



# **Report on budgetary and financial management**

## **Financial year 2017**

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

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## 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

On 1 December 2016, the European Parliament approved the EU budget for 2017. The EU subsidy referred to the Agency's budget amounted to € 22,463,000, which was in accordance with the financial programming 2014-2020.

Therefore, during its 25<sup>th</sup> meeting, which took place on 13 and 14 December 2016, the Management Board adopted a revised version of the 2017 Budget with the following changes compared to the draft estimate:

- Title I was increased by €1,076,000 to a total of €13,097,000
  - This difference was mainly due to the increase of salaries and to the reclassification exercises from the previous years that were planned to take place in 2017 (i.e. the ones for 2015, 2016 and 2017). These three reclassification exercises were to be completed following the adoption of the Commission's related implementing rules, which were expected to be finalised during 2017.
- Title II was decreased by €400,000 to a total of €2,136,000  
€244,000 refer to the rent contribution that was received during 2016 from the Austrian Authorities. The rent contribution once it is received, it is entered in the Agency's budget and it is carried forward to the next year where it is consumed in priority. The remaining €156,000 refer to economies that were made under administrative expenditure.
- Title III was decreased by €1,530,000 to €7,499,000 in order for the total budget to equal the final budget adopted by the budgetary authority for the Agency, and
- the overall budget was decreased by €854,000 in order to reach the amount that was adopted by the budget authority.

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

<b>Title Chapter</b>	<b>Heading</b>	<b>Voted budget (Dec. N-1)</b>	<b>Amendments / Transfers</b>	<b>Description</b>	<b>Final budget</b>
<b>1</b>	<b>Staff expenditure</b>	<b>13,069,500</b>	<b>-720,633</b>		<b>12,348,867</b>
11	Staff in active employment	11,207,500	-522,119	The recruitment plan was updated and a number of staff members went on part time working and parental leave.	10,685,381
12	Expenditure on staff recruitment and transfer	193,000	-143,900	The recruitment plan was updated.	49,100
13	Missions and duty travel	80,000	7,000	The cost of missions was higher compared to the initial estimation.	87,000
14	Legal, medical and training expenditure	305,000	99,538	The Agency's needs in legal services for staff related issues as well as in training were increased.	404,538
15	Mobility, exchanges of civil servants and experts	400,000	-151,563	The recruitment plan of National Seconded Experts was updated.	248,437
16	Social welfare	881,000	-9,058	The actual costs of schooling was lower than estimated.	871,942
17	Entertainment and representation	3,000	-532	-	2,468
<b>2</b>	<b>Buildings, equipment and miscellaneous operating expenditure</b>	<b>2,136,000</b>	<b>120,606</b>		<b>2,256,606</b>
20	Rental of buildings and associated costs	1,144,000	185,221	The Agency received the rent's subsidy from the Austrian authorities.	1,329,221
21	Data processing	764,000	-37,796	The volume of software development was lower compared to the Agency's initial estimation.	726,204
22	Movable property and associated costs	25,000	1,999	-	26,999
23	Current administrative expenditure	46,000	8,000	These funds were needed to cover the additional costs of departmental removals and associated handling.	54,000
24	Postage and telecommunications	126,000	-40,467	Savings were made by the Agency under postal services, and	85,533

				telecommunications services & equipment.	
25	Expenditure on meetings	11,000	-5,827	Savings were also made in the expenditure for meetings.	5,173
26	Studies, surveys, consultations	20,000	9,476	These funds covered a study on the optimisation of the available office space.	29,476
<b>3</b>	<b>Operational expenditure</b>	<b>7,499,000</b>	<b>747,776</b>		<b>8,246,776</b>
32	Freedoms	1,607,000	521,737	<p>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.</p> <p>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.</p>	2,128,737
33	Equality	2,880,000	101,572	This amount mainly covered the European Commission's request for FRA's contribution to its annual colloquium on fundamental rights.	2,981,572
36	Justice	277,000	386,192	These funds mainly refer to project "Access to a Lawyer and the European Arrest Warrant: application in practice with regard to fundamental rights" that was added in the 2017 Programming Document. This project was requested by the European Commission as there were no data on the practical implementation available at EU level in this area.	663,192
37	Horizontal operational activities	2,080,000	-70,116	Several communication activities either were reduced or had lower final cost.	2,009,884
38	Bodies of the Agency and consultation mechanisms	500,000	-36,609	The final cost for these activities was maintained at	463,391

