

European Union Agency for Fundamental Rights
(FRA)

Annual Accounts of the FRA for the Financial Year ended
31 December 2015

These accounts have been prepared by the Accounting Officer on 30/1/2016 and drawn up by the Director on 08/2/2016.

The opinion of the Management Board on the final accounts will be given on 20/5/2016.

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 2016.

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

...(signed).....
Accounting Officer

...15/6/2016.....
Date

...(signed).....
Director

...15/6/2016.....
Date

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1. Certification of the 2015 Annual Accounts

The annual accounts of the FRA for the year 2015 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings, and in accordance with Title IX of the Financial Rules of the FRA.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the FRA in accordance with article 50 of the Financial Rules.

I have obtained from the authorising officer, who guaranteed 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 a true and fair view of the financial position of the FRA in all material aspects.

Date...15/6/2016.....

Signature.....(signed).....
Accounting Officer

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

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 2015**

3. FRA – Balance Sheet

	Note	31.12.2015	31.12.2014
		€	€
A. NON CURRENT ASSETS		1,270,179	1,352,528
Intangible assets	7.(6)	93,299	149,002
Property, plant and equipment	7.(6)	1,176,880	1,203,526
Financial assets		-	-
Long-term pre-financing		-	-
Long-term receivables and recoverables		-	-
B. CURRENT ASSETS		7,142,494	7,263,343
Inventories		-	-
Pre-financing	7.(8)	310,675	-
Receivables and recoverables	7.(9)	208,767	230,524
Financial assets		-	-
Cash and cash equivalents	7.(10)	6,623,052	7,032,819
TOTAL ASSETS		8,412,673	8,615,871
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		1,607,987	1,178,623
Employee benefits		-	-
Provisions for risks and liabilities	7.(11)	-	-
Financial liabilities		-	-
Payables	7.(12)	1,607,987	1,178,623
TOTAL LIABILITIES		1,607,987	1,178,623
E. NET ASSETS / LIABILITIES		6,804,686	7,437,248
Reserves		-	-
Accumulated result	5	6,804,686	7,437,248
B. Minority interest		-	-
TOTAL NET ASSETS / LIABILITIES		6,804,686	7,437,248

Signature(signed).....
Director

Date.....15/6/2016.....

4. FRA – Statement of Financial Performance

		2015 €	2014 €
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		21,257,526	21,072,054
Other operating revenue		247,568	254,148
TOTAL OPERATING REVENUE	7.(13)	21,505,094	21,326,202
Administrative expenses		-13,993,477	-13,576,480
Staff expenses		-10,814,808	-10,472,284
Fixed asset related expenses		-479,074	-488,444
Pensions		-	-
Other administrative expenses		-2,699,595	-2,615,752
Operating expenses		-8,144,179	-6,833,573
Centralized Direct Management		-	-
Centralized Indirect Management		-	-
Decentralized Management		-	-
Shared Management		-	-
Joint Management		-	-
Other operating expenses		-8,144,179	-6,833,573
TOTAL ADMINISTRATIVE AND OPERATING EXPENSES	7.(14)	-22,137,656	-20,410,053
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-632,562	916,149
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		-632,562	916,149
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES			
Minority interest		-	-
Extraordinary gains (+)		-	-
Extraordinary losses (-)		-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		-	-
ECONOMIC RESULT OF THE YEAR		-632,562	916,149

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 2013	-	-	5,190,833	1,330,266	6,521,099
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the Economic Result of Previous Year	-	-	1,330,266	(1,330,266)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result of the Year	-	-	-	916,149	916,149
Balance as of 31 December 2014	-	-	6,521,099	916,149	7,437,248
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the economic Result of the Previous Year	-	-	916,149	(916,149)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result for the Year	-	-	-	-632,562	-632,562
Balance as of 31 December 2015	-	-	7,437,248	-632,562	6,804,686

6. FRA - Cash Flow Table

Cash Flows from operating activities	2015 €	2014 €
Surplus/(deficit) from operating activities	-632,562	916,149
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	64,865	68,759
Depreciation (tangible fixed assets) +	414,209	417,990
Increase/(decrease) in Provisions for risks and liabilities	-	-24,686
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	-310,675	175,547
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	21,757	-12,005
(Increase)/decrease in Receivables related to consolidated EC entities	-	72,024
Increase/(decrease) in Other Long term liabilities	-	-
Increase/(decrease) in Accounts payable	479,842	-1,045,881
Increase/(decrease) in Liabilities related to consolidated EC entities	-50,478	30,204
(Gains)/losses on sale of Property, plant and equipment	-	1,694
Extraordinary items	-	-
Net cash Flow from operating activities	-13,042	599,796
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-396,725	-388,146
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	-396,725	-388,146
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	-409,767	211,650
Cash and cash equivalents at the beginning of the period	7,032,819	6,821,169
Cash and cash equivalents at the end of the period	6,623,052	7,032,819

7. Notes to the Financial Statements

1) Legal Basis

The FRA's financial statements have been prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer on 28 December 2004, together with all subsequent amendments, which in turn are based on the International Public Accounting Standards.

