

MB DECISION

Decision n°:	2023/01
Subject:	Opinion of the Management Board in respect of the FRA's 2022 Final Annual Accounts

THE MANAGEMENT BOARD OF THE EUROPEAN UNION AGENCY FOR FUNDAMENTAL RIGHTS

HAVING REGARD to:

- a) Management Board decision of 17 May 2019 on the Financial Rules applicable to the budget of the European Union Agency for Fundamental Rights, and in particular article 102 (3) "*[o]n receiving the Court of Auditors' observations on the provisional accounts of the Agency, the accounting officer shall draw up the final accounts of the Agency [...]. The director shall send them to the management board, which shall give an opinion on these accounts.*

WHEREAS:

- a) In the external auditor's opinion, which was received on 31 March 2023, the provisional annual accounts of the FRA for the year ending 31.12.2022 has been prepared, in all material respects, in accordance with its Financial Regulation, and, in accordance with the accounting rules adopted by the Commission's accounting officer, and the International Public Sector Accounting Standards, as issued by the International Public Sector Accounting Standards Board.
- b) The European Court of Auditors has to make its observations on the 2022 Provisional Annual Accounts by 1 June 2023.
- c) By 1 July 2023 at the latest, the Director must send the final annual accounts, together with the opinion of the Management Board, to the accounting officer of the Commission, the Court of Auditors, the European Parliament and the Council.

HAS DECIDED AS FOLLOWS:

Article 1

The Management Board took note of the aforementioned and expressed a favourable opinion on these accounts.

MB DECISION

Done at Vienna, on 25 May 2023

For the European Union Agency for Fundamental Rights

A handwritten signature in blue ink, appearing to read 'J. Clarken', is positioned above the printed name.

Jim Clarken

Chairperson of the Management Board

Annex I: FRA's 2022 Final Annual Accounts



Annual accounts of the European Union Agency for Fundamental Rights

Financial year 2022

These accounts have been drawn up by the Accounting Officer on 06/04/2023. 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 2023.

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

.....
Accounting Officer

.....
Director

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CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of FRA in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of the FRA for the year 2022 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the FRA's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the FRA.



Andreas Miltos

**Accounting Officer of the
European Union Agency for
Fundamental Rights**

¹ COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

BACKGROUND INFORMATION NOTE

1. General background information

Establishment

The FRA provides independent, evidence-based advice to EU and national decision makers, thereby helping to make debates, policies and legislation on fundamental rights better informed and targeted. It was established by the Council Regulation (EC) No 168/2007² of 15 February 2007 as amended by Council Regulation (EU) 2022/555³ of 5 April 2022 and has its seat in Vienna, Austria.

Mission

FRA's mission is to provide the relevant institutions, bodies, offices and agencies of the Union and its Member States when implementing Union 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.

Main operational activities

The FRA aims to help promote and protect fundamental rights more effectively across the EU. To do this, it consults and cooperates with its partners on:

- collecting & analysing information & data through socio-legal research
- providing independent, evidence-based advice on rights
- identifying trends by collecting and analysing comparable data
- helping better law making and implementation
- supporting rights-compliant policy responses, and
- strengthening cooperation and ties between fundamental rights actors.

Organisation of the FRA

FRA is comprised of the Management Board, the Executive Board, the Scientific Committee, the Director and the staff of the FRA. The Director is appointed by the Management Board on the basis of personal merit, experience in the field of fundamental rights and administrative and management skills.

² Council Regulation (EC) No 168/2007 of 15 February 2007 establishing a European Union Agency for Fundamental Rights, cf. <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32007R0168>

³ Council Regulation (EU) 2022/555 of 5 April 2022 amending Regulation (EC) No 168/2007 establishing a European Union Agency for Fundamental Rights <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022R0555>

The FRA Management Board is composed of persons with appropriate experience in the management of public or private sector organisations and 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.

The Management Board ensures that the Agency performs the tasks entrusted to it. It is the Agency's planning and monitoring body.

The Management Board is assisted by an Executive Board, which is made up of the Chairperson and the Vice-Chairperson of the Management Board, two other members of the Management Board elected by the Management Board in accordance with Article 12(5) of its funding regulation and one of the representatives of the Commission in the Management Board.

