

Report on budgetary and financial management

Financial year 2015

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

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Introduction

1.1 Legal basis

Article 93 of the financial rules applicable to the Agency's budget stipulates that "[t]he Agency shall prepare a report on budgetary and financial management for the financial year." Based on the same article, the report "[...] shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of the appropriations together with summary information on the transfers of appropriations among the various budget items."

The present report analyses the appropriations managed by the European Union Agency for Fundamental Rights in 2015. These appropriations consist of Title I – Staff expenditure, Title II – Buildings, equipment and miscellaneous operating expenditure, and Title III – Operational expenditure.

The analysis follows the European Union's accounting rule 16 on the presentation of budget information in annual accounts. According to this rule, the comparison of budget and actual amounts shall be presented separately, for each area of activity. The original and final budget amounts explaining all changes approved by the Budgetary Authority and the Management Board to revise the original budget and the actual implemented amounts shall also be explained.

1.2 Content of the report

PART A of the report analyses the year at budgetary level including:

- a summary of the various stages of the budgetary procedure 2015, explaining how the appropriations for the 2015 financial year were arrived at during the process of the establishment of the budget
- a description of the main adjustments to this budget during the financial year (carryovers, amending budgets, transfers), and reasons for these adjustments, leading to the final appropriations of the year
- an overview of the implementation of expenditure in 2015, and
- an assessment of the evolution of the outstanding commitments (*RAL - reste à liquider*).

PART B of the report is an analysis of implementation per budgetary chapter with tables and text showing the appropriations made available, their implementation and the unused amounts carried forward.

1.3 Definitions applied to this report

The implementation tables consist of:

Total appropriations

- **Initial budget:** appropriations voted by the Budget Authority (BA) and adopted by the Management Board (MB).
- **Amending budgets (AB):** it is an increase or a decrease on the Agency's initial adopted budget.
- **Management Board transfers:** transfers submitted to the Management Board for decision.

- **Agency transfers:** transfers decided by the Agency on its own authority.
- **Carryover from 2014:** refers to budgetary appropriations carried forward by decision or automatically.
- Assigned revenue:
 - o refunds, and
 - o third party appropriations.

Implementation

- **Actual 2015 and Rate:** For the purpose of analysing implementation, a distinction between budget appropriations and assigned revenue is relevant. The nature of the implementation of assigned revenue is different in the sense that their use may be subject to specific conditions: normally for assigned revenue, payments are entered in the budget with an amount corresponding to the commitments, even if it is clear from the outset that payments will be implemented only in later years. Furthermore, appropriations that remain unused at the end of the year will not be cancelled, but carried forward automatically (with the exception of refunds carried over).
- **Actual 2014:** Presented for comparison. The budget nomenclature of 2014 is applied.
- **Carryover to 2016:** Contrary to the carryover from 2014, this carryover includes assigned revenue in order to illustrate the actual under-spending.

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

Fund source code	Concept	Financial Rules	Presentation in this report
C1	Initial budget	Art. 2, 6, 9, 10, 11, 12, 13, 33, 69, 70, 71	Adopted budget
	Amending budget	Art. 20, 34	Own table
	Budgetary transfers	Art. 27, 92	Separate tables for Management Board transfers and Agency transfers
C4	Refunds	Art. 23.3.a, b, c, d, e, f, g and h	Belongs to assigned revenue
C5	Refunds carried over	Art. 15.b	Belongs to assigned revenue
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	Art. 12.3	Carry over from 2014 to 2015

R0	Other external assigned revenue	Art. 23.2.a and b	Belongs to assigned revenue
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Budgetary appropriations are C1, C4, C5, C8 and R0s.

Date of Extraction

The implementation data is based on the preliminary data serving as a basis for the provisional accounts at the end of February 2015. Unless otherwise stated, amounts are provided in Euro (€) and have been rounded to the nearest whole number. Consequently, some financial data in the tables may contain rounding errors.

1.4 Management Information Systems

The Agency used the following software during the financial year:

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

NOTE: The information contained in this report is without prejudice to the content of the official Agency documents on the closure of the accounts. Readers should refer in particular to the final Revenue and Expenditure Account for the official figures on the 2015 budget outturn.

Part A

Overview: Budget 2015

A.1 Establishment of the initial budget

A.1.1 Budgetary procedure 2015

Draft Estimate

During its 18th meeting that took place on 12 and 13 December 2013, the Management Board adopted the 2015 Draft Estimate (DE). The European Union subsidy proposed for 2015 in the "Draft estimate of revenue and expenditure", in line with the financial perspectives, amounted to €21,229,000, which equalled the 2014 EU subsidy. The Agency revised the grades of its posts in its Multi-annual Staff Policy Plan (MSPP) for the period 2015-2017 in order to ensure, amongst other issues, equal opportunities for career progression. Therefore, for 2015 the Agency requested the upgrade of the following posts:

- function group Administrators (AD):
 - 1 AD 7 to 1 AD 9
 - 1 AD 10 to 1 AD 12
 - 1 AD 13 to 1 AD 14
- Function group Assistants (AST):
 - 8 AST 4 to 8 AST 6
 - 1 AST 5 to 1 AST 7
 - 1 AST 6 to 1 AST 8
 - 2 AST 7 to 2 AST 9
 - 1 AST 8 to 1 AST 9

Draft Budget

At its 19th meeting, held on 22 and 23 May 2014, the Management Board adopted the 2015 Draft Budget (DB). In this version, Title I was increased by €31,000, Title II was decreased accordingly, and Title III remained unchanged. However, internal readjustments took place.