2) Accounting Principles

The financial statements have been drawn up in accordance with the generally accepted accounting principles specified in EU Accounting Rule 2, namely:

- 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 2015 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

	Computer Software (Intangible) €
Gross carrying value at 1.1.2015	646,176
Transfer of assets under construction brought forward form 2014 and installed in 2015	-
Additions in year	9,162
Disposals	-
Gross BV at 31.12.2015	655,338
Accumulated depreciation at 1.1.2014	(497,174)
Charge for 2015	(64,865)
Disposals	-
Accumulated depreciation at 31.12.2015	(562,039)
Net carrying value at 1.1.2015	149,002
Net carrying value at 31.12.2015	93,299
Assets Under Construction	-
Total net carrying value at 31.12.2015	93,299

	2015	2014
	€	€
Software development expenditure incurred in the year	<u>521,092</u>	<u>237,095</u>

Property, Plant and Equipment

	Leasehold Improvements	Computer Hardware	Other Fixtures and Fittings	Furniture and Vehicles	Total €
Gross carrying value at 1.1.2015	1,543,592	1,352,732	448,165	524,097	3,868,586
Transfer of assets under construction brought forward from 2014 and installed in 2015	-	-	-	-	-
Additions	253,553	104,571	27,199	2,240	387,563
Disposals	-	-	-	-	-
Gross BV at 31.12.2015	1,797,145	1,457,303	475,364	526,337	4,256,149
Accumulated depreciation at 1.1.2015	(948,528)	(985,414)	(404,949)	(326,169)	(2,665,060)
Charge for 2015	(176,427)	(180,549)	(19,394)	(37,839)	(414,209)
Disposals	-	-	-	-	-
Accumulated depreciation at 31.12.2015	(1,124,955)	(1,165,963)	(424,343)	(364,008)	(3,079,269)
Net carrying value at 1.1.2015	595,064	367,318	43,216	197,928	1,203,526
Net carrying value at 31.12.2015	672,190	291,340	51,021	162,329	1,176,880
Assets Under Construction	-	-	-	-	-
Total net carrying value at 31.12.2015	672,190	291,340	51,021	162,329	1,176,880

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.

	2015 €	2014 €
Minimum lease payments charged to the economic outturn account (operating leases – rental of office premises and photocopiers)	<u>815,150</u>	<u>804,245</u>

Future minimum operating lease payments (office premises):

	2015 €	2014 €
Amounts due within 1 year	815,150	815,150
Amounts due in > 1 year and < 5 years	1,494,441	2,309,591
Amounts due in > 5 years	-	-
	<u>2,309,591</u>	<u>3,124,741</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

	2015	2014
	€	€
Non-cleared pre-financing at end of year	466,957	50,123
Accrued charges on pre-financing	<u>(156,282)</u>	<u>(50,123)</u>
Open pre-financing at end of year	<u>310,675</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.

	2015	2014
	€	€
VAT reimbursement due from Austrian authorities	52,693	53,789
Amounts due from consolidated entity – European Commission	-	-
Deferrals/Prepayments	120,477	116,450
Sundry amounts receivable	<u>35,597</u>	<u>60,285</u>
Total amount due in < 1 year	<u>208,767</u>	<u>230,524</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.

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

	2015	2014
	€	€
Counterparty with external credit rating - Austrian authorities (Moody's Aaa)	52,693	53,789
Counterparty without external credit rating - European Commission	-	-
Counterparty without external credit rating - debtors who have never defaulted	<u>156,074</u>	<u>176,735</u>
Total amount due in < 1 year	<u>208,767</u>	<u>230,524</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.

	2015	2014
	€	€
Bank current and deposit accounts	<u>6,623,052</u>	<u>7,032,819</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).

	2015	2014
	€	€
Outstanding staff salary adjustment (relating to the last six months of 2011 and all of 2012 & 2013)	<u>-</u>	<u>-</u>
Increase / (decrease) in provisions in the year	<u>(-)</u>	<u>(24,686)</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.