The Scientific Committee is composed of eleven independent persons, highly qualified in the field of fundamental rights. Its members are appointed by the Management Board following a transparent call for applications and selection procedure after having consulted the competent committee of the European Parliament. The Management Board ensures even geographical representation.

Source of financing

The Agency's operations are mainly financed from the general budget of the European Union through an annual subsidy.

2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial Regulation (FFR)⁴. As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the

⁴ COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council

financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The provisional annual accounts prepared by the Accounting Officer are transmitted, by 1 March of the following year, to the European Court of Auditors (ECA) and to the audit company selected by the FRA. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Management Board for opinion. The final annual accounts, together with the opinion of the Management Board, are sent to the accounting officer of the Commission, the Court of Auditors, the European Parliament and the Council by 1 July of the following financial year. The ECA scrutinises the final annual accounts and includes any findings in the annual report for the European Parliament and the Council. It falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Director in respect of the implementation of the budget for a given financial year. Amongst other elements this decision is also based on a review of the accounts and the annual report of the ECA.

3. Budget and budget implementation

In 2022 the annual budget of the FRA amounted to €24,295,170 (-0.7% compared to 2021). The budget implementation of the EU subsidy in terms of commitment appropriations was 100.00%, payment appropriation implementation reached 73.59%, and 26.41% of payment appropriations were carried over to 2023.

4. Impact of the activities in the financial statements

The main impact of the year in comparison to prior year is presented below:

- revenue remained stable compared to previous year (25,012 kEUR in 2021 and 24,942 kEUR in 2022)
- increase of legal costs from 1 kEUR in 2021 to 40 kEUR in 2022, training costs from 80 kEUR in 2021 to 206 kEUR in 2022 and of expenses for missions from 7 kEUR in 2021 to 36 kEUR in 2022 due to relaxation of COVID-19 measures, and
- increase of the economic result of the year from a loss of 262 kEUR in 2021 to a loss of 57 kEUR in 2022.

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

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BALANCE SHEET

		EUR '000	
	Note	31.12.2022	31.12.2021
A. NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	8	13
<i>Property, plant and equipment</i>	2.2	276	314
<i>Pre-financing</i>		-	-
<i>Exchange receivables and non-exchange recoverables</i>		-	-
		284	326
B. CURRENT ASSETS			
<i>Inventories</i>		-	-
<i>Exchange receivables and non-exchange recoverables</i>	2.3	8,998	8,846
<i>Pre-financing</i>	2.4	-	66
<i>Contingent assets</i>	2.5	-	-
<i>Cash and cash equivalents</i>	2.6	7	9
		9,005	8,921
TOTAL ASSETS		9,290	9,248
C. NON-CURRENT LIABILITIES			
<i>Financial liabilities</i>		-	-
<i>Long-term liabilities to consolidated entities</i>		-	-
		-	-
D. CURRENT LIABILITIES			
<i>Financial liabilities</i>		-	-
<i>Payables and other liabilities</i>	2.7	1,411	629
<i>Accrued charges and deferred income</i>	2.8	1,783	2,368
<i>Provisions</i>	2.9	-	99
		3,194	3,095
TOTAL LIABILITIES		3,194	3,095
E. NET ASSETS			
<i>Accumulated deficit</i>		6,152	6,415
<i>Economic result of the year</i>		(57)	(262)
		6,096	6,152
TOTAL NET ASSETS		6,096	6,152

STATEMENT OF FINANCIAL PERFORMANCE

		EUR '000	
	Note	2022	2021
REVENUE			
Revenue from non-exchange transactions		24,316	24,545
<i>European Union contribution</i>	3.1	24,192	24,385
<i>Other</i>	3.1	123	160
Revenue from exchange transactions		626	468
<i>Revenue from fixed assets adjustments</i>	3.2	(46)	51
<i>Other</i>	3.2	673	417
TOTAL REVENUE		24,942	25,012
EXPENSES			
<i>Operating expenses</i>	3.3	(7,237)	(8,290)
<i>Staff expenses</i>	3.4	(13,303)	(13,262)
<i>Finance costs</i>	3.5	(3)	(8)
<i>Other expenses</i>	3.6	(4,364)	(3,532)
<i>Depreciation/Amortisation</i>	3.7	(92)	(183)
TOTAL EXPENSES		(24,999)	(25,275)
ECONOMIC RESULT OF THE YEAR		(57)	(262)

