



European Union Agency for Fundamental Rights
(FRA)

Annual Accounts of the FRA for the Financial Year ended
31 December 2017

These accounts have been prepared by the Accounting Officer on 31/01/2018 and drawn up by the Director on 05/2/2018.

The opinion of the Management Board on the final accounts will be given on 17/5/2018.

The present final accounts, together with the opinion of the Management Board, will be sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council by 1st July 2018.

The final accounts will be published on the FRA's website: <http://fra.europa.eu>

...(Signed).....
Accounting Officer

...5/6/2018.....
Date

...(Signed).....
Director

.....5/6/2018.....
Date

Contents

1. Certification of the 2017 Annual Accounts
2. Introduction

Section A: Financial Statements

3. Balance Sheet
4. Statement of Financial Performance
5. Statement of Changes in Net Assets / Liabilities
6. Cash Flow Table
7. Notes to the Financial Statements

Section B: Reports on the Implementation of the 2017 Budget

8. 2017 Budget Outturn
9. 2017 Budget Evolution
10. 2017 Budget Execution – Title 1, 2 and 3 – C1 Appropriations
11. 2017 Budget Execution – Title 1, 2 and 3 - C8 Appropriations
12. 2017 Budget Execution – Title 1, 2 and 3 – R0 Appropriations
13. 2017 Budget - Establishment Plan

1. Certification of the 2017 Annual Accounts

The annual accounts of the FRA for the year 2017 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the FRA in accordance with Article 68 of the Financial Regulation.

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

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the FRA.

Date.....5/6/2018.....
Accounting Officer

Signature.....(Signed).....

2. Introduction

General Information

The FRA is based in Vienna and its primary objective is to provide the relevant institutions, bodies, offices and agencies of the Community and its Member States when implementing Community law, with assistance and expertise relating to fundamental rights in order to support them when they take measures or formulate courses of action within their respective spheres of competence to fully respect fundamental rights.

Legal Basis

The accounts are kept in accordance with the provisions of Title IX of the Financial Regulation of the FRA as adopted by its Management Board on 12 December 2013. These accounting provisions are the same as Title IX of the Framework Financial Regulation for the bodies referred to in Article 208 of Council Regulation (EC, EURATOM) No. 966/2012 on the Financial Regulation applicable to the general budget of the European Communities.

Funding

The FRA's revenue is principally comprised of a subsidy from the Community which is entered into the general budget of the European Union (Commission section).

Organisation of the FRA

The FRA is comprised of the Management Board, the Executive Board, the Scientific Committee, the Director and the staff of the FRA.

FRA Management Board

The FRA Management Board is composed of persons with appropriate experience in the management of public or private sector organisations and, in addition, knowledge in the field of fundamental rights, as follows:

- (a) one independent person appointed by each Member State, having high level responsibilities in an independent national human rights institution or other public or private sector organisation;
- (b) one independent person appointed by the Council of Europe; and
- (c) two representatives of the Commission.

Financial Reporting

The annual accounts of the FRA are comprised of two documents:

- a) Financial statements; and
- b) Reports on implementation of the budget

External Audit

The European Court of Auditors is required to prepare a specific annual report on the FRA in line with the requirements of Article 287(1) of TFEU.

Discharge

The European Parliament is the discharge authority within the EU. This means that, following the audit and finalisation of the annual accounts, it falls to the Council to recommend and then to the European Parliament to give a discharge to the FRA for a given financial year.

Section A:

**Financial Statements of the FRA for the Financial Year ended
31 December 2017**

3. FRA – Balance Sheet

	Note	31.12.2017	31.12.2016
		€	€
A. NON CURRENT ASSETS		827,846	1,061,129
Intangible assets	7.(6)	81,277	72,408
Property, plant and equipment	7.(6)	746,569	988,721
Financial assets		-	-
Long-term pre-financing		-	-
Long-term receivables and recoverables		-	-
B. CURRENT ASSETS		7,043,401	6,495,122
Inventories		-	-
Pre-financing	7.(8)	98,827	-
Receivables and recoverables	7.(9)	137,037	242,623
Financial assets		-	-
Cash and cash equivalents	7.(10)	6,807,537	6,252,499
TOTAL ASSETS		7,871,247	7,556,251
C. NON CURRENT LIABILITIES		-	-
Pension and other employee benefits		-	-
Provisions for risks and liabilities		-	-
Financial liabilities		-	-
Long-term liabilities to consolidated entities		-	-
TOTAL NON CURRENT LIABILITIES		-	-
D. CURRENT LIABILITIES		1,767,455	1,633,423
Employee benefits		-	-
Provisions for risks and liabilities	7.(11)	-	-
Financial liabilities		-	-
Payables	7.(12)	1,767,455	1,633,423
TOTAL LIABILITIES		1,767,455	1,633,423
E. NET ASSETS / LIABILITIES		6,103,792	5,922,828
Reserves		-	-
Accumulated result	5	6,103,792	5,922,828
B. Minority interest		-	-
TOTAL NET ASSETS / LIABILITIES		6,103,792	5,922,828

Signature(Signed).....

Director

Date.....5/6/2018.....