	2015	2014
	€	€
Pre-financing from consolidated entity – European Commission	104,245	156,946
Payables due to consolidated entity – European Commission	2,223	-
Payables due to consolidated entity – Translation Centre	-	-
Total payable to Consolidated Entities	<u>106,468</u>	<u>156,946</u>
Payables due to non-consolidated entities	209,166	493
Staff holiday accrual	228,350	230,119
Other accruals	<u>1,064,003</u>	<u>791,065</u>
Total amount due in < 1 year	<u><u>1,607,987</u></u>	<u><u>1,178,623</u></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:

	2015	2014
	€	€
Annual Subsidy – European Commission	21,124,754	21,072,054
Funds received from the Translation Centre for the bodies of the EU	<u>132,772</u>	<u>-</u>
Total European Union contribution	<u>21,257,526</u>	<u>21,072,054</u>
Contributions from the Austrian authorities	244,000	244,000
Other Revenue	<u>3,568</u>	<u>10,148</u>
	<u><u>21,505,094</u></u>	<u><u>21,326,202</u></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:

	2015	2014
	€	€
Staff related expenditure	10,814,808	10,472,284
Depreciation	479,074	486,750
Loss on asset disposals	-	1,694
Administrative expenditure	2,699,595	2,615,752
Operational expenditure	<u>8,144,179</u>	<u>6,833,573</u>
	<u><u>22,137,656</u></u>	<u><u>20,410,053</u></u>

Transactions with the European Commission, included above:

	2015	2014
	€	€
Administrative expenditure	123,358	134,459
Operating expenditure	<u>318,349</u>	<u>327,524</u>
	<u><u>441,707</u></u>	<u><u>461,983</u></u>

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

	2015 €	2014 €
Administrative expenditure	3,587	19,642
Operating expenditure	<u>1,088,798</u>	<u>1,316,037</u>
	<u>1,092,385</u>	<u>1,335,679</u>

Transactions with the European Aviation Safety Agency included above:

	2015 €	2014 €
Administrative expenditure	<u>1,362</u>	-
	<u>1,362</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	2015 €	2014 €
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.

	2015 €	2014 €
Amounts contracted for at the year end for goods and services to be delivered in future	<u>5,798,472</u>	<u>5,892,651</u>
Increase / (decrease) in contingent liabilities	<u>(94,179)</u>	<u>1,152,858</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>3</u>	<u>5</u>
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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.

	2015	2014
Number of Authorising Officers at the year-end	<u>1</u>	<u>1</u>
Analysis by Grade:	2015	2014
AD 15	-	1
AD14	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

	2015	2014
	€	€
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 Oesterriech 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 2014 and 2015.

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:

	2015 €	2014 €
Accumulated Budget Outturn		
Amount due to the Commission	104,245 (104,245)	156,946 (156,946)
Impact on Fixed Assets		
Fixed asset purchases	396,725	388,147
Depreciation charge / losses on disposal	(479,074)	(488,444)
Impact on Deferred/Accrued Expenses in Year		
Accrued expenses in the year	(1,281,624)	(791,066)
Deferred expenses in the year	120,477	116,449
Adjustment for prior year's carry-overs – neutralisation of C8s	6,401,559	6,764,404
Reversal of Previous Year's Deferred/Accrued Expenses		
Reversal of accrued expenses in prior year	791,066	1,903,158
Reversal of deferred expenses in the year	(116,449)	(133,585)
Reversal of prior year's carry-overs – neutralisation of C8s	(6,764,404)	(6,646,297)
Impact of Supplier Pre-financing		
Supplier pre-financing in year	310,675	-
Reversal supplier pre-financing in prior year	-	(175,547)
Other Impacts		
Staff holiday carried over – current year's accrual	(228,350)	(230,119)
Reversal staff holiday carried over – prior year's accrual	230,119	209,049
Reversal accrued income in prior years	(13,282)	-
Accrued revenue in year	-	-
Balance per Economic Outturn Account	<u>(632,562)</u>	<u>916,149</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 2015**

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 2015.