CASHFLOW STATEMENT⁵

	EUR '000	
	2022	2021
<i>Economic result of the year</i>	(57)	(262)
Operating activities		
<i>Depreciation and amortization</i>	92	184
<i>Increase/(decrease) in provisions</i>	(99)	-
<i>Increase/(decrease) in value reduction for doubtful debts</i>	-	-
<i>(Increase)/decrease in pre-financing</i>	66	(66)
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(152)	(8,070)
<i>Increase/(decrease) in payables</i>	198	197
<i>(Gains)/losses on sale of property, plant and equipment</i>	-	-
<i>Extraordinary items</i>	-	-
Net cash Flow from operating activities	104	(8,017)
Cash Flows from investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(50)	(3)
<i>Increase/(decrease) in proceeds from tangible and intangible fixed assets</i>	-	-
<i>Extraordinary items</i>	-	(51)
Net cash Flow from investing activities	(50)	(54)
<i>Net increase/(decrease) in cash and cash equivalents</i>	(2)	(8,071)
Cash and cash equivalents at the beginning of the year	9	8,081
Cash and cash equivalents at the end of the year	7	9

⁵ The treasury of FRA has been integrated into the Commission's treasury system. The majority of payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables.

STATEMENT OF CHANGES IN THE NET ASSETS

EUR '000

	Accumulated Surplus / Deficit	Economic result of the year	Net Assets / Liabilities
Balance as at 31.12.2020	4,552	1,862	6,415
<i>Fair Value Movements</i>	-	-	-
<i>Allocation 2020 economic result</i>	1,862	(1,862)	-
<i>Economic result of the year</i>	-	(262)	(262)
<i>Other revaluations</i>	-	-	-
Balance as at 31.12.2021	6,415	(262)	6,152
<i>Fair Value Movements</i>	-	-	-
<i>Allocation 2021 economic result</i>	(262)	262	-
<i>Economic result for the year</i>	-	(57)	(57)
<i>Other revaluations</i>	-	-	-
Balance as at 31.12.2022	6,152	(57)	6,096



NOTES TO THE FINANCIAL STATEMENTS

1 SIGNIFIGANT ACCOUNTING POLICIES

1.1 Accounting Principles

The objectives of the financial statements are to provide information on the financial position, performance and cashflows of the FRA that is useful to a wide range of stakeholders.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

1.2 Basis for preparation

1.2.1 Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

1.2.2 Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

1.2.3 Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances, on which the estimate was based, or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and

is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.2.4 Application of new and amended European Union Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2022

There is no new EAR which became effective for annual periods beginning on or after 1 January 2022.

New EAR adopted but not yet effective at 31 December 2022

There is no new EAR which were adopted and are not yet effective for annual periods after 31 December 2022.

1.3 Balance sheet

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.

1.3.1 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable, or arises from binding arrangements. Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and when the expenses that relate solely to the development phase of the asset, are € 200,000 or above. The costs able to be capitalised include all directly attributable costs necessary to create, produce and prepare the asset in order for it to operate in the manner intended by management. Costs associated with research activities, uncapitalised development and maintenance costs are recognised as expenses as incurred.

1.3.2 Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land is not depreciated, as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	4% to 10%

Type of asset	Straight line depreciation rate
Computer hardware	25% to 33%
Furniture and vehicles	10% to 25%
Plant and equipment	10%, to 25%
Other	10% to 33%

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

Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.

Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee.

An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering an operating lease as a lessee, the operating lease payments are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term with neither an asset nor a liability recognised in the balance sheet.

1.3.3 Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

1.3.4 Financial assets

Financial assets are classified in the following categories: 'financial assets at fair value through surplus or deficit', 'loans and receivables', 'held-to-maturity investments' and 'available for sale financial assets'. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date. Based on this classification the entity only has 'loans and receivables'.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

Initial recognition and measurement

Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit, transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

Subsequent measurement

Loans and receivables are carried at amortised cost using the effective interest method.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

1.3.5 Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiaries do not incur eligible expenditure, they have the obligation to return the pre-financing advance to the entity. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.6 Receivables and recoverables

The EU accounting rules require a separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly.