4. FRA – Statement of Financial Performance

		2017 €	2016 €
GNI based resources		-	-
VAT resources		-	-
Traditional Own Resources		-	-
Funds transferred from the Commission to other Institutions		-	-
Contributions of EFTA countries belonging to the EEA		-	-
Fines		-	-
Recovery of expenses		-	-
European Union contribution		22,490,934	21,156,262
Other operating revenue		244,000	245,621
TOTAL OPERATING REVENUE	7.(13)	22,734,934	21,401,883
Administrative expenses		-14,970,908	-13,857,794
Staff expenses		-11,741,824	-11,089,686
Fixed asset related expenses		-479,440	-485,251
Pensions		-	-
Other administrative expenses		-2,749,644	-2,282,857
Operating expenses		-7,583,062	-8,425,947
Centralized Direct Management		-	-
Centralized Indirect Management		-	-
Decentralized Management		-	-
Shared Management		-	-
Joint Management		-	-
Other operating expenses		-7,583,062	-8,425,947
TOTAL ADMINISTRATIVE AND OPERATING EXPENSES	7.(14)	-22,553,970	-22,283,741
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		180,964	-881,858
Financial revenues		-	-
Financial expenses		-	-
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method		-	-
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		180,964	-881,858
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES			
Minority interest		-	-
Extraordinary gains (+)		-	-
Extraordinary losses (-)		-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		-	-
ECONOMIC RESULT OF THE YEAR		180,964	-881,858

5. FRA - Statement of Changes in Net Assets/Liabilities

	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Total Net Assets/Liabilities
	Fair value reserve	Other reserves			
	€	€	€	€	€
Balance as of 31 December 2015	-	-	7,437,248	(632,562)	6,804,686
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the Economic Result of Previous Year	-	-	(632,562)	632,562	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result of the Year	-	-	-	(881,858)	(881,858)
Balance as of 31 December 2016	-	-	6,804,686	(881,858)	5,922,828
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the economic Result of the Previous Year	-	-	(881,858)	881,858	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result for the Year	-	-	-	180,964	180,964
Balance as of 31 December 2017	-	-	5,922,828	180,964	6,103,792

6. FRA - Cash Flow Table

Cash Flows from operating activities	2017 €	2016 €
Surplus/(deficit) from operating activities	180,964	-881,858
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	46,089	50,412
Depreciation (tangible fixed assets) +	433,351	434,839
Increase/(decrease) in Provisions for risks and liabilities	-	-
Increase/(decrease) in Employee benefits	-	-
Increase/(decrease) in Value reduction for doubtful debts	-	-
(Increase)/decrease in Stock	-	-
(Increase)/decrease in Long term Pre-financing	-	-
(Increase)/decrease in Short Term Pre-financing	-98,827	310,675
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	105,585	-33,856
(Increase)/decrease in Receivables related to consolidated EC entities	-	-
Increase/(decrease) in Other Long term liabilities	-	-
Increase/(decrease) in Accounts payable	219,455	-70,834
Increase/(decrease) in Liabilities related to consolidated EC entities	-85,422	96,270
(Gains)/losses on sale of Property, plant and equipment	-	-
Extraordinary items	-	-
Net cash Flow from operating activities	801,195	-94,352
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-246,157	-276,201
Proceeds from tangible and intangible fixed assets (+)	-	-
Purchase of investments	-	-
Proceeds of investments	-	-
Granting of loans	-	-
Repayments of loans	-	-
Financial revenues	-	-
Extraordinary items	-	-
Net cash flow from investing activities	-246,157	-276,201
Financing activities		
Repayments of borrowings	-	-
Proceeds of borrowings	-	-
Increase/(decrease) other financial liabilities	-	-
Distributions paid to Member States (-)	-	-
Financial expenses	-	-
Extraordinary items	-	-
Net Cash Flow from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	555,038	-370,553
Cash and cash equivalents at the beginning of the period	6,252,499	6,623,052
Cash and cash equivalents at the end of the period	6,807,537	6,252,499

7. Notes to the Financial Statements

1) Legal Basis and Accounting Rules

The following annual accounts, together with the reports on implementation of the budget of the FRA, have been drawn up in accordance with Article 21 of Council Decision 168/2007 and Article 92 of the Financial Rules of the FRA.

These financial statements are prepared on the basis of the EU Accounting Rules as adopted by the Commission's Accounting Officer which adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.

The accounting system of the FRA comprises general accounts and budget accounts. These accounts are kept in Euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget and are based on the modified cash accounting principle. The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet as at 31 December.

The FRA's financial statements have been drawn up using the methods of preparation as set out in the accounting rules laid down by the European Commission's Accounting Officer.

2) Accounting Principles

The objectives of the financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the FRA, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

Article 95 of the Financial Rules of the FRA sets out the accounting principles to be applied in drawing up the financial statements.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting rule 2 and are the same as those described in IPSAS 1, i.e.:

- fair presentation
- going concern
- consistency of presentation
- comparability of information
- aggregation
- offsetting
- accrual basis

3) Reporting Currency

The reporting currency is Euro (€). All figures have been rounded to the nearest Euro.

Assets and liabilities that exist in currencies other than the Euro at 31 December 2017 are converted into Euro on the basis of the exchange rate ruling at that date, except for tangible and intangible assets, which retain their value in Euro at the rate applied when they were purchased.

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

4) Chart of Accounts

The chart of accounts used by the FRA follows the structure of the chart of the accounts of the European Commission.

5) Use of Estimates

Preparation of the financial statements, in conformity with the generally accepted accounting principles, requires management to make estimates and assumptions that affect reported amounts presented and disclosed in the financial statements of the FRA. Significant estimates and assumptions in these financial statements require judgement and are used for, but not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results reported in future periods may be different from these estimates. Changes in estimates are reflected in the period in which they become known.

With regard to accrued charges, the estimates used are based on the FRA's judgement as to the percentage completion of deliveries relating to each budgetary commitment.

6) Non-Current Assets

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

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

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

Assets are reviewed for impairment annually and, if appropriate, the carrying amounts are adjusted. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Intangible Assets

Intangible assets are identifiable non-monetary assets without physical substance. Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.