				lower levels compared to the initial estimations.	
39	Reserve for Title 3	155,000	-155,000	The funds placed under reserves were used in full.	-
<b>Total</b>		<b>22,704,500</b>	<b>147,750</b>		<b>22,852,250</b>

### List of amending budgets adopted by the Board

As shown below in the summary table one amending budget took place during the financial year.

AB	Date of adoption	Main subject Description	Official Journal	Impact on appropriations (in EUR)
1	14/12/2017	<p>During the first semester of the year, 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 2017.</p> <p>Based on decision No 2/2016 of the EU the former Yugoslav Republic of Macedonia Stabilisation and Association Council of 12 September 2016, FYROM is to participate as an observer in the Agency's work. FYROM intended to join the Agency's work as from March 2017 when the nomination of its Management Board (MB) member was expected to take place. Therefore, the Agency introduced in its 2017 budget €137,500 on top of the adopted budget, which corresponded to ten months contribution (i.e.10/12 x €165,000).</p> <p>During the financial year, FYROM informed the Commission that they would like to postpone their participation as observers to FRA's work. Finally, the nomination of FYROM's MB member took place at the end of September.</p> <p>Based on the above, the amount that was entered in the 2017 budget for this purpose needed to be adjusted accordingly.</p>	C 116 28/03/2018	<p>Chapter 20 + €244,000</p> <p>Chapter 11 - €96,250</p>

### List of transfers adopted by the Director

In 2017, the Director authorised seven budgetary transfers. The total amount transferred among Titles through these transfers was €98,112.

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 of 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)
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2017-01	22/2/2017	<p>The Agency used its operational reserves to cover the cost of the Fundamental Rights conference that took place on 28 June 2017 at the Council. This conference gathered numerous experts and decision makers and was an opportunity to present and discuss the findings of the Fundamental Rights reports and its related focus on the rights of the child.</p> <p>Moreover, this transfer covered the production cost of the 2017 Fundamental Rights report. On the basis of a test that was conducted in December 2016 via a survey organised by the Publication Office, the number of the Fundamental Rights report, FRA's opinions and focus reports was expected to be higher compared to previous years.</p> <p>No amounts were transferred among titles.</p>	<p>Chapter 20 -€12,476</p> <p>Chapter 23 +€3,000</p> <p>Chapter 26 +€9,476</p> <p>Chapter 33 +€25,000</p> <p>Chapter 37 +€120,000</p> <p>Chapter 39 -€145,000</p>
2017-02	3/7/2017	<p>Allowances linked to recruitments were not needed as planned. More funds were needed under training to implement 360 degrees evaluation exercise and other training for the staff members. Children also withdrew from school covered by the Agency and the funds reserved were released.</p> <p>Funds were transferred to chapter 33 to cover the European Commission's request for FRA's contribution to its annual colloquium on fundamental rights.</p> <p>No amounts were transferred among titles.</p>	<p>Chapter 11 +€2,000</p> <p>Chapter 12 -€107,000</p> <p>Chapter 14 +€130,000</p> <p>Chapter 16 -€25,000</p> <p>Chapter 20 -€3,000</p> <p>Chapter 23 +€3,000</p> <p>Chapter 33 +€88,000</p> <p>Chapter 39 -€88,000</p>
2017-03	15/9/2017	<p>All titles were revised. The needs for legal services on staff matters were increased. Under title 3, funds were reallocated mainly to cover the needs of operational missions of staff members. Moreover, in one case the offer received following an open call for tender was higher than foreseen.</p> <p>No amounts were transferred among titles.</p>	<p>Chapter 11 -€38,607</p> <p>Chapter 14 +€30,000</p> <p>Chapter 16 +€8,607</p> <p>Chapter 20 -€8,000</p> <p>Chapter 22 +€1,000</p> <p>Chapter 23 +€7,000</p> <p>Chapter 32 -€4,087</p> <p>Chapter 33 +€20,786</p> <p>Chapter 38 +€10,000</p> <p>Chapter 39 -€26,699</p>
2017-04	22/9/2017	<p>Funds were needed to cover schooling expenditure of two new arrivals. No amounts were transferred among titles.</p>	<p>Chapter 11 -€24,020</p> <p>Chapter 16 +€24,020</p>
2017-05	15/11/2017	<p>The cost of family allowances was lower than initially estimated and the training cost was finally lower compared to the last revision. The reallocation of funds under title 3 covered the costs of the revised operational missions and of a symposium with Human Rights leadership communicators.</p> <p>€56,300 were transferred from Title I to Title III.</p>	<p>Chapter 11 -€43,300</p> <p>Chapter 12 +€17,000</p> <p>Chapter 14 -€35,000</p> <p>Chapter 15 +€5,000</p> <p>Chapter 33 +€17,000</p> <p>Chapter 36 -€19,000</p> <p>Chapter 37 +€42,353</p>

