in 2016.

Chapter 32 – Freedoms

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
B03211	Information society and, in particular, respect for private life and protection of personal data	510	-	25	-53	482	482	100%
B03221	Visa and border control	-	-	-	-	-	-	-
B03230	Immigration and integration of migrants, visa and border control	630	-	837	217	1,684	1,684	100%
Total		1,140	-	862	164	2,166	2,166	100%

Chapter 32 was increased by 90%. In order to ensure the continuation of the monthly reporting on the asylum and migration situation and respond in a timely manner to the situation evolving in the most affected Member States, the Agency needed to increase the estimated budget under the corresponding budget line. The aim was to inform the European Commission, who requested this report, and to support the extension of the Agency's work with regard to the hotspots in Greece and Italy.

In addition, following budget availability, the Agency implemented the 3rd priority actions of the project Severe labour exploitation – migrant workers' perspectives (SELEX II).

Moreover, the offers received from the contractors to implement the activities planned under the project 5.2.1 National Intelligence authorities and surveillance in the EU were lower compared to the estimated amounts. Later during the year, the Agency, through a Management Board decision, increased the project's budget in order to organise an expert peer-review meeting, to reprint the surveillance reports and their summaries, and to contract for monthly legal updates on discussion and reforms taking place in selected EU Member States.

During the financial year, some of the information society and, in particular, respect for private life and protection of personal data activities were not implemented due to long term absence of staff members.

Chapter 33 – Equality

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
B03311	Racism, xenophobia and related intolerance	95	-	-3	-11	81	81	100%
B03321	Discrimination	1,149	-	93	34	1,276	1,276	100%
B03340	Roma integration	110	-	-5	-13	92	92	100%
B03350	The rights of the child	80	-	81	23	184	184	100%
Total		1,434	-	166	32	1,632	1,632	100%

This chapter was increased by 14%. Additional funds were needed under discrimination to carry out the fieldwork under phase 3 part 2 of the project Rights of persons with disabilities. Moreover, the budget of the project European Union Minorities and Discrimination Survey (EU-MIDIS II) was increased to cover the translation, layout and print production of the project's first report on Roma into all EU languages (i.e. plus 6 languages).

The discrimination budget item was increased to cover the costs of the projects' missions and of publishing the 2015 comparative legal analysis on the protection against discrimination on grounds of sexual orientation, gender identity and sex characteristics in two languages. In addition, the Agency implemented the 3rd priority activities of the project 'Living in another Member State: barriers to EU citizens' full enjoyment of their rights'.

The Agency needed additional funds for the projects related to the rights of the child. Among others these funds covered the costs for a report on integrated child protection systems based on existing materials and data, the increased need in missions, as well as the legal and technical review of the translation of the Handbook Case-law on the Rights of the Child. Additional funds were needed for the project Children and Justice for the translation of the summary report. This report highlights the key findings regarding the experiences of professionals and children in judicial proceedings and provided FRA's evidence-based advice to make judicial proceedings more child friendly. The translation of the summary supports FRA in communicating the project's results at Member States to promote the implementation of the Council of Europe Guidelines on child-friendly justice and the implementation of the Victims' Directive.

Following the organisation of the related meeting under the Racism, xenophobia and related intolerance budget item surpluses were identified. The budgeting of the meetings expenditure is based on the number of persons invited. However, the final invoicing is based on the actual participation. Therefore, differences between planned and final costs occurred.

Surpluses were also identified under the Roma integration budget item. The EU MIDIS II project suffered unexpected delays during its implementation. These delays had an impact on the other projects that were planned to use the EU MIDIS II deliverables. Therefore, some actions related to the Roma activities had to be rescheduled for 2017. In addition, at the end of the financial year one framework

contractor declared unavailable to implement one of the specific contracts foreseen. Therefore, the funds budgeted for this reason were released.

Chapter 34 – Solidarity

No funds were allocated and implemented under this chapter in 2016.

Chapter 35 – Citizens' rights

No funds were allocated and implemented under this chapter in 2016.

Chapter 36 – Justice

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
B03620	Access to justice	2,290	-	-922	-12	1,355	1,355	100%
B03630	Victims of crime, including compensation to victims of crime	560	-	24	-19	564	564	100%
Total		2,850	-	-899	-32	1,920	1,920	100%

This chapter was decreased by 33%. During the financial year a tendering procedure was launched for the implementation of the project Fundamental Rights Survey. Following the conclusion of this procedure the Agency awarded the contract to the most economically advantageous offer. At the same time, a review concerning the Agency's needs resulted in postponement of the full-scale data collection to 2018/2019. In 2017 the project activities include preparation of the survey materials and piloting. Based on the tender, the price offer received for the implementation of the survey materials and piloting in 2017 was lower compared to the amount originally estimated. These factors resulted in a surplus of €922,000 under the Fundamental Rights Survey.