Adopted budget

The European Parliament adopted the Union's budget where, in-line with the financial perspectives, €21,229,000 were reserved for the Agency. Therefore, during its 20th meeting that took place on 11 and 12 December 2014 the Management Board adopted a revised version of the 2015 Budget as follows:

- Title I was increased by €77,000
- Title II was decreased by €86,000, and
- Title III was increased by €9,000.

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

The evolution is presented in the table overleaf.

Title	Final budget 2014 (adopted budget plus amending budgets)	2015 DE 18 th MB meeting (December 2013)	2015 DB 19 th MB meeting (May 2014)	Adopted budget 20 th MB meeting (December 2014)	Difference (adopted budget 2015/final budget 2014)
Title I	12,185,000	11,884,000	11,915,000	11,961,000	98.16%
Title II	2,488,000	2,304,000	2,273,000	2,218,000	89.15%
Title III	6,835,000	7,041,000	7,041,000	7,050,000	103.15%
Total	21,508,000	21,229,000	21,229,000	21,229,000	98.70%

A.2 Carryover from the previous financial year

The Agency carried over from 2014 a total of €254,819 (i.e. 2014 uncommitted ROs). This amount refers to the rent subsidy that was received from the Austrian Authorities (i.e. €244,000) and the uncommitted assigned revenue from previous financial years (i.e. €10,819).

No 2014 appropriations were carried over in 2015 under the meaning of paragraph 1 article 10 of the Agency's financial rules (i.e. C2 fund source).

A.2.1 Implementation of Carryover from 2014

98.39% of the appropriations carried over (i.e. 2015 C8s) were used. The cancellation rate remained low at 1.61%. Further details are provided in Annex 5.

A.3 Amending budgets

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

A.3.1 Summary table of amending budget

AB	Date of adoption	Main subject	Official Journal	Impact on appropriations
1	21/05/2015	On 25th and 26th February 2015 the Agency received a total of €244,000 from the Austrian Authorities corresponding to one third of the annual rent for the period January – December 2015.	C 307 17/9/2015	Chapter 20 + €244,000
		The Management Board of the Translation Centre (CdT) adopted by written procedure the first amending budget 2015 that incorporated the reimbursement of €2.3 million to its clients. The amount paid to		Chapter 36 + €51,874

each agency/institution corresponded to the proportion of revenue invoiced to the each client on the overall revenues from the translation services over the last three years (2012, 2013, and 2014). Following this decision, on 22 April 2015 the Agency received from the Translation Centre the amount of €51,874.

2	15/12/2015	On 28 June 2015 the Management Board of the Translation Centre (CdT) adopted by written procedure its second amending budget 2015 that incorporated the reimbursement of the 2014 budget surplus to its clients. The amount paid to each agency/institution corresponded to the proportion of revenue invoiced to the each client in 2014 on the overall revenue from the translation services. Following this decision, the Agency received from the CdT the amount of €80,898.	C 18 19/1/2016	Chapter 36 + €80,898
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A.3.2 Impact of the amending budgets between chapters

Chapter	Appropriations
20 – Rental of buildings and associated costs	€244,000
36 – Justice	€132,772
Total	€376,772

A.4 Transfers made during the financial year

There are two types of transfers:

- transfers adopted by the Management Board (mainly transfers from one Title to another and above the 10% of the adopted budget), and
- Agency transfers (transfers from one Title to another and within the 10% of the adopted budget including amending budgets).

A.4.1 Transfers adopted by the Management Board

In 2015, 2 budgetary transfers were submitted to the Management Board for approval. The total amount transferred among Titles through these transfers was €835,734.

These transfers refer to the reallocation of the surplus under administrative expenditure (i.e. Title I and II) to operational projects as well as to readjustments of funds within titles as explained in Part B.

The impact of transfers is summarised in the table overleaf.

Title	Heading	Transfers from the chapter	Transfers to the chapter	Impact between chapters
Chapter		€	€	€
1	Staff	-662,936	0	-662,936
11	Staff in active employment	-707,796	0	-707,796
12	Expenditure on staff recruitment and transfer	-35,443	8,415	-27,028
13	Missions and duty travel	-43,000	0	-43,000
14	Legal, medical and training expenditure	-72,543	0	-72,543
15	Mobility, exchanges of civil servants and experts	0	0	0
16	Social welfare	-2,940	191,000	188,060
17	Entertainment and representation	-628	0	-628
19	Reserve for Title I	0	0	0
2	Buildings, equipment and miscellaneous operating expenditure	-172,797	0	-172,797
20	Rental of buildings and associated costs	-18,838	0	-18,838
21	Data processing	-86,168	0	-86,168
22	Movable property and associated costs	-17,917	37,000	19,083
23	Current administrative expenditure	-25,950	0	-25,950
24	Postage and telecommunication expenditure	-38,920	0	-38,920
25	Expenditure on meetings	-2,254	0	-2,254
26	Studies, surveys, consultations	-19,751	0	-19,751

29	Reserve for Title II	0	0	0
3	Operational expenditure	0	835,734	835,734
31	Dignity	0	0	0
32	Freedoms	0	192,415	192,415
33	Equality	0	486,100	486,100
34	Solidarity	0	0	0
35	Citizens' rights	0	0	0
36	Justice	0	73,818	73,818
37	Horizontal operational activities	-40,000	25,000	-15,000
38	Bodies of the Agency	-20,012	0	-20,012
39	Reserve for Title III	-29,750	148,163	118,413
Total		-835,734	835,734	0

A.4.2 Agency transfers

In 2015, the Director authorised 9 budgetary transfers. The total amount transferred among Titles through these transfers was €128,511.