Internally developed intangible assets are capitalised when the relevant criteria of the EU Accounting rules are met. The costs able to be capitalised include all directly attributable costs necessary to create, produce and prepare the asset in order for it to operate in the manner intended by management. Costs associated with research activities, uncapitalised development and maintenance costs are recognised as expenses as incurred.

	Computer Software (Intangible) €
Gross carrying value at 1.1.2017	684,860
Transfer of assets under construction brought forward form 2016 and installed in 2017	-
Additions in year	54,958
Disposals	-
Gross BV at 31.12.2017	739,818
Accumulated depreciation at 1.1.2017	(612,452)
Charge for 2017	(46,089)
Disposals	-
Accumulated depreciation at 31.12.2017	(658,541)
Net carrying value at 1.1.2017	72,408
Net carrying value at 31.12.2017	81,277
Assets Under Construction	-
Total net carrying value at 31.12.2017	81,277

	2017	2016
	€	€
Software development expenditure incurred in the year	<u>193,444</u>	<u>100,606</u>

Property, Plant and Equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the FRA and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Assets under construction are not depreciated as these assets are not yet available for use.

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

	Leasehold Improvements	Computer Hardware	Other Fixtures and Fittings	Furniture and Vehicles	Total €
Gross carrying value at 1.1.2017	1,818,815	1,669,046	488,631	526,337	4,502,829
Transfer of assets under construction brought forward from 2016 and installed in 2017	-	-	-	-	-
Additions	43,408	125,767	18,993	3,031	191,199
Disposals	-	-	-	-	-
Gross BV at 31.12.2017	1,862,223	1,794,813	507,624	529,368	4,694,028
Accumulated depreciation at 1.1.2017	(1,325,032)	(1,343,275)	(444,155)	(401,646)	(3,514,108)
Charge for 2017	(198,407)	(180,014)	(17,918)	(37,012)	(433,351)
Disposals	-	-	-	-	-
Accumulated depreciation at 31.12.2017	(1,523,439)	(1,523,289)	(462,073)	(438,658)	(3,947,459)
Net carrying value at 1.1.2017	493,783	325,771	44,476	124,691	988,721
Net carrying value at 31.12.2017	338,784	271,524	45,551	90,710	746,569
Assets Under Construction	-	-	-	-	-
Total net carrying value at 31.12.2017	338,784	271,524	45,551	90,710	746,569

7) Leases

Leases where the lessor retains a significant proportion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the economic outturn account on a straight line basis over the period of the lease. All such arrangements entered into by the FRA are assessed for operating or finance lease elements.

	2017	2016
	€	€
Minimum lease payments charged to the economic outturn account (operating leases – rental of office premises and photocopiers)	<u>815,150</u>	<u>815,150</u>

Future minimum operating lease payments (office premises):

	2017	2016
	€	€
Amounts due within 1 year	679,291	815,150
Amounts due in > 1 year and < 5 years	-	679,291
Amounts due in > 5 years	-	-
	<u>679,291</u>	<u>1,494,441</u>

The FRA has not entered into any financing leases.

The lease payments relate to a rental contract which had an initial minimum lease period of ten years. At the end of the minimum lease period the lease becomes an indefinite rental contract which the FRA can terminate within the legal period of notice.

8) Pre-financing

	2017	2016
	€	€
Non-cleared pre-financing at end of year	374,150	61,331
Accrued charges on pre-financing	<u>(275,323)</u>	<u>(61,331)</u>
Open pre-financing at end of year	<u>98,827</u>	<u>-</u>

No write-offs and no new or additional provisions were made in the year.

9) Receivables and Recoverables

Receivables and recoverables are carried at their original amount less any write-down for impairment.

	2017	2016
	€	€
VAT reimbursement due from Austrian authorities	39,954	98,742
Deferrals/Prepayments	66,029	90,231
Sundry amounts receivable	<u>31,054</u>	<u>53,650</u>
Total amount due in < 1 year	<u>137,037</u>	<u>242,623</u>

All amounts are neither past due nor impaired. No write-offs and no new or additional provisions were made in the year.

All receivables and recoverables concern non-exchange revenues.

In December 2017 the FRA signed a cooperation agreement with the Financial Mechanism Office (FMO). Under the agreement, the FMO will contribute no more than €1,500,000 towards the FRA's expenses for certain activities over the period 2017-2024. The first disbursement of €107,143 was received by the FRA in January 2018.

The credit quality of receivables and recoverables that are neither past due nor impaired is as follows:

	2017	2016
	€	€
Counterparty with external credit rating - Austrian authorities (Moody's Aa1)	39,954	98,742
Counterparty without external credit rating - European Commission	-	-
Counterparty without external credit rating - debtors who have never defaulted	<u>97,083</u>	<u>143,881</u>
Total amount due in < 1 year	<u>137,037</u>	<u>242,623</u>

10) Cash and Cash Equivalents

Cash and cash equivalents include cash at hand and deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

	2017 €	2016 €
Bank current accounts	<u>6,807,537</u>	<u>6,252,499</u>

The FRA's bank accounts are held with ING (Belgium) SA and Raiffeisen Bank International AG.

11) Provisions for Risks and Liabilities

Provisions are recognised when the FRA has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ("expected value" method).

	2017 €	2016 €
Provisions	<u>-</u>	<u>-</u>
Increase / (decrease) in provisions in the year	<u>(-)</u>	<u>(-)</u>

12) Payables

The FRA's financial liabilities are its payables. They are classified as current liabilities, except for when they mature more than 12 months after the balance sheet date.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the FRA.