Funds were needed for the layout and print production, as well as the translation into all EU official languages, of a stand-alone summary of Ensuring justice for hate crime victims: professional perspectives report. Moreover, following the implementation of the associated activities, several projects found to have surpluses due to differences between budgeted and actual costs.

Chapter 37 – Horizontal operational activities

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
B03700	Annual Report	430	-	-5	-7	418	418	100%
B03711	Communication and awareness-raising	1,005	-	183	-	1,187	1,187	100%
Total		1,435	-	178	-8	1,605	1,605	100%

During the financial year an increase of 12% took place under chapter 37. The project production and dissemination of communication products increased its

budget to cover the layout and print production, and the translation of several reports into additional EU languages.

An online tool was planned to be developed for the Annual Report. This was initially foreseen to be outsourced. However, the objective was finally achieved through the use of internal resources. Moreover, the actual cost of the deliverables was lower compared to the initially estimated amounts. These actions released funds under this chapter.

Chapter 38 – Bodies of the Agency

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
B03801	Bodies of the Agency	255	-	-28	-43	184	184	100%
B03802	Consultation mechanisms	110	-	18	5	133	133	100%
Total		365	-	-9	-38	318	318	100%

This chapter was decreased by 13%. A Scientific Committee (SC) meeting that was planned to take place in September 2016 was postponed for February 2017. Both the participation rate in SC meetings and the number of missions that took place were lower compared to previous years. Moreover, there are deliverables for which, due to unforeseen delays in their implementation, the opinion of the Scientific Committee will be requested in 2017 instead of 2016 as it was initially foreseen.

In addition, funds were reserved for the participation of both the Management Board and the Scientific Committee members to the Fundamental Rights Forum. However, in order to strengthen the implementation of the Activity Based Budgeting, this expenditure was covered by the project's budget lines.

The Agency needed additional funds for the implementation of the project Consultation and cooperation mechanisms – National Liaison Officers. These funds covered the cost for a data collection request, which is to support the preparation of an expert meeting and the launch of an online survey questionnaire.

Chapter 39 – Reserve for Title III

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2016	Rate
B03900	Reserve for Title III	104	-	-	-104	-	-	-
Total		104	-	-	-104	-	-	-

During the financial year the budget that was allocated under the reserves was transferred to operational projects as described above.

Annex 1 – Budget Outturn Statement

		2016 €	2015 €
REVENUE			
Balancing Commission subsidy	+	21,359,000.00	21,229,000.00
Other subsidy from Commission (Phare, IPA...)	+		
Fee income	+		
Other income	+	244,837.46	380,339.71
TOTAL REVENUE (a)		21,603,837.46	21,609,339.71
EXPENDITURE			
Title I: Staff Payments	-	11,565,999.01	11,071,193.63
Appropriations carried over	-	52,710.18	105,374.45
Title II: Administrative Expenses			
Payments	-	1,845,225.14	1,953,283.54
Appropriations carried over	-	741,718.52	572,903.50
Title III: Operating Expenditure			
Payments	-	2,470,535.81	2,458,812.64
Appropriations carried over	-	5,170,811.34	5,723,281.66
TOTAL EXPENDITURE (b)		21,847,000.00	21,884,849.42
RESULT FOR THE FINANCIAL YEAR (a-b)		-243,162.54	-275,509.71
Cancellation of unused payment appropriations carried over from previous year	+	201,117.11	104,366.25
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	244,000.00	279,077.42
Exchange differences for the year (gain +/loss -)	+/-	783.45	-3,688.76
BALANCE OF THE RESULT ACCOUNT FOR THE FINANCIAL YEAR		202,738.02	104,245.30
Balance year N-1	+/-	104,245.30	156,946.06
Positive balance from year N-1 reimbursed in year N to the Commission	-	-104,245.30	-156,946.06
Result used for determining amounts in general accounting		202,738.02	104,245.30
Commission subsidy - agency registers accrued revenue and Commission accrued expense		21,156,261.98	

Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		202,738.02
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Not included in the budget result:

Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	N/A	N/A
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Annex 2 – Budget Execution of C1 Appropriations