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

Title	Heading	Transfers from the chapter	Transfers to the chapter	Impact between chapters
Chapter		€	€	€
1	Staff	-121,496	0	-121,496
11	Staff in active employment	-162,568	0	-162,568
12	Expenditure on staff recruitment and transfer	0	9,558	9,558
13	Missions and duty travel	0	0	0
14	Legal, medical and training expenditure	-20,998	5,500	-15,498
15	Mobility, exchanges of civil servants and experts	0	65,182	65,182
16	Social welfare	-18,170	0	-18,170
17	Entertainment and representation	0	0	0

19	Reserve for Title I	0	0	0
2	Buildings, equipment and miscellaneous operating expenditure	-7,016	0	-7,016
20	Rental of buildings and associated costs	-5,992	4,436	-1,556
21	Data processing	-10,077	0	-10,077
22	Movable property and associated costs	0	14,065	14,065
23	Current administrative expenditure	-5,259	1,626	-3,633
24	Postage and telecommunication expenditure	-5,815	0	-5,815
25	Expenditure on meetings	0	0	0
26	Studies, surveys, consultations	0	0	0
29	Reserve for Title II	0	0	0
3	Operational expenditure	0	128,511	128,511
31	Dignity	0	0	0
32	Freedoms	0	189,997	189,997
33	Equality	-51,165	256,775	205,610
34	Solidarity	0	0	0
35	Citizens' rights	0	0	0
36	Justice	-2,089	90,650	88,561
37	Horizontal operational activities	-100,497	11,922	-88,575
38	Bodies of the Agency	-38,319	28,800	-9,519
39	Reserve for Title III	-257,563	0	-257,563
Total		-128,511	128,511	0

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A.4.3 Overall summary of the transfers (Agency and Management Board)

Title Chapter	Heading	Initial budget €	Total transfers €	Final budget €	Difference (between initial and final budget)
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1	Staff	11,961,000	-784,432	11,176,568	-7%
11	Staff in active employment	10,217,000	-870,364	9,346,636	-9%
12	Expenditure on staff recruitment and transfer	114,000	-17,470	96,530	-15%
13	Missions and duty travel	200,000	-43,000	157,000	-22%
14	Legal, medical and training expenditure	378,000	-88,041	289,959	-23%
15	Mobility, exchanges of civil servants and experts	372,000	65,182	437,182	18%
16	Social welfare	675,000	169,890	844,890	25%
17	Entertainment and representation	5,000	-628	4,372	-13%
19	Reserve for Title I	0	0	0	0%
2	Buildings, equipment and miscellaneous operating expenditure	2,218,000	-179,813	2,038,187	-8%
20	Rental of buildings and associated costs	1,130,000	-20,394	1,109,606	-2%
21	Data processing	774,000	-96,245	677,755	-12%
22	Movable property and associated costs	39,000	33,148	72,148	85%
23	Current administrative expenditure	67,000	-29,583	37,417	-44%
24	Postage and telecommunication expenditure	169,000	-44,735	124,266	-26%
25	Expenditure on meetings	9,000	-2,254	6,746	-25%
26	Studies, surveys, consultations	30,000	-19,751	10,249	-66%
29	Reserve for Title II	0	0	0	0 %
3	Operational expenditure	7,050,000	-964,245	8,014,245	14%
31	Dignity	0	0	0	0%
32	Freedoms	1,420,000	382,412	1,802,412	27%
33	Equality	2,981,000	691,710	3,672,710	23%
34	Solidarity	0	0	0	0%

35	Citizens' rights	0	0	0	0%
36	Justice	744,850	162,379	907,229	22%
37	Horizontal operational activities	1,275,000	-103,575	1,171,425	-8%
38	Bodies of the Agency	490,000	-29,531	460,469	-6%
39	Reserve for Title III	139,150	-139,150	0	100%
Total		21,229,000	0	21,229,000	0%

A.5 Implementation Overview

A.5.1 Implementation of authorised appropriations

The implementation of consolidated authorised appropriations is provided below.

Initial budget	Carry-over from 2014	Amending budgets	MB transfers	Agency transfers	Final budget	CA Actual 2015	CA Rate	PA Actual 2015	PA Rate
21,229,000	254,819	376,772	0	0	21,860,591	21,616,591	99%	15,459,031	71%

The implementation rate of C1 payment appropriations (PA) under Title III was 30%. This level of implementation is in line with the Agency's planning of automatically carry forward (i.e. C8s) as it was estimated during the first quarter of 2015 and evolved during the financial year.

It should be noted that most of the Agency's operational projects have an implementation period of at least one year. In this case the Agency is anyway compelled to automatic carrying forward high levels of outstanding amounts at the end of the financial year.

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

In 2015 no candidate countries participated in the work of the Agency.

A.5.3 Implementation of internal assigned revenue

In 2015 the Agency received €132,772 of internal assigned revenue. This amount refers to the decision of the Translation Centre's (CdT) Management Board on the reimbursement of the previous years' budget surplus (i.e. 2012, 2013 and 2014) to its clients. The amount paid to each agency/institution corresponded to the proportion of revenue invoiced to each client in 2014 on the overall revenue from the translation services.

During the financial year the Agency committed 100% of its internal assigned revenue.

A.5.4 Implementation of earmarked revenue

In 2015, the Agency received from the Austrian authorities the rent contribution for the period January – December 2014 (i.e. €244,000). This amount was not committed in 2015 and was carried over to 2016 where it will be consumed in priority.