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. 2015 Budget Outturn

		2015 €	2014 €
REVENUE			
Commission subsidy (for the operating budget Titles 1,2 and 3)	+	21,229,000.00	21,229,000.00
PHARE funds from the Commission	+	-	-
Other contributions and funding received via the Commission			
Other donors			
Fee income			
Other revenue	+	380,339.71	254,148.83
TOTAL REVENUE (a)		21,609,339.71	21,483,148.83
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	11,071,193.63	11,150,975.59
Appropriations carried over	-	105,374.45	84,905.60
<i>Title II: Administrative Expenses</i>			
Payments	-	1,953,283.54	1,921,400.61
Appropriations carried over	-	572,903.50	551,465.76
<i>Title III: Operating Expenditure</i>			
Payments	-	2,458,812.64	1,936,121.33
Appropriations carried over	-	5,723,281.66	6,128,033.35
TOTAL EXPENDITURE (b)	-	21,884,849.42	21,772,902.24
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-275,509.71	-289,753.41
Cancellation of unused payment appropriations carried over from previous year	+	104,366.35	147,429.64
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	279,077.42	299,902.24
Exchange differences for the year (gain +/-loss -) *	+/-	-3,688.76	-632.41
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		104,245.30	156,946.06
Balance year N-1	+/-	156,946.06	74,691.15
Positive balance from year N-1 reimbursed in year N to the Commission	-	-156,946.06	-74,691.15
Result used for determining amounts in general accounting		104,245.30	156,946.06
Commission subsidy - agency registers accrued revenue and Commission accrued expense		21,124,754.70	21,072,053.94
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		104,245.30	156,946.06

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
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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. 2015 Budget Evolution

Title / Chapter	Budget Item		2015 Adopted Budget	2015 Budget Transfers	2015 Adopted Budget	
Title 1	STAFF					
	Item	A-1100	Basic salaries	5,420,000	-210,905	5,209,096
	Item	A-1101	Family allowances	790,000	-109,287	680,713
	Item	A-1102	Expatriation and foreign-residence allowances	832,000	-46,118	785,882
	Item	A-1103	Secretarial allowances	8,000	-442	7,558
	Item	A-1113	Trainees	420,000	-33,673	386,327
	Item	A-1115	Contract Agents	1,619,000	-177,927	1,441,073
	Item	A-1130	Insurance against sickness	187,000	-2,180	184,820
	Item	A-1131	Insurance against accidents and occupational disease	40,000	-12,821	27,179
	Item	A-1132	Insurance against unemployment	72,000	-1,193	70,807
	Item	A-1140	Childbirth and death grants	2,000	-1,603	397
	Item	A-1141	Travel expenses for annual leave	115,000	-11,965	103,035
	Item	A-1150	Overtime	0	690	690
	Item	A-1175	Interim services	50,000	-50,000	0
	Item	A-1178	External services	65,000	-8,594	56,406
	Item	A-1190	Salary weightings	597,000	-204,347	392,653
Total 1 1				10,217,000	-870,364	9,346,636
	Item	A-1200	Recruitment expenses	50,000	-22,265	27,735
	Item	A-1201	Travel expenses	5,000	-3,475	1,525
	Item	A-1202	Installation, resettlement and transfer allowances	34,000	18,269	52,269
	Item	A-1203	Removal expenses	15,000	0	15,000
	Item	A-1204	Temporary daily subsistence allowances	10,000	-10,000	0
Total 1 2				114,000	-17,470	96,530
	Item	A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	200,000	-43,000	157,000
Total 1 3				200,000	-43,000	157,000
	Item	A-1400	Restaurants and canteens	0	0	0
	Item	A-1410	Medical service	48,000	633	48,633
	Item	A-1420	Professional training of staff	240,000	-24,374	215,626
	Item	A-1430	Legal expenses	90,000	-64,300	25,700
Total 1 4				378,000	-88,041	289,959
	Item	A-1520	Staff exchanges	372,000	65,182	437,182
Total 1 5				372,000	65,182	437,182
	Item	A-1610	Social contacts between staff	20,000	-12,995	7,005
	Item	A-1620	Other welfare expenditure	625,000	179,125	804,125
	Item	A-1630	Early childhood centres and creches	30,000	3,760	33,760
Total 1 6				675,000	169,890	844,890
	Item	A-1700	Entertainment and representation expenses	5,000	-628	4,372
Total 1 7				5,000	-628	4,372
	Item	A-1900	Reserve for Title 1	0	0	0
Total 1 9				0	0	0
Total TITLE 1				11,961,000	-784,432	11,176,568
Title 2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATIONAL EXPENDITURE					
	Item	A-2000	Rent	572,000	-849	571,151
	Item	A-2010	Insurance	13,000	-3,125	9,875
	Item	A-2020	Water, gas, electricity and heating	94,000	1,036	95,036
	Item	A-2030	Cleaning and maintenance	321,000	-9,293	311,707