			Chapter 38 +€15,947
2017-06	5/12/2017	Title 1 was revised and funds were needed under title 3 to cover the cost of operational expenditure due to difference between initial estimation and actual offer received as well as fine-tuning of the operational activities.  No amounts were transferred among titles.	Chapter 11 -€19 Chapter 12 -€12,337 Chapter 13 +€7,000 Chapter 14 -€10,000 Chapter 15 +€18,437 Chapter 16 -€2,549 Chapter 17 -€532
2017-07	22/12/2017	With the last transfer of the year, the remaining funds under titles 1 and 2 were transferred to title 3. Title 1 was reduced by €15,484 and title 2 by €26,328 They were mainly used to cover the costs of production and publication of operational reports.	Chapter 14 -€14,484 Chapter 16 -€1,000 Chapter 21 -€25,220 Chapter 22 -€178 Chapter 23 -€47 Chapter 24 -€884 Chapter 32 +€41,812

### List of transfers adopted by the Management Board

In 2017, 3 budgetary transfers were submitted to the Management Board for approval. The total amount transferred among Titles through these transfers was €649,664.

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.

The impact of transfers is summarised in the table below.

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
2017-01	18/5/2017	This transfer reduced the administrative expenditure and, in particular, the costs for National Seconded Experts by €175,000 reinforcing the Agency's Title III – Operational expenditure accordingly. In addition, reallocation of funds within Title III projects took place optimising the use of the available appropriations.	Title 1 -€175,000 Title 3 +€175,000
2017-02	29/9/2017	The amount of €311,801 was added to project A 7.1 Providing fundamental rights expertise to EU institutions and agencies, Member States and other stakeholders in the areas of borders, immigration and asylum. In view of the increasing number of refugees, asylum seekers and migrants entering the EU, the European Commission asked FRA to collect data about the fundamental rights situation of people arriving in those Member States that have been particularly affected by large migration movements. Since September 2015, FRA has published such overviews on a weekly basis and as of January 2016 on a monthly basis. The overviews first covered the situation in eight Member States and since November 2016,	Title 1 -€165,500 Title 3 +€165,500



FRA presents the situation in 14 countries, including Austria, Bulgaria, Denmark, Finland, France, Germany, Greece, Hungary, Italy, the Netherlands, Poland, Slovakia, Spain and Sweden.

In May 2017, FRA carried out an internal evaluation of the monthly reports contacting some 70 stakeholders. The results of the evaluation pointed to the fact that FRA should continue to publish these updates on a monthly basis covering the same EU Member States. Based on the suggestions received, FRA adapted the questionnaire and needed to continue this project. The remaining funds needed were transferred from other operational projects.