A.5.5 Implementation of recovery orders

No recovery orders were carried over from previous financial years to 2015. During the financial year, eight (8) recovery orders were issued and were all cashed in 2015. Four of the recovery orders related to the 2015 European Union subsidy, two related to reimbursements from the Translation Centre for the Bodies of the European Union and two related to the 2015 rent subsidy from the Austrian authorities.

A.6 Comparison of budget and actual amounts

Implementation rate of the European Union subsidy followed last years' trend and remained at 100.00%. The main reallocations of appropriations were made via Management Board transfers referring to the reduction of the administrative expenditure (i.e. Titles I & II) by €835,734. This amount was transferred to Title III – Operational expenditure in order to further support the Agency's core activities.

A.6.1 Implementation compared to the initial budget

Heading	Implementation 2015		As % of the initial budget		As % of the final budget	
	CA	PA	CA	PA	CA	PA
Title I – Staff expenditure	11,176,568	11,071,194	93.44%	92.56%	100.00%	99.06%
Title II – Buildings, equipment and miscellaneous operating expenditure	2,038,187	1,709,284	82.79%	69.43%	89.31%	67.66%
Title III – Operational expenditure	8,147,017	2,423,735	113.42%	33.74%	100.00%	29.75%
Total	21,361,772	15,204,212	98.87%	70.37%	98.87%	70.37%

A.7 RAL-Situation

	Commitments made during the year	Payments	Commitments outstanding at the end of the year	Carry forward rate (%)
Title I – Staff expenditure	11,176,568	11,071,194	105,374	1%
Title II – Buildings, equipment and miscellaneous operating expenditure	2,282,187	1,953,284	328,904	14%
Title III – Operational expenditure	8,157,836	2,434,555	5,723,282	70%
Total	21,616,591	15,459,032	6,157,560	28%

The outstanding commitments at the end of the year were automatically carried forward to 2016.

	Commitments carried forward from 2014	Payments	Cancelled	Cancellation rate (%)
Title I – Staff expenditure	84,906	64,930	19,975	23.53%
Title II – Buildings, equipment and miscellaneous operating expenditure	551,466	539,998	11,467	2.08%
Title III – Operational expenditure	5,848,956	5,776,032	72,924	1.25%
Total	6,485,327	6,380,961	104,366	1.61%

The implementation rate of appropriations carried forward automatically from 2014 to 2015 (i.e. C8) reached 98.39%, with only €104,366 having been cancelled, representing 1.61% out of the total amount. This low level of cancellation is well below the Agency's target.

Part B

Overview: Budget 2015

In the tables below the amounts are provided in thousands of Euros and have been rounded to the nearest whole thousand.

Title I – Staff expenditure

Chapter 11 – Staff in active employment

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A01100	Basic salaries	5,420	-	-188	-22	5,209	5,209	100%
A01101	Family allowances	790	-	-50	-60	681	681	100%
A01102	Expatriation and foreign-residence allowances	832	-	-36	-10	786	786	100%
A01103	Secretarial allowances	8	-	-	0	8	8	100%
A01113	Trainees	420	-	-13	-21	386	386	100%
A01115	Contract Agents	1,619	-	-200	22	1,441	1,441	100%
A01130	Insurance against sickness	187	-	-5	3	185	185	100%
A01131	Insurance against accidents and occupational disease	40	-	-13	-	27	27	100%
A01132	Insurance against unemployment	72	-	-1	-	71	71	100%
A01140	Childbirth and death grants	2	-	-2	-	-	-	100%
A01141	Travel expenses for annual leave	115	-	-12	-	103	103	100%
A01150	Overtime	-	-	1	-	1	1	100%
A01175	Interim services	50	-	-	-50	-	-	100%
A01178	External services	65	-	-9	-	56	56	100%
A01190	Salary weightings	597	-	-180	-24	393	393	100%
Total		10,217	-	-708	-163	9,347	9,347	100%

During the financial year the total amount allocated to Chapter 11 was reduced by 9%. The following are the main issues resulting to this decrease of funds:

- 5 posts became vacant (i.e. 2 contract agent posts and 3 temporary agent posts)
- the number of staff members in part-time working, parental leave and unpaid leave was increased
- 3 recruitment procedures were postponed

- the agency decided to abandon the use of interim services, and
- the country coefficient for Austria was reduced.

Chapter 12 – Expenditure on staff recruitment and transfer

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A01200	Recruitment expenses	50	-	-25	3	28	28	100%
A01201	Travel expenses	5	-	-3	-	2	2	100%
A01202	Installation, resettlement and transfer allowances	34	-	8	10	52	52	100%
A01203	Removal expenses	15	-	-	-	15	15	100%
A01204	Temporary daily subsistence allowances	10	-	-7	-3	-	-	100%
Total		114	-	-27	10	97	97	100%

This chapter was reduced by 15%. The costs linked to new recruitments (i.e. removals, resettlement, installation allowances, and temporary daily subsistence allowances) were recalculated based on the latest available information and the funds under the related budget lines were updated to cover the Agency's needs.

In addition, the related recruitment expenses were budgeted for at least eight candidates per position. However, a smaller number of interviews took place and therefore, a part of the funds was released.

Furthermore, based on the actual recruitments the temporary daily subsistence allowances paid was lower compared to the amount budgeted.