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.7 Provisions

Provisions are recognised when the FRA has a present legal or constructive obligation towards third parties as a result of past events, when it is more likely than not that an outflow of resources will be required to settle the obligation, and when 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 expenditure 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).

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

1.3.8 Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services, and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing received (see note 1.4.1).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

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

1.3.9 Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, or the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for 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 Accounting Officer. These aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4 Statement of financial performance

1.4.1 Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance, revenue is distinguished between:

(i) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers, because the transferor provides resources to the recipient entity, without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability.

(ii) Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2 Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or the incurring of liabilities that

result in decreases in net assets. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at the original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.5 Contingent assets and liabilities

1.5.1 *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 entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.5.2 *Contingent liabilities*

A contingent liability is either a possible obligation 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 entity; or a present obligation where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

1.6 Consolidation

The accounts of the FRA are fully consolidated in the consolidated annual accounts of the EU.

2 NOTES TO THE BALANCE SHEET

ASSETS

2.1 Intangible assets

EUR '000

	Computer Software (Intangible)
<i>Gross carrying amount at 31.12.2021</i>	764
<i>Transfer of assets under construction brought forward from 2021 and installed in 2022</i>	-
<i>Additions in year</i>	1
<i>Disposals</i>	(460)
Gross carrying amount at 31.12.2022	305
<i>Accumulated amortisation at 31.12.2021</i>	(751)
<i>Amortisation charge for the year</i>	(5)
<i>Disposals</i>	459
Accumulated amortisation at 31.12.2022	(297)
<i>Net carrying amount at 31.12.2021</i>	13
Net carrying amount at 31.12.2022	8
<i>Assets under construction</i>	-
Total net carrying amount at 31.12.2022	8

The amounts under this heading entirely comprise computer software with the annual amortisation rate 25%. During 2022 FRA performed an extensive review of its inventory and disposed any unused items that had reached their end of life.

2.2 Property, plant and equipment

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

EUR '000

	Plant and equipment	Furniture and vehicles	Computer hardware	Other	Total
<i>Gross carrying amount at 31.12.2021</i>	7	557	2,163	2,370	5,097
<i>Transfer of assets under construction brought forward from 2021 and installed in 2022</i>	-	-	-	-	-
<i>Transfer between asset classes</i>	-	-	-	-	-
<i>Additions</i>	6	1	18	71	95
<i>Disposals</i>	-	(49)	(836)	(51)	(937)
Gross carrying amount at 31.12.2022	13	508	1,345	2,389	4,255

	Plant and equipment	Furniture and vehicles	Computer hardware	Other	Total
<i>Accumulated depreciation at 31.12.2021</i>	(3)	(514)	(2,037)	(2,229)	(4,783)
<i>Depreciation charge for the year</i>	(2)	(7)	(28)	(49)	(87)
<i>Disposals</i>	-	49	790	51	891
Accumulated depreciation at 31.12.2022	(6)	(472)	(1,275)	(2,227)	(3,979)
<i>Net carrying amount at 31.12.2021</i>	4	43	126	141	314
Net carrying amount at 31.12.2022	8	36	70	162	276
<i>Assets Under Construction</i>	-	-	-	-	-
Total net carrying amount at 31.12.2022	8	36	70	162	276

During 2022 FRA performed an extensive review of its inventory and disposed any unused items that had reached their end of life.

2.3 Exchange receivables and non-exchange recoverables

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

	EUR '000	
	2022	2021
Non-current		
<i>Recoverables from non-exchange transactions</i>	-	-
<i>Receivables from exchange transactions</i>	-	-
	-	-
Current		
<i>Recoverables from non-exchange transactions</i>	53	77
<i>Receivables from exchange transactions</i>	8,946	8,769
	8,998	8,846
Total	8,998	8,846

Current recoverables and receivables

	EUR '000	
	2022	2021
Recoverables from non-exchange transactions		
<i>Member States</i>	53	77
	53	77
Receivables from exchange transactions		

	2022	2021
<i>Customers</i>	-	-
<i>Central treasury liaison accounts</i>	8,123	8,035
<i>Deferred charges relating to exchange transactions</i>	713	713
<i>Other</i>	109	20
	8,946	8,769
Total	8,998	8,846

The treasury of the FRA has been integrated into the Commission's treasury system. Because of this, all payments and receipts are processed via the Commission's central treasury system and registered on inter-company (liaison) accounts.