2017-03	14/12/2017	In its Opinion on the Agency's programming document 2018-2020, the Commission invited the Agency to carry out a fieldwork research on the practical implementation of aspects of the Directive on access to a lawyer such as early contact between suspects and lawyers, involvement of lawyers during questioning, confidentiality, waivers, the right of access to a lawyer in the European arrest warrant cases and communication with third persons when being deprived of liberty as well as on the practical aspects of implementation of all recently adopted EU provisions aimed at strengthening procedural rights of persons requested under a European arrest warrant. In response to the Commission's request, the Agency has introduced a new project "A1.4 Access to a Lawyer and the European Arrest Warrant: application in practice with regard to fundamental rights" in the Programming Document 2017-2019, and particularly in the Annual Work Programme 2017 (AWP 2017) with a budget of €520,000. The remaining funds needed were transferred from other operational projects.	Title 1 -€212,098 Title 2 -€97,065 Title 3 +€309,164
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## 1.2 Budget implementation

The implementation of consolidated authorised appropriations is provided below.

Initial budget	Carry-over from 2016	Amending budgets	MB transfers	Agency transfers	Final budget	CA 2017	Actual	CA Rate	PA 2017	Actual	PA Rate
22,704,500	244,000	147,750	0	0	23,096,250	22,852,250	99 %		16,546,789	72 %	

The implementation rate of C1 payment appropriations (PA) under Title III was 31%. 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 2017 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 2017 €	Commitments 2017 €	% Committed	Payments 2017 €	% Paid
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A-1100	Basic salaries	5,933,531.55	5,933,531.55	100.00%	5,933,531.55	100.00%
A-1101	Family allowances	768,733.73	768,733.73	100.00%	768,733.73	100.00%
A-1102	Expatriation and foreign-residence allowances	885,835.29	885,835.29	100.00%	885,835.29	100.00%
A-1103	Secretarial allowances	7,981.18	7,981.18	100.00%	7,981.18	100.00%
A-1113	Trainees	408,411.33	408,411.33	100.00%	408,411.33	100.00%
A-1115	Contract Agents	1,788,983.39	1,788,983.39	100.00%	1,788,983.39	100.00%
A-1130	Insurance against sickness	211,280.02	211,280.02	100.00%	211,280.02	100.00%
A-1131	Insurance against accidents & occupational disease	23,892.73	23,892.73	100.00%	23,892.73	100.00%
A-1132	Insurance against unemployment	82,524.62	82,524.62	100.00%	82,524.62	100.00%
A-1140	Childbirth and death grants	594.93	594.93	100.00%	594.93	100.00%
A-1141	Travel expenses for annual leave	99,996.80	99,996.80	100.00%	99,996.80	100.00%
A-1178	External services	102,933.88	102,933.88	100.00%	100,593.88	97.73%
A-1190	Salary weightings	370,681.80	370,681.80	100.00%	370,681.80	100.00%
A-1200	Recruitment expenses	49,100.00	49,100.00	100.00%	47,596.10	96.94%
A-1201	Travel expenses	-	0.00	0.00%		
A-1202	Installation resettlement and transfer allowances	-	0.00	0.00%		
A-1203	Removal expenses	-	0.00	0.00%		
A-1204	Temporary daily subsistence allowances	-	0.00	0.00%		
A-1300	Missions & duty travel exp & other ancillary exp.	87,000.00	87,000.00	100.00%	63,273.89	72.73%
A-1410	Medical service	50,000.00	50,000.00	100.00%	40,508.55	81.02%
A-1420	Professional training of staff	235,947.81	235,947.81	100.00%	119,285.25	50.56%
A-1430	Legal services	118,590.66	118,590.66	100.00%	74,989.16	63.23%
A-1520	Staff exchanges	248,437.20	248,437.20	100.00%	248,437.20	100.00%
A-1610	Social contacts between staff	10,966.80	10,966.80	100.00%	3,896.80	35.53%
A-1620	Other welfare expenditure	701,893.28	701,893.28	100.00%	701,893.28	100.00%