	Item	A-2040	Fitting-out of premises	15,000	-12,760	2,240
	Item	A-2050	Security and surveillance of buildings	115,000	4,597	119,597
	Item	A-2090	Other expenditure on buildings	0	0	0
Total 2 0				1,130,000	-20,394	1,109,606
	Item	A-2100	Hardware/Software	415,000	-9,303	405,697
	Item	A-2101	Software Development	309,000	-82,042	226,958
	Item	A-2102	IT services	50,000	-4,900	45,100
Total 2 1				774,000	-96,245	677,755
	Item	A-2200	Technical equipment and installations	17,000	51,065	68,065
	Item	A-2203	Maintenance, use and repair of technical equipment and installations	10,000	-10,000	0
	Item	A-2210	Furniture	10,000	-5,966	4,034
	Item	A-2230	Hire of vehicles	2,000	-1,951	49
	Item	A-2250	Library stocks, purchase of books	0	0	0
	Item	A-2252	Subscriptions to newspapers and periodicals	0	0	0
Total 2 2				39,000	33,148	72,148
	Item	A-2300	Stationery and office supplies	28,000	-8,841	19,159
	Item	A-2320	Bank charges	5,000	-2,778	2,222
	Item	A-2330	Legal expenses	0	0	0
	Item	A-2353	Departmental removals and associated handling	23,000	-10,868	12,132
	Item	A-2355	Publications and reproduction of documents	11,000	-7,096	3,904
Total 2 3				67,000	-29,583	37,417
	Item	A-2400	Postage and delivery charges	23,000	-14,971	8,029
	Item	A-2410	Telecommunications charges	131,000	-15,253	115,747
	Item	A-2411	Telecommunications equipment	15,000	-14,510	490
Total 2 4				169,000	-44,735	124,266
	Item	A-2550	Miscellaneous expenditure for meetings	9,000	-2,254	6,746
Total 2 5				9,000	-2,254	6,746
	Item	A-2601	Studies, surveys, consultations	30,000	-19,751	10,249
Total 2 6				30,000	-19,751	10,249
	Item	A-2900	Reserve for Title 2	0	0	0
Total 2 9				0	0	0
Total TITLE 2				2,218,000	-179,813	2,038,187
Title 3	OPERATING EXPENDITURE					
	Item	B0-3211	Information society and, in particular, respect for private life and protection of personal data	330,000	-42,409	287,591
	Item	B0-3221	Visa and border control	0	0	0
	Item	B0-3230	Immigration and integration of migrants, visa and border control and asylum	1,090,000	424,821	1,514,821
Total 3 2				1,420,000	382,412	1,802,412
	Item	B0-3311	Racism, xenophobia and related intolerance	85,000	87,727	172,727
	Item	B0-3321	Discrimination	1,791,000	74,687	1,865,687
	Item	B0-3340	Roma integration	570,000	164,290	734,290
	Item	B0-3350	Rights of the child	535,000	365,005	900,005
Total 3 3				2,981,000	691,710	3,672,710
	Item	B0-3620	Access to justice	726,850	170,470	897,320
	Item	B0-3630	Victims of crime, including compensation to victims of crime	18,000	-8,091	9,909
Total 3 6				744,850	162,379	907,229
	Item	B0-3701	Research and data collection	300,000	-43,621	256,379
	Item	B0-3711	Communication and awareness-raising	975,000	-59,953	915,047

Total 3 7				1,275,000	-103,575	1,171,425
	Item	B0-3801	Bodies of the Agency	270,000	27,743	297,743
	Item	B0-3802	Consultation mechanisms	220,000	-57,274	162,726
Total 3 8				490,000	-29,531	460,469
	Item	B0-3900	Reserve for Title 3	139,150	-139,150	0
Total 3 9				139,150	-139,150	0
Total TITLE 3				7,050,000	964,245	8,014,245
Total TITLE 1 + 2				14,179,000	-964,245	13,214,755
Total budget				21,229,000	-0	21,229,000