	2017 €	2016 €
Pre-financing from consolidated entity – European Commission	117,316	202,738
Payables due to consolidated entity – European Commission	-	-
Payables due to consolidated entity – Translation Centre	-	-
Total payable to Consolidated Entities	<u>117,316</u>	<u>202,738</u>
Payables due to non-consolidated entities	248,968	473,277
Staff holiday accrual	276,062	262,209
Other accruals	<u>1,125,109</u>	<u>695,199</u>
Total amount due in < 1 year	<u>1,767,455</u>	<u>1,633,423</u>
Total amount due in > 1 year and < 5 years	<u>-</u>	<u>-</u>
Total amount due in > 5 years	<u>-</u>	<u>-</u>

13) Total Operating Revenue

The FRA's revenue is principally comprised of non-exchange revenue.

Revenue and corresponding receivables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate.

The FRA's main sources of revenue were:

	2017 €	2016 €
Annual Subsidy – European Commission	22,490,934	21,156,262
Funds received from the Translation Centre for the bodies of the EU	-	-
Total European Union contribution	<u>22,490,934</u>	<u>21,156,262</u>
Contributions from the Austrian authorities	244,000	244,000
Other Revenue	-	1,621
	<u>22,734,934</u>	<u>21,401,883</u>

14) Total Administrative and Operating Expenditure

According to the EU accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Commission which aim to ensure that the financial statements reflect a true and fair view.

The FRA's main expenditure was:

	2017	2016
	€	€
Staff related expenditure	11,741,824	11,089,686
Depreciation	479,440	485,251
Loss on asset disposals	-	-
Administrative expenditure	2,749,644	2,282,857
Operational expenditure	<u>7,583,062</u>	<u>8,425,947</u>
	<u>22,553,970</u>	<u>22,283,741</u>

Transactions with the European Commission, included above:

	2017	2016
	€	€
Administrative expenditure	187,874	138,800
Operating expenditure	<u>271,261</u>	<u>400,440</u>
	<u>459,135</u>	<u>539,240</u>

Transactions with the Translation Centre for the Bodies of the EU included above:

	2017	2016
	€	€
Administrative expenditure	47,888	4,604
Operating expenditure	<u>957,276</u>	<u>1,462,191</u>
	<u>1,005,164</u>	<u>1,466,795</u>

Transactions with the European Aviation Safety Agency included above:

	2017	2016
	€	€
Administrative expenditure	<u>1,187</u>	<u>1,196</u>
	<u>1,187</u>	<u>1,196</u>

Transactions with the European Food Safety Agency included above:

	2017	2016
	€	€
Administrative expenditure	<u>1,473</u>	-
	<u>1,473</u>	-

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

15) Contingent Assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the FRA. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

Contingent Assets	2017 €	2016 €
Guarantees received on pre-financing paid on contracts	<u>-</u>	<u>-</u>

16) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the FRA; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

	2017 €	2016 €
Amounts contracted for at the year end for goods and services to be delivered in future	<u>5,204,255</u>	<u>5,143,654</u>
Increase / (decrease) in contingent liabilities	<u>60,601</u>	<u>(654,818)</u>

Contingent liabilities are based on the total value of commitments carried forward the end of the year. Any unused amounts on commitments carried forward will be reimbursed to the European Commission in 2017.

No. of legal cases pending	<u>4</u>	<u>4</u>
----------------------------	----------	----------

No write-offs or provisions were made in the year.

17) Related Party Transactions

The related parties of the FRA are the key management personnel. Transactions between the FRA and the key management personnel take place as part of the normal operations and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU Accounting rules.

	2017	2016
Number of Authorising Officers at the year-end	<u>1</u>	<u>1</u>
Analysis by Grade:	2017	2016
AD 15	-	-
AD14	1	1

The Authorising Officer is remunerated in accordance with the Staff Regulations of the European Communities.

18) Pension Obligations

The FRA's staff are members of the European Communities Pension Scheme which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. FRA staff contribute 10.1% of their basic salaries to the pension scheme and an additional contribution is made by the European Commission. The cost to the European Commission is not reflected in the FRA's accounts.

Future benefits payable to FRA staff under the European Communities Pension Scheme are accounted for in the accounts of the European Commission. No provisions for such pensions are made in these accounts.

19) Guarantees Provided by Third Parties

2017	2016
------	------

	€	€
Bank guarantee	<u>1,000,000</u>	<u>1,000,000</u>

As part of the rental agreement relating to the FRA's premises, on 21st December 2007 Raiffeisen Zentralbank Oesterreich AG provided a bank guarantee to the landlord of the FRA's premises for an amount of €1,000,000. The bank guarantee is valid for one year but is automatically extended by the bank each year.

20) Events after the Balance Sheet Date

At the date of transmission of these annual accounts, no material issues were reported that would require separate disclosure under this section. The annual accounts and related notes were prepared using the most recently available information and this is reflected in the information presented.

21) Changes in Accounting Policies

There were no changes in the accounting policies in 2016 and 2017.

22) Reconciliation Between Budgetary Outturn and Economic Outturn

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

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

	2017 €	2016 €
Accumulated Budget Outturn		
Amount due to the Commission	117,316 (117,316)	202,738 (202,738)
Impact on Fixed Assets		
Fixed asset purchases	246,157	276,201
Depreciation charge / losses on disposal	(479,440)	(485,251)
Impact on Deferred/Accrued Expenses in Year		
Accrued expenses in the year	(1,374,078)	(1,168,476)
Deferred expenses in the year	66,029	90,231
Adjustment for current year's carry-overs – neutralisation of C8s	6,549,461	5,965,240
Reversal of Previous Year's Deferred/Accrued Expenses		
Reversal of accrued expenses in prior year	1,168,476	1,281,624
Reversal of deferred expenses in the year	(90,231)	(120,477)
Reversal of prior year's carry-overs – neutralisation of C8s	(5,965,240)	(6,401,560)
Impact of Supplier Pre-financing		
Supplier pre-financing in year	98,827	-
Reversal supplier pre-financing in prior year	-	(310,675)
Other Impacts		
Staff holiday carried over – current year's accrual	(276,062)	(262,209)
Reversal staff holiday carried over – prior year's accrual	262,209	228,350
Reversal accrued income in prior years	(25,144)	-
Accrued revenue in year	-	25,144
Balance per Economic Outturn Account	<u>180,964</u>	<u>(881,858)</u>

23) Financial Risk Management Policies

The following disclosures with regard to the financial risk management of the FRA relate to the treasury operations carried out by the FRA in order to implement its budget.

a. TYPES OF RISK

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate, because of changes in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk. (The FRA has no significant other price risk).