A-1630	Early childhood centres and crèches	159,082.29	159,082.29	100.00%	159,082.29	100.00%
A-1700	Entertainment and representation expenses	2,468.14	2,468.14	100.00%	2,468.14	100.00%
	Total Title 1	12,348,867.43	12,348,867.43	100.00%	12,144,471.91	98.34%
A-2000	Rent	571,150.88	571,150.88	100.00%	571,150.88	100.00%
A-2010	Insurance	9,926.08	9,926.08	100.00%	9,926.08	100.00%
A-2020	Water Gas Electricity and Heating	55,516.84	55,516.84	100.00%	55,516.84	100.00%
A-2030	Cleaning and maintenance	325,865.57	325,865.57	100.00%	316,841.57	97.23%
A-2040	Fitting-out of premises	12,261.08	12,261.08	100.00%	12,261.08	100.00%
A-2050	Security and surveillance of buildings	110,500.63	110,500.63	100.00%	102,778.95	93.01%
A-2100	Hardware/Software	437,544.22	437,544.22	100.00%	223,492.38	51.08%
A-2101	Software Development	258,860.00	258,860.00	100.00%	165,705.00	64.01%
A-2102	Other external services for data processing	29,800.00	29,800.00	100.00%	9,800.00	32.89%
A-2200	New purchases of equipment and installations	24,177.17	24,177.17	100.00%	9,102.02	37.65%
A-2203	Maintenance use & repair of tech equip. & instal.	-	0.00	0.00%		
A-2210	Furniture	-	0.00	0.00%		
A-2230	Hire of vehicles	2,822.30	2,822.30	100.00%	2,822.30	100.00%
A-2250	Library stocks purchase of books	-	0.00	0.00%		
A-2300	Stationery and office supplies	20,531.39	20,531.39	100.00%	19,226.46	93.64%
A-2320	Bank charges	2,500.00	2,500.00	100.00%	490.00	19.60%
A-2353	Departmental removals and associated handling	28,968.70	28,968.70	100.00%	26,573.70	91.73%
A-2355	Publications and reproduction of documents	2,000.00	2,000.00	100.00%	1,800.00	90.00%
A-2400	Postage and delivery charges	8,059.15	8,059.15	100.00%	7,092.35	88.00%
A-2410	Telecommunications charges	77,473.76	77,473.76	100.00%	67,522.18	87.15%

A-2411	Telecommunications equipment	-	0.00	0.00%		
A-2550	Miscellaneous expenditure for meetings	5,172.64	5,172.64	100.00%	5,172.64	100.00%
A-2601	Studies surveys consultations	29,476.00	29,476.00	100.00%	13,946.00	47.31%
	Total Title 2	2,012,606.41	2,012,606.41	100.00%	1,621,220.43	80.55%
B3-211	Info soc. respect for priv life & prot. pers. data	422,203.94	422,203.94	100.00%	30,622.96	7.25%
B3-230	Immigration and integration of migrants	1,706,532.86	1,706,532.86	100.00%	524,141.97	30.71%
B3-311	Racism xenophobia and related intolerance	834,763.74	834,763.74	100.00%	402,993.42	48.28%
B3-321	Discrimination	452,760.04	452,760.04	100.00%	45,500.32	10.05%
B3-340	Roma integration	1,614,197.92	1,614,197.92	100.00%	202,448.39	12.54%
B3-350	Rights of the child	79,850.17	79,850.17	100.00%	65,691.96	82.27%
B3-620	Access to justice	659,484.36	659,484.36	100.00%	43,534.44	6.60%
B3-630	Victims of crime & comp.	3,707.62	3,707.62	100.00%	1,678.08	45.26%
B3-700	Annual Report	567,864.23	567,864.23	100.00%	256,545.03	45.18%
B3-701	Research and data collection	112,059.14	112,059.14	100.00%	6,668.80	5.95%
B3-711	Communication and awareness-raising	1,329,961.05	1,329,961.05	100.00%	593,608.70	44.63%
B3-801	Bodies of the Agency	330,244.99	330,244.99	100.00%	235,284.83	71.25%
B3-802	Consultation mechanisms	133,146.10	133,146.10	100.00%	128,377.77	96.42%
B3-900	Reserve for Title 3		0.00	0.00%		
	Total Title 3	8,246,776.16	8,246,776.16	100.00%	2,537,096.67	30.76%
	Total C1	22,608,250.00	22,608,250.00	100.00%	16,302,789.01	72.11%