Recoverables from non-exchange transactions

EUR '000

	2022	2021
Non-current		
<i>Other</i>	-	-
	-	-
Current		
<i>Member States</i>	53	77
	53	77
Total	53	77

2.4 Pre-financing

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular underlying contract, decision, agreement or basic legal act.

EUR '000

	2022	2021
<i>Current pre-financing</i>	75	151
<i>Accrued charges on pre-financing</i>	(75)	(85)
Total	-	66

Guarantees received in respect of pre-financing

These are guarantees that the FRA requests in certain cases from beneficiaries when making advance payments (pre-financing). There are two values to disclose for this type of guarantee, the 'nominal' and the 'on-going' values. For the nominal value, the generating event is linked to the existence of the guarantee. For the on-going value, the guarantee's generating event is the pre-financing payment made against the guarantee, then reduced by subsequent clearings. At 31 December 2022 no guarantees had been requested from the beneficiaries to whom advance payments had been made).

2.5 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 entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

2.6 Cash and cash equivalents

Since 2021 the FRA's treasury has been integrated into the Commission's treasury system. The majority of payments and receipts are processed via the Commission's treasury system and registered on liaison accounts, which are presented under heading 'receivables from exchange transactions'. The FRA maintained its bank account with Raiffeisen Bank International AG.

	EUR '000	
	2022	2021
<i>Raiffeisen Bank International AG</i>	7	9
Total	7	9

LIABILITIES

2.7 Payables

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

	EUR '000	
	2022	2021
Current		
<i>Pre-financing received from EC – balancing subsidy</i>	103	85
<i>Pre-financing received from other contributions</i>	1,297	544
<i>Other</i>	12	-
Total	1,411	629

The most significant pre-financing amount received (kEUR 1,297) related to projects financed from the Financial Mechanism Office and other Partnership Agreements. The amount of kEUR 103 comprises the unused amount of the 2022 Commission balancing subsidy that is to be reimbursed by FRA in 2023.

2.8 Accrued charges and deferred income

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. They include amounts due to employees (e.g. accruals for untaken holidays). The calculation of accruals is based on the open amount of budgetary commitments at year-end. Concerning the provision of services, this calculation is based on the stage of completion and when we refer to supplies the event is recognised when the goods are delivered (i.e. delivery note) and accepted by the FRA. The portion of the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts.

EUR '000

	2022	2021
<i>Staff accrual</i>	503	734
<i>Other accruals</i>	1,280	1,633
Total	1,783	2,368

2.9 Provisions

No provisions have been recognised for 2022.

EUR '000

	Amount at 31.12.2021	Additional provisions	Unused amounts reversed	Amounts used	Change in estimation	Amount at 31.12.2022
<i>Legal cases</i>	-	-	-	-	-	-
<i>Reclassification of Staff Members</i>	99	-	-	(99)	-	-
<i>Other</i>	-	-	-	-	-	-

Provisions are reliably estimated amounts, arising from past events, which will probably have to be paid by the FRA budget in the future.

2.10 Legal cases

No amounts are estimated to be paid after the year-end in relation to the on-going legal cases.

2.11 Contingent Liabilities

Contingent liabilities related to amounts contracted for goods and services to be delivered in the future are based on the total value of commitments carried forward the end of the year.

EUR '000

	2022	2021
<i>Amounts contracted for at the year-end for goods and services to be delivered in future</i>	1,070	1,654

Four legal cases remained open at the end of 2022. The potential exposure for these cases is estimated between €70,000 and €150,000. This estimation takes into consideration the claimed amounts and the legal fees. These amounts are not part of the commitments carried forward at the end of the year.

	2022	2021
<i>No. of legal cases pending</i>	4	4

3 NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1 Non-exchange revenue

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

	<i>EUR '000</i>	
	2022	2021
<i>European Union subsidy – European Commission</i>	24,192	24,385
<i>Other</i>	123	160
Total	24,316	24,545

The heading European Union subsidy corresponds to the amounts of the Commission balancing subsidy used during 2022. Unused amounts are recorded as pre-financing liabilities under accounts payable (see note 2.6 above) and will be reimbursed to the Commission in 2023. The other non-exchange revenue refers to the rent contribution that was received from the Austrian government.