Budget Item	Budget Item Description	Appropriations 2016 €	Commitments 2016 €	% committed	Payments 2016 €	% paid
A-1100	Basic salaries	5,645,950.11	5,645,950.11	100.00%	5,645,950.11	100.00%
A-1101	Family allowances	725,209.93	725,209.93	100.00%	725,209.93	100.00%
A-1102	Expatriation and foreign-residence allowances	822,506.85	822,506.85	100.00%	822,506.85	100.00%
A-1103	Secretarial allowances	7,773.84	7,773.84	100.00%	7,773.84	100.00%
A-1113	Trainees	414,921.00	414,921.00	100.00%	414,921.00	100.00%
A-1115	Contract Agents	1,608,409.03	1,608,409.03	100.00%	1,608,409.03	100.00%
A-1130	Insurance against sickness	200,797.68	200,797.68	100.00%	200,797.68	100.00%
A-1131	Insurance against accidents & occupational disease	29,602.83	29,602.83	100.00%	29,602.83	100.00%
A-1132	Insurance against unemployment	77,554.12	77,554.12	100.00%	77,554.12	100.00%
A-1140	Childbirth and death grants	396.62	396.62	100.00%	396.62	100.00%
A-1141	Travel expenses for annual leave	109,869.03	109,869.03	100.00%	109,869.03	100.00%
A-1175	Interim services	-	-	-	-	-
A-1178	External services	66,196.11	66,196.11	100.00%	57,686.98	87.15%
A-1190	Salary weightings	343,782.52	343,782.52	100.00%	343,782.52	100.00%
A-1200	Recruitment expenses	4,192.64	4,192.64	100.00%	4,192.64	100.00%
A-1201	Travel expenses	-	-	-	0.00	-
A-1202	Installation resettlement and transfer allowances	29,625.12	29,625.12	100.00%	29,625.12	100.00%
A-1203	Removal expenses	11,595.00	11,595.00	100.00%	11,595.00	100.00%
A-1204	Temporary daily subsistence allowances	3,759.99	3,759.99	100.00%	3,759.99	100.00%
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	66,596.30	66,596.30	100.00%	57,519.73	86.37%
A-1410	Medical service	32,759.35	32,759.35	100.00%	26,335.03	80.39%
A-1420	Professional training of staff	105,822.17	105,822.17	100.00%	82,531.38	77.99%
A-1430	Legal services	71,693.52	71,693.52	100.00%	66,284.15	92.45%
A-1520	Staff exchanges	434,028.00	434,028.00	100.00%	434,028.00	100.00%

A-1610	Social contacts between staff	10,724.24	10,724.24	100.00%	10,724.24	100.00%
A-1620	Other welfare expenditure	617,308.63	617,308.63	100.00%	617,308.63	100.00%
A-1630	Early childhood centres and crèches	176,203.16	176,203.16	100.00%	176,203.16	100.00%
A-1700	Entertainment and representation expenses	1,431.40	1,431.40	100.00%	1,431.40	100.00%
A-1900	Reserve for Title 1	-	-	-	-	-
Total Title I		11,618,709.19	11,618,709.19	100.00%	11,565,999.01	99.55%
A-2000	Rent	571,150.88	571,150.88	100.00%	571,150.88	100.00%
A-2010	Insurance	9,874.72	9,874.72	100.00%	9,874.72	100.00%
A-2020	Water Gas Electricity and Heating	74,709.56	74,709.56	100.00%	74,709.56	100.00%
A-2030	Cleaning and maintenance	289,923.13	289,923.13	100.00%	279,915.81	96.55%
A-2040	Fitting-out of premises	74,817.80	74,817.80	100.00%	35,400.00	47.31%
A-2050	Security and surveillance of buildings	126,987.63	126,987.63	100.00%	109,776.06	86.45%
A-2100	Hardware/Software	483,366.65	483,366.65	100.00%	234,743.21	48.56%
A-2101	Software Development	268,678.00	268,678.00	100.00%	163,938.00	61.02%
A-2102	Other external services for data processing	30,000.00	30,000.00	100.00%	30,000.00	100.00%
A-2200	New purchases of equipment and installations	10,075.86	10,075.86	100.00%	-	-
A-2203	Maintenance use & repair of technical equipment & installation	-	-	-	-	-
A-2210	Furniture	-	-	-	-	-
A-2230	Hire of vehicles	1,433.40	1,433.40	100.00%	1,054.80	73.59%
A-2250	Library stocks purchase of books	-	-	-	-	-
A-2300	Stationery and office supplies	13,796.32	13,796.32	100.00%	13,796.32	100.00%
A-2320	Bank charges	2,500.00	2,500.00	100.00%	500.00	20.00%
A-2353	Departmental removals and associated handling	16,767.22	16,767.22	100.00%	11,691.22	69.73%
A-2355	Publications and reproduction of documents	1,401.80	1,401.80	100.00%	811.80	57.91%
A-2400	Postage and delivery charges	6,103.71	6,103.71	100.00%	5,795.51	94.95%
A-2410	Telecommunications charges	71,453.73	71,453.73	100.00%	47,223.95	66.09%