(1) Currency risk is the risk that the FRA's operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.

(2) Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa.

(3) Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

(4) Liquidity risk is the risk that arises from the difficulty of selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation.

b. RISK MANAGEMENT POLICIES

Borrowing & Lending activities

The lending and borrowing transactions, as well as related treasury management, are carried out by the FRA according to the respective Financial Rules. The FRA currently has no loans or overdrafts.

Treasury

The rules and principles for the management of the FRA's treasury operations are laid down in the Financial and Implementing Rules. As a result of the above rules, the following main principle applies: bank accounts opened in the name of the FRA may not be overdrawn.

Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the Financial Rules, the FRA's internal control standards, and audit principles. A written memorandum of understanding and documented procedures regulate the management of the FRA's treasury and payment operations respectively, with the objective of limiting operational and financial risk and ensuring an adequate level of control. They cover the different areas of operation (for example: payment execution and cash management, cash flow forecasting, etc.).

c. CURRENCY RISKS

Borrowing & Lending activities

As most financial assets and liabilities are held in EUR, the FRA has no material foreign currency risk.

Treasury

As all bank accounts are held in EUR, the FRA has no material foreign currency risk with regard to these assets.

d. INTEREST RATE RISK

Borrowing & Lending activities

The FRA has no borrowings or loans with variable interest rates.

Treasury

The FRA's treasury does not borrow any money and, as a consequence it is not exposed to interest rate risk. It does, however, earn interest on balances it holds on its banks accounts. The FRA has, therefore, put in place measures to ensure that interest earned on its bank accounts regularly reflects market interest rates, as well as their possible fluctuation. Overnight balances held on commercial bank accounts earn interest on a daily basis but paid quarterly.

For the annual accounts of the FRA, the interest calculation is linked to the ECB marginal rate for its main refinancing operations. As a result no risk exists that the FRA earns interest at rates lower than market rates.

e. CREDIT RISK

Borrowing & Lending activities

Pre-financing payments are only made to suppliers if they satisfy the FRA's minimum financial and economic capacity requirements.

Treasury

Specific guidelines are applied for the selection of commercial banks in order to minimise counterparty risk to which the FRA is exposed:

All commercial banks are selected by call for tenders. The minimum short term credit rating required for admission to the tendering procedures is Moody's P-1 or equivalent (S&P A-1 or Fitch F1). A lower level may be accepted in specific and duly justified circumstances.

The credit ratings of the commercial banks where the FRA has accounts are reviewed regularly.

f. LIQUIDITY RISK

Borrowing & Lending activities

Pre-financing guarantees are only accepted from banks with long term deposit ratings of at least A2 from any of the three main ratings agencies.

Treasury

The FRA's budget ensures that overall cash resources for a given year are always sufficient for the execution of all payments. In fact, commitment appropriations equal the amount of payment appropriations for the budgetary year. The FRA's EU subsidy is, however, received in four equal instalments over the year, in accordance with the memorandum of understanding with the European Commission. Payments are subject to certain seasonality.

In order to ensure that available treasury resources are always sufficient to cover the payments to be executed in any given month, procedures regarding regular cash forecasting are in place. Seasonality of expenditure and overall budgetary restrictions in recent years have resulted in the need for increased monitoring of the rhythm of payments over the year. In addition to the above, in the context of the FRA's daily treasury operations, automated cash management tools ensure that sufficient liquidity is available on each of the Commission's bank accounts, on a daily basis.

Section B:

**Reports on the Implementation of the Budget of the FRA for the Financial Year ended
31 December 2017**

BUDGETARY STRUCTURE AND PRINCIPLES

The budgetary outturn account was prepared in accordance with the requirements of Commission Regulation (Article 143, Regulation (EU, Euratom) No 966/2012: Rules governing the accounts).

The budgetary accounts are kept in accordance with the Financial Regulation and its rules of application. The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the implementation of the FRA's founding regulation.

Every year, the FRA estimates its revenue and expenditure for the year and draws up a draft budget which it sends to the Commission. The Commission then sends it to the budgetary authority. On the basis of this draft budget, the Council draws its position which is then the subject of negotiations between the two arms of the budgetary authority. The President of the Parliament declares that the joint draft has been finally adopted, thus making the budget enforceable. The task of executing the budget is the responsibility of the FRA.

The budget structure for the FRA consists of administrative and operational appropriations and has only non-differentiated appropriations, meaning that the commitment and the payment appropriations are of the same amount. Non-differentiated appropriations are used to finance operations of an annual nature (which comply with the principle of annuality).

Origin of Appropriations

The main source of appropriations is the FRA's budget for the current year. However, there are other types of appropriations resulting from the provisions of the Financial Regulation. They come from previous financial years or outside sources:

– **Initial budget appropriations** adopted for the current year can be supplemented with transfers between lines and by amending budgets.