Chapter 13 – Missions and duty travel

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A01300	Mission expenses, duty travel expenses and other ancillary expenditure	200	-	-43	-	157	157	100%
Total		200	-	-43	-	157	157	100%

A decrease of 22% took place under chapter 13. During the financial year, the budget related to Title I missions was kept low and the resulted surplus was reallocated to support the Agency's operational activities.

Chapter 14 – Legal, medical and training expenditure

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A01400	Restaurants and canteens	-	-	-	-	-	-	-
A01410	Medical service	48	-	-4	5	49	49	100%
A01420	Professional training of staff	240	-	-14	-10	216	216	100%
A01430	Legal service	90	-	-54	-10	26	26	100%
Total		378	-	-73	-15	290	290	100%

Chapter 14 was decreased by 23%. The actual training needs of staff was less compared to what was initially budgeted. Moreover, the level of legal services requested was kept considerably lower than the initial estimations.

Chapter 15 – Mobility, exchanges of civil servants and experts

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A01520	Staff exchanges	372	-	-	65	437	437	100%
Total		372	-	-	65	437	437	100%

Chapter 15 was increased by 18%. This increase deemed to be necessary to cover the expenditure relating to the National Seconded Experts until the end of the year.

Chapter 16 – Social welfare

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A01610	Social contacts between staff	20	-	-1	-12	7	7	100%
A01620	Other welfare expenditure	625	-	185	-6	804	804	100%
A01630	Early childhood centres and crèches	30	-	4	-	34	34	100%
Total		675	-	188	-18	845	845	100%

Chapter 16 was increased by 25%. Given the refugee situation in Europe, the Agency decided not to organise a Christmas social event for its staff members. Schooling costs were revised and increased taking into consideration the number of the new enrolments, and the increased fees of the international schools. Similarly, the fees related to the early childhood centres and crèches were also increased in 2015.

Chapter 17 – Entertainment and representation expenses

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A01700	Entertainment and representation expenses	5	-	-1	-	4	4	100%
Total		5	-	-1	-	4	4	100%

No significant changes took place under chapter 17 during the financial year.

Chapter 19 – Reserve for Title I

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A01900	Reserve for Title I	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

No changes took place under chapter 29.

Title II – Buildings, equipment and miscellaneous operating expenditure

Chapter 20 – Rental of buildings and associated costs

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A02000	Rent	572	244	-	-1	815	571	70%
A02010	Insurances	13	-	-	-3	10	10	100%
A02020	Water, gas, electricity and heating	94	-	-	1	95	95	100%
A02030	Cleaning and maintenance	321	-	-4	-5	312	312	100%
A02040	Fitting-out of premises	15	-	-13	-	2	2	100%
A02050	Security and surveillance of buildings	115	-	-2	6	120	120	100%
A02090	Other expenditure on buildings	-	-	-	-	-	-	100%
Total		1,130	244	-19	-2	1,354	1,110	82%

Chapter 20 was increased by 20%. During the year the Agency received from the Austrian authorities a rent subsidy amounting to €244,000. These funds were carried over to 2016 and will be implemented in priority.

Furthermore, the initially budgeted amount for the building maintenance works was based on the previous years' use. However, as no major works took place the available budget was released. Similarly, the actual consumption under cleaning and maintenance was lower compared to the budgeted amount.

Chapter 21 – Data processing

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A02100	Hardware/software	415	-	-9	-	406	406	100%
A02101	Software development	309	-	-72	-10	227	227	100%
A02102	IT services	50	-	-5	-	45	45	100%
Total		774	-	-86	-10	678	678	100%

This chapter was decreased by 12%. The actual costs for the replacement of the hardware devices whose useful life expired was lower than expected resulting in a surplus of funds.

It was foreseen that 2 outdated software modules of the Human Resources applications relating to mission and time management would be replaced in 2015.

However, the Agency decided to postpone the development pending the results of the related tender procedure, as this will have an impact on the continuity and hand over of the applications. Therefore, the relative budget was released.

Moreover, during the financial year the expected number of requests for developments of ICT applications and ICT consultancy services was lower compared to the initial estimation.

Chapter 22 – Movable property and associated costs

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A02200	Technical equipment and installations	17	-	37	14	68	68	100%
A02203	Maintenance, use and repair of technical equipment and installations	10	-	-10	-	-	-	100%
A02210	Furniture	10	-	-6	-	4	4	100%
A02230	Hire of vehicles	2	-	-2	-	-	-	100%
A02250	Library stocks, purchase of books	-	-	-	-	-	-	100%
A02252	Subscriptions to newspapers and periodicals	-	-	-	-	-	-	100%
Total		39	-	19	14	72	72	100%

In 2015 this chapter was increased by 85%. In 2014 a study and assessment of the datacentre cooling system was commissioned by the Agency. There was also a variance up to 25% relating to building works and permissions from the Austrian Authorities (as the Agency's building is protected) for alterations. Following the detailed planning phase, which included the enhancement of the UPS system, an additional amount of €37,000 was needed.

A provisional amount was reserved for the acquisition of furniture. However, the actual costs were kept at a lower level. Similarly, the Agency provisionally budgeted an amount for repairs of technical equipment. However, no repairs occurred in 2015.

Chapter 23 – Current administrative expenditure

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A02300	Stationery and office supplies	28	-	-8	-1	19	11	100%
A02320	Bank charges	5	-	-1	-2	2	1	100%
A02330	Legal expenses	-	-	-	-	-	0	100%

A02353	Departmental removals and associated handling	23	-	-11	-	12	1	100%
A02355	Publications and reproduction of documents	11	-	-6	-1	4	-2	100%
Total		67	-	-26	-4	37	11	100%

Chapter 23 was decreased by 44%. The Agency made significant savings in internal logistics thereby reducing the costs under departmental removals and associated handling. Similarly, costs were kept low for stationery and office supplies. The cost for the publication of the budget and the amending budgets of the year were lower than initially foreseen.