A-2411	Telecommunications equipment	11,764.95	11,764.95	100.00%	-	-
A-2550	Miscellaneous expenditure for meetings	9,343.30	9,343.30	100.00%	9,343.30	100.00%
A-2601	Studies surveys consultations	24,795.00	24,795.00	100.00%	1,500.00	6.05%
A-2900	Reserve for Title 2	0.00	0.00	0.00%	0.00	0.00%
Total Title II		2,098,943.66	2,098,943.66	00.00%	1,601,225.14	76.29%
B3-211	Information society and, in particular, respect for private life and protection of personal data	481,990.50	481,990.50	100.00%	305,815.73	63.45%
B3-230	Immigration and integration of migrants	1,684,281.03	1,684,281.03	100.00%	483,063.44	28.68%
B3-311	Racism xenophobia and related intolerance	80,818.76	80,818.76	100.00%	75,894.19	93.91%
B3-321	Discrimination	1,275,971.82	1,275,971.82	100.00%	472,594.93	37.04%
B3-340	Roma integration	91,501.37	91,501.37	100.00%	46,808.29	51.16%
B3-350	Rights of the child	184,073.65	184,073.65	100.00%	43,527.30	23.65%
B3-620	Access to justice	1,355,201.45	1,355,201.45	100.00%	50,141.67	3.70%
B3-630	Victims of crime, including compensation to victims of crime	564,429.36	564,429.36	100.00%	194,478.67	34.46%
B3-700	Annual Report	417,773.07	417,773.07	100.00%	117,991.09	28.24%
B3-711	Communication and awareness-raising	1,187,470.19	1,187,470.19	100.00%	501,454.78	42.23%
B3-801	Bodies of the Agency	184,429.03	184,429.03	100.00%	111,741.49	60.59%
B3-802	Consultation mechanisms	133,406.92	133,406.92	100.00%	67,024.23	50.24%
B3-900	Reserve for Title 3	-	-	-	-	-
Total Title III		7,641,347.15	7,641,347.15	00.00%	2,470,535.81	32.33%
TOTAL C1		21,359,000.00	21,359,000.00	100.00%	15,637,759.96	73.21%

Annex 3 – Budget Execution of C4 Appropriations

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

Annex 4 – Budget Execution of C5 Appropriations

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

Annex 5 – Budget Execution of C8 Appropriations

Budget Item	Budget Item Description	Appropriations 2016 €	Commitments 2016 €	% committed	Payments 2016 €	% paid
A-1113	Trainees	1,500.00	-	0.00%	-	0.00%
A-1200	Recruitment expenses	3,169.11	3,111.10	98.17%	3,111.10	98.17%
A-1201	Travel expenses	1,258.55	1,258.55	100.00%	1,258.55	100.00%
A-1203	Removal expenses	7,041.98	-	0.00%	-	0.00%
A-1300	Missions & duty travel exp. & other ancillary exp.	17,818.85	17,434.76	97.84%	17,434.76	97.84%
A-1410	Medical service	12,312.84	5,037.66	40.91%	5,037.66	40.91%
A-1420	Professional training of staff	48,507.69	40,776.89	84.06%	40,776.89	84.06%
A-1430	Legal services	10,600.00	10,600.00	100.00%	10,600.00	100.00%
A-1610	Social contacts between staff	530.15	530.15	100.00%	530.15	100.00%
A-1620	Other welfare expenditure	2,050.00	1,640.00	80.00%	1,640.00	80.00%
A-1630	Early childhood centres and crèches	512.00	-	0.00%	-	0.00%
A-1700	Entertainment and representation expenses	73.28	60.00	81.88%	60.00	81.88%
Total Title I		105,374	80,449	6.35%	80,449	76.35%
A-2030	Cleaning and maintenance	8,197.12	8,117.07	99.02%	8,117.07	99.02%
A-2050	Security and surveillance of buildings	11,840.00	11,215.68	94.73%	11,215.68	94.73%
A-2100	Hardware/Software	191,663.06	191,650.07	99.99%	191,650.07	99.99%
A-2101	Software Development	27,888.00	22,673.00	81.30%	22,673.00	81.30%
A-2200	New purchases of equipment and installations	31,529.67	26,187.73	83.06%	26,187.73	83.06%
A-2300	Stationery and office supplies	2,052.22	2,052.22	100.00%	2,052.22	100.00%
A-2320	Bank charges	2,000.00	2,000.00	100.00%	2,000.00	100.00%
A-2353	Departmental removals and associated handling	4,314.60	4,314.60	100.00%	4,314.60	100.00%
A-2400	Postage and delivery charges	743.43	583.43	78.48%	583.43	78.48%
A-2410	Telecommunications charges	37,798.79	31,427.24	83.14%	31,427.24	83.14%
A-2411	Telecommunications equipment	489.68	489.68	100.00%	489.68	100.00%