10. 2015 Budget Execution – Title 1, 2 and 3 – C1 Appropriations

Budget Item	Official Budget Item Description	Appropriations (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
A-1100	Basic salaries	5,209,095.50	5,209,095.50	100.00%	5,209,095.50	100.00%
A-1101	Family allowances	680,713.45	680,713.45	100.00%	680,713.45	100.00%
A-1102	Expatriation and foreign-residence allowances	785,881.62	785,881.62	100.00%	785,881.62	100.00%
A-1103	Secretarial allowances	7,557.96	7,557.96	100.00%	7,557.96	100.00%
A-1113	Trainees	386,326.58	386,326.58	100.00%	384,826.58	99.61%
A-1115	Contract Agents	1,441,072.82	1,441,072.82	100.00%	1,441,072.82	100.00%
A-1130	Insurance against sickness	184,820.18	184,820.18	100.00%	184,820.18	100.00%
A-1131	Insurance against accidents & occupational disease	27,179.26	27,179.26	100.00%	27,179.26	100.00%
A-1132	Insurance against unemployment	70,806.91	70,806.91	100.00%	70,806.91	100.00%
A-1140	Childbirth and death grants	396.62	396.62	100.00%	396.62	100.00%
A-1141	Travel expenses for annual leave	103,035.43	103,035.43	100.00%	103,035.43	100.00%
A-1150	Overtime	690.46	690.46	100.00%	690.46	100.00%
A-1175	Interim services	0.00	0.00	0.00%	0.00	0.00%
A-1178	External services	56,406.14	56,406.14	100.00%	56,406.14	100.00%
A-1190	Salary weightings	392,653.04	392,653.04	100.00%	392,653.04	100.00%
A-1200	Recruitment expenses	27,735.41	27,735.41	100.00%	24,566.30	88.57%
A-1201	Travel expenses	1,525.16	1,525.16	100.00%	266.61	17.48%
A-1202	Installation resettlement and transfer allowances	52,269.42	52,269.42	100.00%	52,269.42	100.00%
A-1203	Removal expenses	15,000.00	15,000.00	100.00%	7,958.02	53.05%
A-1204	Temporary daily subsistence allowances	0.00	0.00	0.00%	0.00	0.00%
A-1300	Missions & duty travel exp & other ancillary exp.	157,000.00	157,000.00	100.00%	139,181.15	88.65%
A-1410	Medical service	48,632.79	48,632.79	100.00%	36,319.95	74.68%
A-1420	Professional training of staff	215,625.84	215,625.84	100.00%	167,118.15	77.50%
A-1430	Legal services	25,700.00	25,700.00	100.00%	15,100.00	58.75%
A-1520	Staff exchanges	437,181.83	437,181.83	100.00%	437,181.83	100.00%
A-1610	Social contacts between staff	7,004.60	7,004.60	100.00%	6,474.45	92.43%
A-1620	Other welfare expenditure	804,125.03	804,125.03	100.00%	802,075.03	99.75%
A-1630	Early childhood centres and creches	33,760.27	33,760.27	100.00%	33,248.27	98.48%
A-1700	Entertainment and representation expenses	4,371.76	4,371.76	100.00%	4,298.48	98.32%
	Title 1:	11,176,568.08	11,176,568.08	100.00%	11,071,193.63	99.06%
A-2000	Rent	571,150.88	571,150.88	100.00%	571,150.88	100.00%
A-2010	Insurance	9,874.72	9,874.72	100.00%	9,874.72	100.00%

A-2020	Water Gas Electricity and Heating	95,036.48	95,036.48	100.00%	95,036.48	100.00%
A-2030	Cleaning and maintenance	311,707.20	311,707.20	100.00%	303,510.08	97.37%
A-2040	Fitting-out of premises	2,240.00	2,240.00	100.00%	2,240.00	100.00%
A-2050	Security and surveillance of buildings	119,596.95	119,596.95	100.00%	107,756.95	90.10%
A-2100	Hardware/Software	405,697.27	405,697.27	100.00%	214,034.21	52.76%
A-2101	Software Development	226,958.00	226,958.00	100.00%	199,070.00	87.71%
A-2102	Other external services for data processing	45,100.00	45,100.00	100.00%	45,100.00	100.00%
A-2200	New purchases of equipment and installations	68,064.67	68,064.67	100.00%	36,535.00	53.68%
A-2203	Maintenance use & repair of tech equip. & instal.	0.00	0.00	0.00%	0.00	0.00%
A-2210	Furniture	4,034.25	4,034.25	100.00%	4,034.25	100.00%
A-2230	Hire of vehicles	49.00	49.00	100.00%	49.00	100.00%
A-2250	Library stocks purchase of books	0.00	0.00	0.00%	0.00	0.00%
A-2252	Subscriptions to newspapers and periodicals	0.00	0.00	0.00%	0.00	0.00%
A-2300	Stationery and office supplies	19,159.16	19,159.16	100.00%	17,106.94	89.29%
A-2320	Bank charges	2,221.82	2,221.82	100.00%	221.82	9.98%
A-2353	Departmental removals and associated handling	12,131.64	12,131.64	100.00%	7,817.04	64.44%
A-2355	Publications and reproduction of documents	3,904.49	3,904.49	100.00%	3,904.49	100.00%
A-2400	Postage and delivery charges	8,028.70	8,028.70	100.00%	7,285.27	90.74%
A-2410	Telecommunications charges	115,747.12	115,747.12	100.00%	77,948.33	67.34%
A-2411	Telecommunications equipment	489.68	489.68	100.00%	0.00	0.00%
A-2550	Miscellaneous expenditure for meetings	6,746.26	6,746.26	100.00%	6,608.08	97.95%
A-2601	Studies surveys consultations	10,248.75	10,248.75	100.00%	0.00	0.00%
	Title 2:	2,038,187.04	2,038,187.04	100.00%	1,709,283.54	83.86%
B3-211	Info soc. respect for priv life & prot. pers. data	287,591.16	287,591.16	100.00%	77,738.93	27.03%
B3-230	Immigration and integration of migrants	1,514,820.81	1,514,820.81	100.00%	531,340.51	35.08%
B3-311	Racism xenophobia and related intolerance	172,726.56	172,726.56	100.00%	126,273.59	73.11%
B3-321	Discrimination	1,865,687.44	1,865,687.44	100.00%	240,192.60	12.87%
B3-340	Roma integration	734,290.10	734,290.10	100.00%	230,539.39	31.40%
B3-350	Rights of the child	900,005.49	900,005.49	100.00%	158,711.64	17.63%
B3-620	Access to justice	897,319.90	897,319.90	100.00%	322,705.50	35.96%
B3-630	Victims of crime & comp.	9,909.21	9,909.21	100.00%	5,299.43	53.48%
B3-701	Research and data collection	256,378.54	256,378.54	100.00%	4,873.66	1.90%
B3-711	Communication and awareness-raising	915,046.52	915,046.52	100.00%	481,496.20	52.62%
B3-801	Bodies of the Agency	297,743.27	297,743.27	100.00%	183,145.06	61.51%
B3-802	Consultation mechanisms	162,725.88	162,725.88	100.00%	61,418.71	37.74%