– **Appropriations carried over** from previous year or made available again also supplement the current budget. These are:

- (i) non-differentiated payment appropriations which may be carried over automatically for one financial year only;
- (ii) appropriations carried over by decision of the FRA in one of two cases: if the preparatory stages have been completed or if the legal base is adopted late.

– **Assigned revenue** which is made up of:

- (i) internal assigned revenue, such as refunds, where the amounts are assigned revenue on the budget line which incurred the initial expenditure and may be carried over for one year only;
- (ii) external assigned revenue, such as contributions from Member States.

Composition of Appropriations Available

– Initial budget = appropriations voted in year N-1;

– Final budget appropriations = initial budget appropriations adopted + amending budget appropriations + transfers + additional appropriations;

– Additional appropriations = assigned revenue (see above) + appropriations carried over from the previous financial year.

Calculation of the Budget Outturn

The revenue entered in the accounts is the amount actually received during the course of the year. For the purposes of calculating the budget outturn for the year, expenditure comprises payments made against the year's appropriations plus any of the appropriations for that year that are carried over to the following year. Payments made against the year's appropriations means payments that are made by the accounting officer by 31 December of the financial year.

The following are added to or deducted from the resulting figure:

- the net balance of cancellations of payment appropriations carried over from previous years and any payments which, because of fluctuations in the euro rate, exceed non-differentiated appropriations carried over from the previous year; and
- the balance of exchange-rate gains and losses recorded during the year.

Payment appropriations carried over include: automatic carryovers and carryovers by decision. The cancellation of unused payment appropriations carried over from the previous year shows the cancellations of appropriations carried over automatically and by decision. It also includes the decrease in assigned revenue appropriations carried over to the next year in comparison with 2016.

Budgetary principles

The budget of the FRA has been established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in the Financial Regulation of the FRA.

8. 2017 Budget Outturn

		2017 €	2016 €
REVENUE			
Commission subsidy (for the operating budget Titles 1,2 and 3)	+	22,608,250.00	21,359,000.00
PHARE funds from the Commission	+	-	-
Other contributions and funding received via the Commission			
Other donors			
Fee income			
Other revenue	+	244,000.00	244,837.46
TOTAL REVENUE (a)		22,852,250.00	21,603,837.46
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	12,144,471.91	11,565,999.01
Appropriations carried over	-	204,395.52	52,710.18
<i>Title II: Administrative Expenses</i>			
Payments	-	1,865,220.43	1,845,225.14
Appropriations carried over	-	635,385.98	741,718.52
<i>Title III: Operating Expenditure</i>			
Payments	-	2,537,096.67	2,470,535.81
Appropriations carried over	-	5,709,679.49	5,170,811.34
TOTAL EXPENDITURE (b)	-	23,096,250.00	21,847,000.00
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-244,000.00	-243,162.54
Cancellation of unused payment appropriations carried over from previous year	+	117,566.36	201,117.11
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	244,000.00	244,000.00
Exchange differences for the year (gain +/-loss -) *	+/-	-250.48	783.45
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		117,315.88	202,738.02
Balance year N-1	+/-	202,738.02	104,245.30
Positive balance from year N-1 reimbursed in year N to the Commission	-	-202,738.02	-104,245.30
Result used for determining amounts in general accounting		117,315.88	202,738.02
Commission subsidy - agency registers accrued revenue and Commission accrued expense		22,490,934.12	21,156,261.98
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		117,315.88	202,738.02

Not included in the budget outturn:

Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission	+	N/A	N/A
---	---	-----	-----

BUDGET OUTTURN FOR THE YEAR

The economic outturn for the year is calculated on the basis of accrual accounting principles. The budget outturn is, however, based on modified cash accounting rules, in accordance with the Financial Regulation. As the economic outturn and the budget outturn both cover the same underlying operational transactions, it is important to ensure that they reconcile.

The actual budgetary revenue for a financial year corresponds to the revenue collected from entitlements established in the course of the year and amounts collected from entitlements established in previous years. Therefore the entitlements established in the current year but not yet collected are to be deducted from the economic outturn for reconciliation purposes as they do not form part of budgetary revenue. On the contrary, the entitlements established in previous years and collected in current year must be added to the economic outturn for reconciliation purposes.

The net accrued revenue mainly consists of recoverable legal fees. Only the net-effect, i.e. accrued revenue for current year minus reversal accrued revenue from previous year, is taken into consideration. The net accrued expenses mainly consist of accruals made for year-end cut-off purposes, i.e. eligible expenses incurred by beneficiaries of EU funds but not yet charged to the FRA. While accrued expenses are not considered as budgetary expenditure, payments made in the current year relating to invoices registered in prior years are part of current year's budgetary expenditure.

The net effect of pre-financing is the combination of (1) the new pre-financing amounts paid in the current year and recognised as budgetary expenditure of the year and (2) the clearing of the pre-financing paid in current year or previous years through the acceptance of eligible costs. The latter represent an expense in accrual terms but not in the budgetary accounts since the payment of the initial pre-financing had already been considered as a budgetary expenditure at the time of its payment.

Besides the payments made against the year's appropriations, the appropriations for that year that are carried to the next year also need to be taken into account in calculating the budget outturn for the year. The same applies for the budgetary payments made in the current year from carry-overs and the cancellation of unused payment appropriations.

The movement in provisions relates to year-end estimates made in the accrual accounts (employee benefits mainly) that do not impact the budgetary accounts. Other reconciling amounts comprise different elements such as asset depreciation, asset acquisitions, capital lease payments and financial participations for which the budgetary and accrual accounting treatments differ.

See Note 7.(22) for details of the reconciliation of the budget outturn with the economic outturn for the year.