A-2550	Miscellaneous expenditure for meetings	138.18	138.00	99.87%	138.00	99.87%
A-2601	Studies surveys consultations	10,248.75	10,248.75	100.00%	10,248.75	100.00%
Total Title II		328,904	311,097	94.59%	311,097	94.59%
B3-211	Info soc. respect for priv. life & prot. pers. data	209,852.23	209,161.12	99.67%	209,161.12	99.67%
B3-230	Immigration and integration of migrants	983,480.30	976,445.73	99.28%	974,081.91	99.04%
B3-311	Racism xenophobia and related intolerance	46,452.97	46,422.51	99.93%	46,422.51	99.93%
B3-321	Discrimination	1,625,494.84	1,622,279.49	99.80%	1,618,742.17	99.58%
B3-340	Roma integration	503,750.71	450,832.05	89.50%	447,347.58	88.80%
B3-350	Rights of the child	741,293.85	741,292.85	100.00%	722,343.51	97.44%
B3-620	Access to justice	707,386.40	701,260.28	99.13%	700,214.50	98.99%
B3-630	Victims of crime & comp.	4,609.78	4,530.45	98.28%	4,523.22	98.12%
B3-701	Research and data collection	251,504.88	251,458.57	99.98%	251,458.57	99.98%
B3-711	Communication and awareness-raising	433,550.32	395,274.94	91.17%	390,291.88	90.02%
B3-801	Bodies of the Agency	114,598.21	114,248.27	99.69%	114,248.27	99.69%
B3-802	Consultation mechanisms	101,307.17	86,102.51	84.99%	86,060.68	84.95%
Total Title III		5,723,282	5,599,309	97.83%	5,564,896	97.23%
TOTAL C8		6,157,559.61	5,990,855.35	97.29%	5,956,442.50	96.73%

Annex 6 – Budget Execution of R0 Appropriations

Budget Item	Budget Item Description	Appropriations 2016 €	Commitments 2016 €	% committed	Payments 2016 €	% paid
A-2000	Rent	488,000.00	244,000.00	50.00%	244,000.00	50.00%
TOTAL		488,000.00	244,000.00	50.00%	244,000.00	50.00%

Annex 7 – Implementation of the establishment plan

Category and grade	Permanent posts		Temporary posts	
	2016 (authorised posts)	2016 (actually filled)	2016 (authorised posts)	2016 (actually filled as of 31/12/2016)
AD 16	-	-	-	-
AD 15	-	-	1	-
AD 14	-	-	1	1
AD 13	-	-	2	1
AD 12	-	-	10	-
AD 11	-	-	-	5
AD 10	-	-	14	2
AD 9	-	-	11	7
AD 8	-	-	1	8
AD 7	-	-	5	15
AD 6	-	-	3	6
AD 5	-	-	-	-
Total AD	-	-	48	45
AST 11	-	-	-	-
AST 10	-	-	1	-
AST 9	-	-	3	-
AST 8	-	-	3	3
AST 7	-	-	6	3
AST 6	-	-	12	3
AST 5	-	-	-	7
AST 4	-	-	1	8
AST 3	-	-	-	1
AST 2	-	-	-	-
AST 1	-	-	-	-
Total AST	-	-	26	25
AST/SC 6	-	-	-	-
AST/SC 5	-	-	-	-
AST/SC 4	-	-	-	-
AST/SC 3	-	-	-	-
AST/SC 2	-	-	-	-
AST/SC 1	-	-	-	-
Total AST/SC	-	-	-	-
Total	-	-	74	70