B3-900	Reserve for Title 3	0.00	0.00	0.00%	0.00	0.00%
	Title 3:	8,014,244.88	8,014,244.88	100.00%	2,423,735.22	30.24%
	Total C1 (EURO)	21,229,000.00	21,229,000.00	100.00%	15,204,212.39	71.62%

11. 2015 Budget Execution – Title 1, 2 and 3 - C8 Appropriations

Budget Item	Official Budget Item Description	Appropriations (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
A-1113	Trainees	3,060.74	807.17	26.37%	807.17	26.37%
A-1300	Missions & duty travel exp & other ancillary exp.	36,821.79	32,583.95	88.49%	32,583.95	88.49%
A-1410	Medical service	13,785.98	5,055.96	36.67%	5,055.96	36.67%
A-1420	Professional training of staff	4,641.14	3,074.34	66.24%	3,074.34	66.24%
A-1430	Legal services	16,700.00	14,000.00	83.83%	14,000.00	83.83%
A-1610	Social contacts between staff	9,289.50	8,845.14	95.22%	8,845.14	95.22%
A-1620	Other welfare expenditure	61.45	18.55	30.19%	18.55	30.19%
A-1630	Early childhood centres and creches	545.00	545.00	100.00%	545.00	100.00%
	Title 1:	84,905.60	64,930.11	76.47%	64,930.11	76.47%
A-2030	Cleaning and maintenance	8,058.88	7,807.04	96.88%	7,807.04	96.88%
A-2050	Security and surveillance of buildings	8,353.52	8,026.52	96.09%	8,026.52	96.09%
A-2100	Hardware/Software	159,176.92	154,017.62	96.76%	154,017.62	96.76%
A-2101	Software Development	167,251.00	163,924.67	98.01%	163,924.67	98.01%
A-2200	New purchases of equipment and installations	148,000.00	148,000.00	100.00%	148,000.00	100.00%
A-2300	Stationery and office supplies	1,399.36	1,399.36	100.00%	1,399.36	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	2,325.00	2,325.00	100.00%	2,325.00	100.00%
A-2355	Publications and reproduction of documents	200.00	0.00	0.00%	0.00	0.00%
A-2400	Postage and delivery charges	1,070.70	1,070.70	100.00%	1,070.70	100.00%
A-2410	Telecommunications charges	43,380.38	41,177.53	94.92%	41,177.53	94.92%
A-2601	Studies surveys consultations	10,250.00	10,250.00	100.00%	10,250.00	100.00%
	Title 2:	551,465.76	539,998.44	97.92%	539,998.44	97.92%
B3-211	Info soc. respect for priv life & prot. pers. data	57,243.93	56,311.37	98.37%	56,311.37	98.37%
B3-230	Immigration and integration of migrants	1,236,640.99	1,229,007.40	99.38%	1,229,007.40	99.38%
B3-311	Racism xenophobia and related intolerance	17,348.45	14,461.41	83.36%	14,461.41	83.36%