9. 2017 Budget Evolution

				2017 Adopted Budget	Total Transfers / Amendments	Final 2017 Budget
Title 1	STAFF					
	Item	A-1100	Basic salaries	6,022,500	-88,968	5,933,532
	Item	A-1101	Family allowances	849,000	-80,266	768,734
	Item	A-1102	Expatriation and foreign-residence allowances	889,000	-3,165	885,835
	Item	A-1103	Secretarial allowances	8,000	-19	7,981
	Item	A-1113	Trainees	439,000	-30,589	408,411
	Item	A-1115	Contract Agents	2,047,000	-258,017	1,788,983
	Item	A-1130	Insurance against sickness	203,000	8,280	211,280
	Item	A-1131	Insurance against accidents and occupational disease	43,000	-19,107	23,893
	Item	A-1132	Insurance against unemployment	77,000	5,525	82,525
	Item	A-1140	Childbirth and death grants	1,000	-405	595
	Item	A-1141	Travel expenses for annual leave	125,000	-25,003	99,997
	Item	A-1150	Overtime	0	0	0
	Item	A-1175	Interim services	0	0	0
	Item	A-1178	External services	112,000	-9,066	102,934
	Item	A-1190	Salary weightings	392,000	-21,318	370,682
Total 1 1				11,207,500	-522,119	10,685,381
	Item	A-1200	Recruitment expenses	36,000	13,100	49,100
	Item	A-1201	Travel expenses	6,000	-6,000	0
	Item	A-1202	Installation, resettlement and transfer allowances	46,000	-46,000	0
	Item	A-1203	Removal expenses	50,000	-50,000	0
	Item	A-1204	Temporary daily subsistence allowances	55,000	-55,000	0
Total 1 2				193,000	-143,900	49,100
	Item	A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	80,000	7,000	87,000
Total 1 3				80,000	7,000	87,000
	Item	A-1400	Restaurants and canteens	0	0	0
	Item	A-1410	Medical service	60,000	-10,000	50,000
	Item	A-1420	Professional training of staff	175,000	60,948	235,948
	Item	A-1430	Legal expenses	70,000	48,591	118,591
Total 1 4				305,000	99,538	404,538
	Item	A-1520	Staff exchanges	400,000	-151,563	248,437
Total 1 5				400,000	-151,563	248,437
	Item	A-1610	Social contacts between staff	15,000	-4,033	10,967
	Item	A-1620	Other welfare expenditure	699,000	2,893	701,893
	Item	A-1630	Early childhood centres and crèches	167,000	-7,918	159,082
Total 1 6				881,000	-9,058	871,942
	Item	A-1700	Entertainment and representation expenses	3,000	-532	2,468
Total 1 7				3,000	-532	2,468
	Item	A-1900	Reserve for Title 1	0	0	0
Total 1 9				0	0	0
Total TITLE 1				13,069,500	-720,633	12,348,867
Title 2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATIONAL EXPENDITURE					
	Item	A-2000	Rent	612,000	203,151	815,151
	Item	A-2010	Insurance	13,000	-3,074	9,926
	Item	A-2020	Water, gas, electricity and heating	80,000	-24,483	55,517
	Item	A-2030	Cleaning and maintenance	306,000	19,866	325,866
	Item	A-2040	Fitting-out of premises	15,000	-2,739	12,261

	Item	A-2050	Security and surveillance of buildings	118,000	-7,499	110,501
	Item	A-2090	Other expenditure on buildings	0	0	0
Total 2 0				1,144,000	185,221	1,329,221
	Item	A-2100	Hardware/Software	415,000	22,544	437,544
	Item	A-2101	Software Development	299,000	-40,140	258,860
	Item	A-2102	IT services	50,000	-20,200	29,800
Total 2 1				764,000	-37,796	726,204
	Item	A-2200	Technical equipment and installations	10,000	14,177	24,177
	Item	A-2203	Maintenance, use and repair of technical equipment and installations	5,000	-5,000	0
	Item	A-2210	Furniture	7,000	-7,000	0
	Item	A-2230	Hire of vehicles	2,000	822	2,822
	Item	A-2250	Library stocks, purchase of books	1,000	-1,000	0
	Item	A-2252	Subscriptions to newspapers and periodicals	0	0	0
Total 2 2				25,000	1,999	26,999
	Item	A-2300	Stationery and office supplies	23,000	-2,469	20,531
	Item	A-2320	Bank charges	3,000	-500	2,500
	Item	A-2330	Legal expenses	0	0	0
	Item	A-2353	Departmental removals and associated handling	18,000	10,969	28,969
	Item	A-2355	Publications and reproduction of documents	2,000	0	2,000
Total 2 3				46,000	8,000	54,000
	Item	A-2400	Postage and delivery charges	16,000	-7,941	8,059
	Item	A-2410	Telecommunications charges	103,000	-25,526	77,474
	Item	A-2411	Telecommunications equipment	7,000	-7,000	0
Total 2 4				126,000	-40,467	85,533
	Item	A-2550	Miscellaneous expenditure for meetings	11,000	-5,827	5,173
Total 2 5				11,000	-5,827	5,173
	Item	A-2601	Studies, surveys, consultations	20,000	9,476	29,476
Total 2 6				20,000	9,476	29,476
	Item	A-2900	Reserve for Title 2	0	0	0
Total 2 9				0	0	0
Total TITLE 2				2,136,000	120,606	2,256,606
Title 3 OPERATING EXPENDITURE						
	Item	B0-3211	Information society and, in particular, respect for private life and protection of personal data	87,000	335,204	422,204
	Item	B0-3221	Visa and border control	0	0	0
	Item	B0-3230	Immigration and integration of migrants, visa and border control and asylum	1,520,000	186,533	1,706,533
Total 3 2				1,607,000	521,737	2,128,737
	Item	B0-3311	Racism, xenophobia and related intolerance	760,000	74,764	834,764
	Item	B0-3321	Discrimination	380,000	72,760	452,760
	Item	B0-3340	Roma integration	1,645,000	-30,802	1,614,198
	Item	B0-3350	Rights of the child	95,000	-15,150	79,850
Total 3 3				2,880,000	101,572	2,981,572
	Item	B0-3620	Access to justice	246,000	413,484	659,484
	Item	B0-3630	Victims of crime, including compensation to victims of crime	31,000	-27,292	3,708
Total 3 6				277,000	386,192	663,192
	Item	B0-3700	Annual Report	430,000	137,864	567,864
	Item	B0-	Research and data collection	120,000	-7,941	112,059