### 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 2017 €	Commitments 2017 €	% Committed	Payments 2017 €	% Paid (3/1)
A-1178	External services	8,509.13	3,192.62	37.52%	3,192.62	37.52%
A-1300	Missions & duty travel exp & other ancillary exp.	9,076.57	8,392.34	92.46%	8,392.34	92.46%
A-1410	Medical service	6,424.32	2,083.31	32.43%	2,083.31	32.43%
A-1420	Professional training of staff	23,290.79	21,370.37	91.75%	21,370.37	91.75%
A-1430	Legal services	5,409.37	3,126.77	57.80%	3,126.77	57.80%
	Total Title 1	52,710.18	38,165.41	72.41%	38,165.41	72.41%
A-2030	Cleaning and maintenance	10,007.32	9,743.16	97.36%	9,743.16	97.36%
A-2040	Fitting-out of premises	39,417.80	39,417.80	100.00%	39,417.80	100.00%
A-2050	Security and surveillance of buildings	17,211.57	16,531.97	96.05%	16,531.97	96.05%
A-2100	Hardware/Software	248,623.44	243,690.33	98.02%	243,690.33	98.02%
A-2101	Software Development	104,740.00	100,845.00	96.28%	100,845.00	96.28%
A-2200	New purchases of equipment and installations	10,075.86	7,786.18	77.28%	7,786.18	77.28%
A-2230	Hire of vehicles	378.60	378.60	100.00%	378.60	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	5,076.00	5,076.00	100.00%	5,076.00	100.00%
A-2355	Publications and reproduction of documents	590.00	448.03	75.94%	448.03	75.94%
A-2400	Postage and delivery charges	308.20	259.18	84.09%	259.18	84.09%
A-2410	Telecommunications charges	24,229.78	22,777.10	94.00%	22,777.10	94.00%
A-2411	Telecommunications equipment	11,764.95	11,764.95	100.00%	11,764.95	100.00%
A-2601	Studies surveys consultations	23,295.00	23,295.00	100.00%	23,295.00	100.00%
	Total Title 2	497,718.52	484,013.30	97.25%	484,013.30	97.25%
B3-211	Info soc. respect for priv life & prot. pers. data	176,174.77	170,249.07	96.64%	170,249.07	96.64%
B3-230	Immigration and integration of migrants	1,201,217.59	1,153,505.40	96.03%	1,153,505.40	96.03%
B3-311	Racism xenophobia and related intolerance	4,924.57	4,924.57	100.00%	4,924.57	100.00%
B3-321	Discrimination	803,376.89	797,549.12	99.27%	797,549.12	99.27%
B3-340	Roma integration	44,693.08	43,910.66	98.25%	43,910.66	98.25%
B3-350	Rights of the child	140,546.35	138,420.81	98.49%	138,420.81	98.49%
B3-620	Access to justice	1,305,059.78	1,301,669.49	99.74%	1,301,669.49	99.74%
B3-630	Victims of crime & comp.	369,950.69	357,995.20	96.77%	357,995.20	96.77%
B3-700	Annual Report	299,781.98	298,582.73	99.60%	298,582.73	99.60%

B3-711	Communication and awareness-raising	686,015.41	676,668.33	98.64%	676,668.33	98.64%
B3-801	Bodies of the Agency	72,687.54	72,687.54	100.00%	72,687.54	100.00%
B3-802	Consultation mechanisms	66,382.69	65,332.05	98.42%	65,332.05	98.42%
	Total Title 3	5,170,811.34	5,081,494.97	98.27%	5,081,494.97	98.27%
	Total C8	5,721,240.04	5,603,673.68	97.95%	5,603,673.68	97.95%

### Implementation of R0 appropriations

Budget Item	Budget Item Description	Appropriations 2017 €	Commitments 2017 €	% Committed	Payments 2017 €	% 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%

## **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 2017. During the financial year, seven (7) recovery orders were issued and were all cashed in 2017. Five of the recovery orders related to the 2017 European Union subsidy and two related to the 2017 rent subsidy received from the Austrian authorities.