3.2 Exchange revenue

	<i>EUR '000</i>	
	2022	2021
<i>Revenue from fixed assets adjustments</i>	(46)	51
<i>Other contributions</i>	673	417
Total	626	468

The heading revenue from fixed assets adjustments refers to the post capitalisation of assets. The other contributions refer to funds received under the cooperation arrangement with the Financial Mechanism Office (FMO) and the partnership agreements with the Bulgarian National Statistics Institute, the Romanian Prosecutor's Office attached to the High Court of Cassation and Justice and the Greek Ombudsman.

EXPENSES

3.3 Operating expenses

Included under this heading are expenses incurred in relation to operational activities.

	<i>EUR '000</i>	
	2022	2021
<i>Operating costs</i>	7,237	8,290
Total	7,237	8,290

The amount of operating expenses under column 2021 is presented differently compared to how these were reported in 2021 Annual Accounts. As from this year the expenses with other consolidated entities are reported under heading 3.6 Other expenses.

3.4 Staff expenses

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the FRA and the Commission, the calculations of staff related costs is carried out by the Commission's Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office - PMO). The pensions of the entity staff members are covered by the Pension Scheme of European Officials. This pension scheme is a defined benefit plan, i.e. the amount of benefit an employee will receive on retirement depends on several factors, the most important of which is years of service. Both the FRA staff and the EU budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulation governing the scheme. The cost to the EU Budget is not reflected in the FRA accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the FRA, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits.

	EUR '000	
	2022	2021
<i>Staff related expenditure</i>	13,303	13,262

3.5 Finance costs

The heading comprises interest on late payments and other financial expenses charged by banks.

	EUR '000	
	2022	2021
<i>Finance costs</i>	3	8

3.6 Other expenses

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

	EUR '000	
	2022	2021
<i>Land & Building operating lease</i>	929	880
<i>Maintenance & Security - Building</i>	514	442
<i>Office Supplies & maintenance</i>	381	300
<i>Communications & publications</i>	110	109
<i>Legal Expenses</i>	40	1
<i>Insurance - others</i>	13	14

	2022	2021
<i>Car & Transport expenses</i>	1	2
<i>EPSO Costs (Recruitment)</i>	19	32
<i>Training Costs</i>	206	80
<i>Missions</i>	36	7
<i>Experts and related expenditure</i>	2	6
<i>IT costs development external costs</i>	71	70
<i>Other external service provider (non-IT services)</i>	89	77
<i>Expenses with other Consolidated entities</i>	1,951	1,511
<i>Amounts written off tangible fixed assets</i>	-	-
<i>Realised Exchange Rate Losses</i>	2	1
<i>Interest expense on late payment of charges</i>	-	-
Total	4,364	3,532

The operating lease expenses refer to the FRA's offices in Vienna. The amounts committed to be paid during the remaining term of the above mentioned lease contracts are as follows:

EUR '000

	Future amounts to be paid			Total
	< 1 year	1 - 5 years	> 5 years	
<i>Buildings</i>	503	-	-	503

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. The minimum lease period ended in 2018. At the end of the minimum lease period the lease becomes an indefinite contract which the FRA can terminate with three months' notice from the end of the quarter in which notice is given. Considering that by the time of preparing the accounts the lease agreement had not been terminated the future minimum operating lease payment amounts to one semester.

3.7 Depreciation/amortisation

Included under this heading are expenses related to depreciation/amortisation.

	2022	2021
<i>Amortisation of intangible fixed assets</i>	5	9
<i>Depreciation of tangible fixed assets</i>	87	174
Total	92	183

4 OTHER SIGNIFICANT DISCLOSURES

4.1 Outstanding commitments not yet expensed

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents the open budgetary commitments for which payments and/or decommitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

	<i>EUR '000</i>	
	2022	2021
<i>Outstanding commitments not yet expensed</i>	4,765	5,564

4.2 Related parties

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.

4.3 Key management entitlements

The Director is remunerated in accordance with the Staff Regulations of the European Union, which establish the rights and obligations of all officials of the EU. The Staff Regulations are published on the Europa website.

	2022	2021
<i>Director</i>	AD15	AD15

4.4 Guarantees Provided by Third Parties

	<i>EUR '000</i>	
	2022	2021
<i>Bank guarantee</i>	1,000	1,000

As part of the rental agreement relating to the FRA's premises, on 21st December 2007 Raiffeisen Zentralbank Österreich 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.