		3701				
	Item	B0-3711	Communication and awareness-raising	1,530,000	-200,039	1,329,961
Total 3 7				2,080,000	-70,116	2,009,884
	Item	B0-3801	Bodies of the Agency	300,000	30,245	330,245
	Item	B0-3802	Consultation mechanisms	200,000	-66,854	133,146
Total 3 8				500,000	-36,609	463,391
	Item	B0-3900	Reserve for Title 3	155,000	-155,000	0
Total 3 9				155,000		155,000
Total TITLE 3				7,499,000	747,776	8,246,776
Total TITLE 1 + 2			EURO	15,205,500	-600,026	14,605,474
Total budget			EURO	22,704,500		22,852,250

10. 2017 Budget Execution – Title 1, 2 and 3 – C1 Appropriations

Budget Item	Official Budget Item Description	Appropriation (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
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%	-	
A-1202	Installation resettlement and transfer allowances	-	-	0.00%	-	
A-1203	Removal expenses	-	-	0.00%	-	
A-1204	Temporary daily subsistence allowances	-	-	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%
	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 equipment & installations	-	-	0.00%	-	
A-2210	Furniture	-	-	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%	-	
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%	-	
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%
	Title 2	2,012,606.41	2,012,606.41	100.00%	1,621,220.43	80.55%
B3-211	Information society,. respect for private life & protection of personal 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%	-	
	Title 3	8,246,776.16	8,246,776.16	100.00%	2,537,096.67	30.76%
	TOTAL C1 (EURO)	22,608,250.00	22,608,250.00	100.00%	16,302,789.01	72.11%

11. 2017 Budget Execution – Title 1, 2 and 3 - C8 Appropriations

Budget Item	Official Budget Item Description	Appropriation (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% 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 expenditure & other ancillary expenses	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%
	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%
	Title 2	497,718.52	484,013.30	97.25%	484,013.30	97.25%
B3-211	Information society, respect for private life & protection of personal 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%
	Title 3	5,170,811.34	5,081,494.97	98.27%	5,081,494.97	98.27%
	TOTAL C8 (EURO)	5,721,240.04	5,603,673.68	97.95%	5,603,673.68	97.95%

12. 2017 Budget Execution – Title 1, 2 and 3 – R0 Appropriations

Budget Item	Official Budget Item Description	Appropriation (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
A-2000	Rent	488,000.00	244,000.00	50.00%	244,000.00	50.00%
	Title 2	488,000.00	244,000.00	50.00%	244,000.00	50.00%
	TOTAL R0 (EURO)	488,000.00	244,000.00	50.00%	244,000.00	50.00%

13. 2017 Budget - Establishment Plan

Category and grade	Permanent posts				Temporary posts			
	2017 (authorised posts)	2017 (actually filled)	2016 (authorised posts)	2016 (actually filled)	2017 (authorised posts)	2017 (actually filled)	2016 (authorised posts)	2016 (actually filled)
AD 16	-	-	-	-	-	-	-	-
AD 15	-	-	-	-	1	-	1	-
AD 14	-	-	-	-	1	2	1	1
AD 13	-	-	-	-	2	-	2	1
AD 12	-	-	-	-	8	4	10	-
AD 11	-	-	-	-	-	2	-	5
AD 10	-	-	-	-	12	5	14	2
AD 9	-	-	-	-	11	5	11	7
AD 8	-	-	-	-	1	13	1	8
AD 7	-	-	-	-	7	11	5	15
AD 6	-	-	-	-	3	4	3	6
AD 5	-	-	-	-	-	-	-	-
Total AD	-	-	-	-	46	46	48	45
AST 11	-	-	-	-	-	-	-	-
AST 10	-	-	-	-	1	-	1	-
AST 9	-	-	-	-	3	1	3	-
AST 8	-	-	-	-	3	2	3	3
AST 7	-	-	-	-	6	3	6	3
AST 6	-	-	-	-	12	7	12	3
AST 5	-	-	-	-	-	7	-	7
AST 4	-	-	-	-	1	4	1	8
AST 3	-	-	-	-	-	-	-	1
AST 2	-	-	-	-	-	-	-	-
AST 1	-	-	-	-	-	-	-	-
Total AST	-	-	-	-	26	24	26	25
AST/SC 6	-	-	-	-	-	-	-	-
AST/SC 5	-	-	-	-	-	-	-	-
AST/SC 4	-	-	-	-	-	-	-	-
AST/SC 3	-	-	-	-	-	-	-	-
AST/SC 2	-	-	-	-	-	-	-	-
AST/SC 1	-	-	-	-	-	-	-	-
Total AST/SC	-	-	-	-	-	-	-	-
Total	-	-	-	-	72	70	74	70

Contract Staff Posts	2017 Estimated	2017 Actual	2016 Estimated	2016 Actual
FG IV	22	13	22	13
FG III	9	12	9	12
FGII	2	5	2	5
FG I	-	-	-	-
Total	33	30	33	30