#### Participation of candidate countries in the Agency's work

In 2017, FYROM participated in the work of the Agency. The nomination of the Management Board member took place as from October 2017. The total contribution received amounts to €41,250.

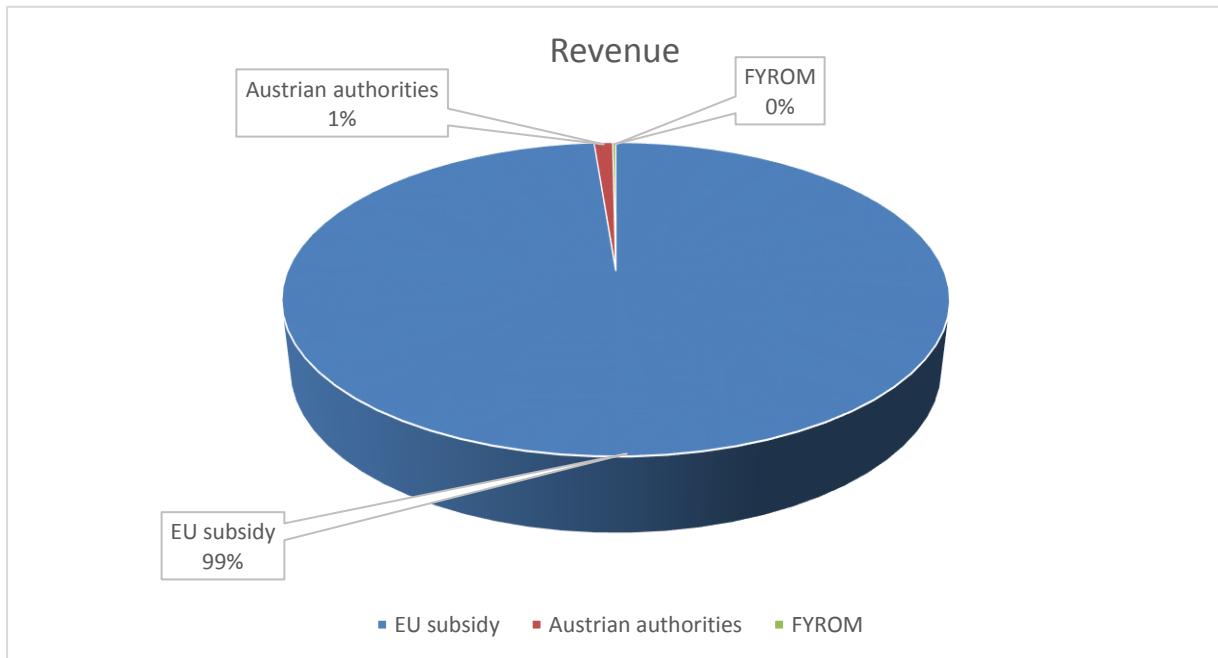
#### Implementation of internal assigned revenue

In 2017, the Agency did not have to its disposal and did not receive any internal assigned revenue.

#### Implementation of earmarked revenue

In 2017, the Agency received from the Austrian authorities the rent contribution for the period January – December 2017 (i.e. €244,000). This amount was not committed in 2017 and was carried over to 2018.

#### 3.2 Overview per contributors





#### 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	<p>Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are <i>financial contributions from third countries to programmes financed by the Union</i>. 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.</p> <p>The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21(2).</p>

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 298, 26.10.2012, 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.