4.5 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.

4.6 Other events

There are no other events to be disclosed.

5 FINANCIAL RISK MANAGEMENT

5.1 Types of risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate, because of variations 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 interest rate risk and other price risk).

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

Credit risk is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, and bankruptcy.

Liquidity risk is the risk that arises from the difficulty in 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.

5.2 Currency risks

At the end of the year, the financial assets are composed of exchange receivables and non-exchange recoverables. The financial liabilities are composed of accounts payable. Their ending balances are mainly quoted in EUR, the entity is thus not exposed to currency risk.

5.3 Credit risk

At the end of the year, the financial assets comprise exchange receivables and non-exchange recoverables that are neither past due nor impaired, the FRA is thus not exposed to credit risk.

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

	<i>EUR '000</i>	
	2022	2021
<i>Counterparty with external credit rating - Austrian authorities (Moody's Aa1)</i>	53	77
<i>Counterparty without external credit rating - European Commission</i>	8,123	8,035
<i>Counterparty without external credit rating - debtors who have never defaulted</i>	823	734
Total amount due in < 1 year	8,998	8,846

Based on Moody's, the long term rating of Raiffeisen Bank International AG is A2.

5.4 Liquidity risk

The financial liabilities are mainly composed of accounts payable. All the accounts payable have remaining contractual maturity of less than 1 year.

THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

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1. BUDGETARY PRINCIPLES AND STRUCTURE

1.1 Budgetary principles and structure

The establishment and implementation of the FRA budget is governed by the following basic principles set out in Article 5 of the Financial Rules of the Agency (applicable from 1 July 2019):

Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the FRA's budget. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuality

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

The budget shall be drawn up and implemented in euros and the accounts shall be presented in euros.

Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

Principle of specification

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

Principle of sound financial management

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

Principle of transparency

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union within three months of their adoption.

1.2 Structure and presentation of the budget

Following the provisions of the FRA Financial Rules adopted by the Management Board on 17 May 2019, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by FRA and shall make a clear distinction between administrative appropriations and operating appropriations:

Title 1

Budget lines relating to staff expenditure such as salaries and allowances for personnel working with FRA. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure and representation costs.

Title 2

Budget lines relating to all buildings, equipment and miscellaneous administrative expenditure.

Title 3

Budget lines providing for the implementation of the activities and tasks assigned to FRA by Council Regulation (EC) No. 168/2007 of 15 February 2019 as amended by Council Regulation (EU) 2022/555 of 5 April 2022.

Title 4

Budget lines providing for the implementation of the cooperation arrangement with the Financial Mechanism Office (FMO) and the partnership agreements.

Assigned revenue budget lines

These relate to the financing of specific items of expenditure. They can be external or internal assigned revenue.

2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		EUR '000	
	Title	2022	2021
Revenue		25,754	24,954
<i>of which:</i>			
<i>European Union subsidy</i>	20-0	24,295	24,470
<i>Revenue earmarked for a specific purpose</i>	40-0	1,309	301
<i>Revenue earmarked for a specific purpose</i>	40-4	27	-
<i>Miscellaneous revenue</i>	90-0	123	182
Expenditure		(18,606)	(17,954)
<i>of which:</i>			
<i>Staff expenditure</i>	1	(13,944)	(13,266)
<i>Administrative expenditure</i>	2	(2,003)	(1,917)
<i>Operational expenditure</i>	3	(2,111)	(2,381)
<i>Specific expenditure</i>	4	(549)	(390)
Payment appropriations carried over to the following year		(6,415)	(7,108)
<i>of which:</i>			
<i>Staff expenditure</i>	1	(107)	(190)
<i>Administrative expenditure</i>	2	(398)	(261)
<i>Operational expenditure</i>	3	(5,910)	(6,657)
<i>Specific expenditure</i>	4	0	0
Cancellation of unused appropriations carried over from year n-1		90	86
Evolution of assigned revenue (B)-(A)		(718)	109
<i>Unused appropriations at the end of current year (A)</i>		1,456	738
<i>Unused appropriations at the end of previous year (B)</i>		738	847
Exchange rate differences		(2)	(1)
Budget result		103	85