Chapter 24 – Postage and Telecommunications

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A02400	Postage and delivery charges	23	-	-10	-5	8	8	100%
A02410	Telecommunication charges	131	-	-14	-1	116	116	100%
A02411	Telecommunication equipment	15	-	-15	-	-	-	-
Total		169	-	-39	-6	124	124	100%

This chapter was decreased by 26%. The Agency's telecommunication costs were optimised. Moreover, by changing internal practice and sending non-urgent mail by normal post, instead of courier services, savings were also obtained under budget item A02400.

Funds were provisionally budgeted for potential purchases of telecommunications equipment. However, such purchases were not deemed necessary in 2015.

Chapter 25 – Expenditure on meetings

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A02550	Miscellaneous expenditure for meetings	9	-	-2	-	7	7	100%
Total		9	-	-2	-	7	7	100%

In its attempt to maintain the costs for meetings as low as possible the Agency managed to reduce the expenditure under this chapter by 25%.

Chapter 26 – Studies, surveys, consultations

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A02601	Studies, surveys, consultations	30	-	-20	-	10	10	100%
Total		30	-	-20	-	10	10	100%

This chapter was decreased by 66%. Based on past experience, funds were provisionally budgeted for potential consultancy services and studies. However, as no such need arose in 2015, the amount of €20,000 was released.

Chapter 29 – Reserve for Title II

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
A02900	Reserve for Title II	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

No changes took place under chapter 29.

Title III – Operational activities

Chapter 31 – Dignity

No funds were allocated and implemented under this chapter in 2015.

Chapter 32 – Freedoms

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
B03211	Information society and, in particular, respect for private life and protection of personal data	330	-	-37	-6	288	288	100%
B03221	Visa and border control	-	-	-	-	-	-	-
B03230	Immigration and integration of migrants, visa and border control	1,090	-	229	196	1,515	1,515	100%
Total		1,420	-	192	190	1,802	1,802	100%

Chapter 32 was increased by 27%. Appropriations found to be in surplus under the project *National Intelligence Authorities and Surveillance in the EU*. The total cost of fieldwork missions for staff in the context of this project was significantly reduced. Moreover, part of the amount reserved for an expert meeting was released.

The cost for the launching of the project *Severe Forms of Labour Exploitation*, at the Council on 2 June 2015, exceeded the initial budget. In addition, translation costs were required to cover the final comparative report into several languages in order to target stakeholders at national level and increase the impact of the report in Member States.

The budget for the project *Inter-Agency Cooperation and other Activities in the Areas of Borders, Immigration and Asylum* was increased to cover:

- the European Commission's request to deliver monthly updates related to the monitoring of fundamental rights impact of the asylum and migration crises in a selection of EU Member States
- the layout and printing of the FRA-ECtHR handbook in additional language versions, and
- for an overview on immigration detention of children seeking asylum as well as children in return procedures (with a particular focus on children detained together with their parents) which was carried out in close cooperation with the Council of Europe.

Chapter 33 – Equality

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
B03311	Racism, xenophobia and related intolerance	85	-	-	88	173	173	100%
B03321	Discrimination	1,791	-	13	62	1,866	1,866	100%
B03340	Roma integration	570	-	104	60	734	734	100%
B03350	The rights of the child	535	-	369	-4	900	900	100%
Total		2,981	-	486	206	3,673	3,673	100%

This chapter was increased by 23%. Funds were transferred to this chapter in order to address the impact of the Paris terrorist attacks on Muslim communities, the treatment of the situation by the on-line media and the coverage of islamophobic incidents across the EU.

During the course of the year funds were reallocated to the Roma multi-annual programme. Part of these funds refer to the increased number of missions that were needed for quality control. Furthermore, the project's budget was increased to facilitate the work of a working party that was organised. The aim was to address all practical concerns by NRCPs towards reaching a consensus on the indicators framework template that was to be used by all NRCPs for reporting to the Commission on the progress of the implementation of the measures specified in the Council Recommendations.

In order to facilitate the implementation of the *Local Engagement for Roma Inclusion* (LERI) project, funds for audio-visual material were needed to accompany the fieldwork. This material resulted in a deliverable that will be used to communicate the results of the project.

The budget of the project on *Improving the Recording and Reporting of Hate Crime* was also increased. A third meeting of the working party related to this project was needed involving at least 45 external participants. The objective was to develop a tool 'Compendium of Practices' in order to improve reporting and recording, to foster multi agency partnerships, and to conceptualise hate crime training.

An amount of money was transferred to the project *Rights of Persons with Disabilities* to conduct statistical analysis of existing quantitative data concerning the rights of persons with disabilities, and to develop human rights indicators, which will be populated with this data.

The project *Surveying LGBT People and Authorities* received additional funds to cover the editing and production of two reports, the cost of which was higher compared to the initial budget.

The outputs of the projects *Children with Disabilities and Child Protection Systems* needed to be communicated to the Agency's stakeholders. For this reason, additional funds for the translation, layout and print of these outputs as well as the organisation of outreach activities was needed. Moreover, an event was organised with focus on child rights and child-friendly justice.

Furthermore, translation in 10 additional languages of the *Handbook of European Law on the Rights of the Child* was needed. With this action the handbook is now available in all EU official languages achieving the necessary outreach at national level.