B3-321	Discrimination	2,724,852.31	2,713,963.81	99.60%	2,713,963.81	99.60%
B3-340	Roma integration	551,267.27	529,682.82	96.08%	529,682.82	96.08%
B3-350	Rights of the child	170,968.93	170,528.83	99.74%	170,528.83	99.74%
B3-620	Access to justice	221,202.26	211,912.41	95.80%	211,912.41	95.80%
B3-630	Victims of crime & comp.	88,409.56	88,227.62	99.79%	88,227.62	99.79%
B3-701	Research and data collection	218,390.22	218,390.22	100.00%	218,390.22	100.00%
B3-711	Communication and awareness-raising	488,290.75	469,241.50	96.10%	469,241.50	96.10%
B3-801	Bodies of the Agency	72,055.41	72,049.41	99.99%	72,049.41	99.99%
B3-802	Consultation mechanisms	2,285.85	2,255.59	98.68%	2,255.59	98.68%
	Title 3:	5,848,955.93	5,776,032.39	98.75%	5,776,032.39	98.75%
	Total C8 (EURO)	6,485,327.29	6,380,960.94	98.39%	6,380,960.94	98.39%

12. 2015 Budget Execution – Title 1, 2 and 3 – R0 Appropriations

Budget Item	Official Budget Item Description	Appropriations (1)	Committed (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%
B3-321	Discrimination	77.42	77.42	100.00%	77.42	100.00%
B3-711	Communication and awareness-raising	35,000.00	35,000.00	100.00%	35,000.00	100.00%
	Title 3:	35,077.42	35,077.42	100.00%	35,077.42	100.00%
	Total R0 (EURO)	523,077.42	279,077.42	53.35%	279,077.42	53.35%

13. 2015 Budget Execution – Title 1, 2 and 3 – C4 Appropriations

Budget Item	Official Budget Item Description	Appropriations (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
B3-620	Access to justice	132,772.00	132,772.00	100.00%	0.00	0.00%
	Title 3:	132,772.00	132,772.00	100.00%	0.00	0.00%
	Total C4 (EURO)	132,772.00	132,772.00	100.00%	0.00	0.00%

14. 2015 Budget - Establishment Plan

Category and grade	Permanent posts				Temporary posts			
	2015 (authorised posts)	2015 (actually filled)	2014 (authorised posts)	2014 (actually filled)	2015 (authorised posts)	2015 (actually filled)	2014 (authorised posts)	2014 (actually filled)
AD 16	-	-	-	-	-	-	-	-
AD 15	-	-	-	-	1	-	1	1
AD 14	-	-	-	-	1	1	-	-
AD 13	-	-	-	-	2	1	3	1
AD 12	-	-	-	-	10	-	9	-
AD 11	-	-	-	-	-	5	-	6
AD 10	-	-	-	-	14	2	15	2
AD 9	-	-	-	-	11	5	11	5
AD 8	-	-	-	-	1	9	1	9
AD 7	-	-	-	-	4	14	5	15
AD 6	-	-	-	-	2	7	2	7
AD 5	-	-	-	-	-	-	-	-
Total AD	-	-	-	-	46	44	47	46
AST 11	-	-	-	-	-	-	-	-
AST 10	-	-	-	-	1	-	1	-
AST 9	-	-	-	-	3	-	-	-
AST 8	-	-	-	-	3	3	3	3
AST 7	-	-	-	-	7	4	8	4
AST 6	-	-	-	-	12	3	6	2
AST 5	-	-	-	-	-	8	1	9
AST 4	-	-	-	-	1	7	9	8
AST 3	-	-	-	-	-	2	-	2
AST 2	-	-	-	-	-	-	-	-
AST 1	-	-	-	-	-	-	-	-
Total AST	-	-	-	-	27	27	28	28
AST/SC 6	-	-	-	-	-	-	-	-
AST/SC 5	-	-	-	-	-	-	-	-
AST/SC 4	-	-	-	-	18	9*	18	8
AST/SC 3	-	-	-	-	9	14	9	15
AST/SC 2	-	-	-	-	2	5	2	5
AST/SC 1	-	-	-	-	-	-	-	-
Total AST/SC	-	-	-	-	29	28	29	28
Total	-	-	-	-	102	99	104	102

* plus 1 CA FG IV recruited as of 01.09.2015 under flexibility provided under the financial regulations.