Chapter 34 – Solidarity

No funds were allocated and implemented under this chapter in 2015.

Chapter 35 – Citizens' rights

No funds were allocated and implemented under this chapter in 2015.

Chapter 36 – Justice

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
B03620	Access to justice	727	133	74	97	1,030	1,030	100%
B03630	Victims of crime, including compensation to victims of crime	18	-	-	-8	10	10	100%
Total		745	133	74	89	1,040	1,040	100%

This chapter was increased by 40%. In 2015 the Translation Centre (CdT) reimbursed €2.3 million to its clients. In this context, the Agency received €132,772. This amount was introduced in the Agency's expenditure, under chapter 36, through an amending budget.

The increase through budgetary transfers refers to the funds that were needed, among others, for the translation into 22 EU languages, layout and printing of the *Handbook on European law relating to access to justice* (forthcoming in June 2016).

Chapter 37 – Horizontal operational activities

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
B03701	Research and data collection	300	-	-40	-4	256	256	100%
B03711	Communication and awareness-raising	975	-	25	-85	950	915	100%
Total		1,275	-	-15	-89	1,206	1,171	100%

During the financial year a decrease of 8% took place under chapter 37. The funds that were transferred to this chapter refer to the translation of the manual for police trainers into three further EU languages and the additional costs of storage and dissemination of FRA products through the Publications Office services.

The Agency reduced the cost of the data collection for the *Annual Report*, which resulted in a reduction of costs under budget item research and data collection.

Chapter 38 – Bodies of the Agency

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
B03801	Bodies of the Agency	270	-	-	28	298	298	100%
B03802	Consultation mechanisms	220	-	-20	-37	163	163	100%
Total		490	-	-20	-10	460	460	100%

This chapter was decreased by 6%. Due to the replacement of 14 Management Board (MB) members, a third MB meeting was held in September. Therefore, the budget item bodies of the agency was increased accordingly.

Part of the amount in surplus became available because the budget for the organisation of meetings is calculated based on the number of people that are invited to participate, where the final cost is based on the actual participation. The remaining funds refer to the fact that no follow up activities were generated following the completion of the 17th NLO meeting. Therefore, the funds reserved for this action were released. Moreover, fewer missions took place and their actual cost was lower compared to what was initially planned.

Chapter 39 – Reserve for Title III

Item	Description	Initial budget	Amending budgets	MB transfers	Agency transfers	Final budget	Actual 2015	Rate
B03900	Reserve for Title III	139	-	118	-257	-	-	-
Total		139	-	118	-257	-	-	-

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

Annex 1 – Budget Outturn Statement

		2015 €	2014 €
REVENUE			
Balancing Commission subsidy	+	21,229,000.00	21,229,000.00
Other subsidy from Commission (Phare, IPA...)	+		
Fee income	+		
Other income	+	380,339.71	254,148.83
TOTAL REVENUE (a)		21,609,339.71	21,483,148.83
EXPENDITURE			
Title I: Staff			
Payments	-	11,071,193.63	11,150,975.59
Appropriations carried over	-	105,374.45	84,905.60
Title II: Administrative Expenses			
Payments	-	1,953,283.54	1,921,400.61
Appropriations carried over	-	572,903.50	551,465.76
Title III: Operating Expenditure			
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
RESULT 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 RESULT 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	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		104,245.30	

Not included in the budget result:

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

Budget Item	Budget Item Description	Appropriations 2015 €	Commitments 2015 €	% committed	Payments 2015 €	% paid
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	Mission expenses, duty travel expenses and other ancillary expenditure	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 crèches	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%
A-1900	Reserve for Title 1	0.00	0.00	0.00%	0.00	0.00%
Total Title I		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-2090	Other expenditure on buildings	0.00	0.00	0.00%	0.00	0.00%
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 technical equipment & installation	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-2330	Legal expenses	0.00	0.00	0.00%	0.00	0.00%

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%
A-2900	Reserve for Title 2	0.00	0.00	0.00%	0.00	0.00%
Total Title II		2,038,187.04	2,038,187.04	100.00%	1,709,283.54	83.86%
B3-201	Asylum, immigration and integration of migrants	0.00	0.00	0.00%	0.00	0.00%
B3-211	Information society and, in particular, respect for private life and protection of personal data	287,591.16	287,591.16	100.00%	77,738.93	27.03%
B3-221	Visa and border control	0.00	0.00	0.00%	0.00	0.00%
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%
B3-331	The rights of child, including the protection of children	0.00	0.00	0.00%	0.00	0.00%
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%
B3-601	Access to efficient and independent justice	0.00	0.00	0.00%	0.00	0.00%
B3-620	Access to justice	897,319.90	897,319.90	100.00%	322,705.50	35.96%
B3-630	Victims of crime, including compensation to victims of crime	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%
Total Title III		8,014,244.88	8,014,244.88	100.00%	2,423,735.22	30.24%
TOTAL C1		21,229,000.00	21,229,000.00	100.00%	15,204,212.39	71.62%

Annex 3 – Budget Execution of C4 Appropriations

Budget Item	Budget Item Description	Appropriations 2015 €	Commitments 2015 €	% committed	Payments 2015 €	% paid
B-3620	Access to justice	132,772.00	132,772.00	100.00%	0.00	0.00%
	TOTAL	132,772.00	132,772.00	100.00%	0.00	0.00%

Annex 4 – Budget Execution of C5 Appropriations

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

Annex 5 – Budget Execution of C8 Appropriations

Budget Item	Budget Item Description	Appropriations 2015 €	Commitments 2015 €	% committed	Payments 2015 €	% paid
A-1113	Trainees	3,060.74	807	26.37%	807.17	26.37%
A-1300	Missions & duty travel exp. & other ancillary exp.	36,821.79	32,584	88.49%	32,583.95	88.49%
A-1410	Medical service	13,785.98	5,056	36.67%	5,055.96	36.67%
A-1420	Professional training of staff	4,641.14	3,074	66.24%	3,074.34	66.24%
A-1430	Legal services	16,700.00	14,000	83.83%	14,000.00	83.83%
A-1610	Social contacts between staff	9,289.50	8,845	95.22%	8,845.14	95.22%
A-1620	Other welfare expenditure	61.45	19	30.19%	18.55	30.19%
A-1630	Early childhood centres and crèches	545.00	545	100.00%	545.00	100.00%
Total Title I		84,905.60	64,930.11	76.47%	64,930.11	76.47%
A-2030	Cleaning and maintenance	8,058.88	7,807	96.88%	7,807.04	96.88%
A-2050	Security and surveillance of buildings	8,353.52	8,027	96.09%	8,026.52	96.09%
A-2100	Hardware/Software	159,176.92	154,018	96.76%	154,017.62	96.76%
A-2101	Software Development	167,251.00	163,925	98.01%	163,924.67	98.01%
A-2200	New purchases of equipment and installations	148,000.00	148,000	100.00%	148,000.00	100.00%
A-2300	Stationery and office supplies	1,399.36	1,399	100.00%	1,399.36	100.00%
A-2320	Bank charges	2,000.00	2,000	100.00%	2,000.00	100.00%
A-2353	Departmental removals and associated handling	2,325.00	2,325	100.00%	2,325.00	100.00%
A-2355	Publications and reproduction of documents	200.00	-	0.00%	-	0.00%
A-2400	Postage and delivery charges	1,070.70	1,071	100.00%	1,070.70	100.00%
A-2410	Telecommunications charges	43,380.38	41,178	94.92%	41,177.53	94.92%
A-2601	Studies surveys consultations	10,250.00	10,250	100.00%	10,250.00	100.00%
Total Title II		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	98.37%	56,311.37	98.37%

B3-230	Immigration and integration of migrants	1,236,640.99	1,229,007	99.38%	1,229,007.40	99.38%
B3-311	Racism xenophobia and related intolerance	17,348.45	14,461	83.36%	14,461.41	83.36%
B3-321	Discrimination	2,724,852.31	2,713,964	99.60%	2,713,963.81	99.60%
B3-340	Roma integration	551,267.27	529,683	96.08%	529,682.82	96.08%
B3-350	Rights of the child	170,968.93	170,529	99.74%	170,528.83	99.74%
B3-620	Access to justice	221,202.26	211,912	95.80%	211,912.41	95.80%
B3-630	Victims of crime & comp.	88,409.56	88,228	99.79%	88,227.62	99.79%
B3-701	Research and data collection	218,390.22	218,390	100.00%	218,390.22	100.00%
B3-711	Communication and awareness-raising	488,290.75	469,242	96.10%	469,241.50	96.10%
B3-801	Bodies of the Agency	72,055.41	72,049	99.99%	72,049.41	99.99%
B3-802	Consultation mechanisms	2,285.85	2,256	98.68%	2,255.59	98.68%
Total Title III		5,848,955.93	5,776,032.39	98.75%	5,776,032.39	98.75%
TOTAL C8		6,485,327.29	6,380,960.94	98.39%	6,380,960.94	98.39%

Annex 6 – Budget Execution of R0 Appropriations

Budget Item	Budget Item Description	Appropriations 2015 €	Commitments 2015 €	% committed	Payments 2015 €	% paid
A-2000	Rent	488,000.00	244,000.00	50.00%	244,000.00	50.00%
B-3321	Discrimination	77.42	77.42	100.00%	77.42	100.00%
B-3711	Communication and awareness raising	35,000.00	35,000.00	100.00%	35,000.00	100.00%
TOTAL		523,077.42	279,077.42	53.35%	279,077.42	53.35%

Annex 7 – Implementation of the establishment plan

Category and grade	Permanent posts		Temporary posts	
	2015 (authorised posts)	2015 (actually filled)	2015 (authorised posts)	2015 (actually filled as of 31/12/2015)
AD 16	-	-	-	-
AD 15	-	-	1	-
AD 14	-	-	1	1
AD 13	-	-	2	1
AD 12	-	-	10	-
AD 11	-	-	-	5
AD 10	-	-	14	2
AD 9	-	-	11	5
AD 8	-	-	1	9
AD 7	-	-	4	14
AD 6	-	-	2	7
AD 5	-	-	-	-
Total AD	-	-	46	44
AST 11	-	-	-	-
AST 10	-	-	1	-
AST 9	-	-	3	-
AST 8	-	-	3	3
AST 7	-	-	7	4
AST 6	-	-	12	3
AST 5	-	-	-	8
AST 4	-	-	1	7
AST 3	-	-	-	2
AST 2	-	-	-	-
AST 1	-	-	-	-
Total AST	-	-	27	27
AST/SC 6	-	-	-	-
AST/SC 5	-	-	-	-
AST/SC 4	-	-	-	-
AST/SC 3	-	-	-	-
AST/SC 2	-	-	-	-
AST/SC 1	-	-	-	-
Total AST/SC	-	-	-	-
Total	-	-	73	71