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2022	2021
ECONOMIC RESULT OF THE YEAR	(57)	(262)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	5,963	6,773
<i>Adjustments for accrual cut-off (net)</i>	(669)	376
<i>Unpaid invoices at year end but booked in expenses</i>	-	-
<i>Depreciation, amortisation and impairment of intangible and tangible assets</i>	92	184
<i>Provisions</i>	-	99
<i>Recovery orders issued in the year and not yet cashed</i>	(97)	(7)
<i>Prefinancing given in previous year and cleared in the year</i>	151	-
<i>Prefinancing received in previous year and cleared in the year</i>	(544)	(648)
<i>Payments made from carry over of payment appropriations</i>	7,036	6,820
<i>Post capitalisation of assets</i>	(4)	-
<i>Other</i>	(1)	(51)
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	(5,804)	(6,425)
<i>Asset acquisitions (less unpaid amounts)</i>	(93)	(3)
<i>New pre-financing paid in the year and remaining open as at the end of the year</i>	(75)	(85)
<i>New pre-financing received in the year and remaining open as at the end of the year</i>	1,399	556
<i>Recovery orders issued before 2022 and cashed before the end of the year</i>	7	-
<i>Payment appropriations carried over to next year</i>	(7,871)	(7,826)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	104	86
<i>Adjustment for carry-over from the previous year of appropriations available at the end of the year arising from assigned revenue</i>	724	847
<i>Other</i>	-	-
BUDGET RESULT OF THE YEAR	103	86

4. IMPLEMENTATION OF BUDGET REVENUE

4.1 Implementation of budget revenue – Title 2

EUR
'000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
20-0	European Union subsidy	0	0	24 295	0	24 295	24 295	0	24 295	-	0
Total Chapter 20-0		0	0	24 295	0	24 295	24 295	0	24 295	-	0
Total Title 20-0		0	0	24 295	0	24 295	24 295	0	24 295	-	0

4.2 Implementation of budget revenue – Title 4

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
40-0	Revenue earmarked for a specific purpose	0	0	1 399	7	1 406	1 302	7	1 309	-	97
Total Chapter 40-0		0	0	1 399	7	1 406	1 302	7	1 309	-	97
Total Title 40-0		0	0	1 399	7	1 406	1 302	7	1 309	-	97

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
44-0	Amounts wrongly paid	0	0	27	0	27	27	0	27	-	0
Total Chapter 44-0		0	0	27	0	27	27	0	27	-	0
Total Title 40-4		0	0	27	0	27	27	0	27	-	0

4.3 Implementation of budget revenue – Title 9

EUR
'000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
90-0	Miscellaneous revenue	0	0	123	0	123	123	0	123	-	0
Total Chapter 90-0		0	0	123	0	123	123	0	123	-	0
Total Title 90-0		0	0	123	0	123	123	0	123	-	0
GRAND TOTAL				25 844	7	25 851	25 747	7	25 754	-	97

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1 Breakdown & charges in commitment appropriations

5.1.1 Breakdown & charges in commitment appropriations – Title 1

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-1100	Basic salaries	6 630	0	106	6 736	0	0	0	6 736
A-1101	Family allowances	790	0	16	806	0	0	0	806
A-1102	Expatriation and foreign-residence allowances	931	0	18	949	0	0	0	949
A-1110	Staff exchanges	553	0	(251)	302	0	0	0	302
A-1113	Trainees	364	0	(13)	351	0	0	0	351
A-1115	Contract Agents	2 344	0	(20)	2 324	0	3	3	2 328
A-1130	Insurance against sickness	222	0	15	237	0	0	0	237
A-1131	Insurance against accidents & occupational disease	28	0	0	28	0	0	0	28
A-1132	Insurance against unemployment	89	0	5	94	0	0	0	94
A-1140	Childbirth and death grants	1	0	(1)	0	0	0	0	0
A-1141	Travel expenses for annual leave	104	0	6	110	0	0	0	110
A-1190	Salary weightings	572	0	70	642	0	0	0	642
Total Chapter A-11		12 628	0	(47)	12 581	0	3	3	12 584
A-1200	Recruitment expenses	75	0	5	80	0	0	0	80

Annual accounts of the European Union Agency for Fundamental Rights 2022

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-1201	Travel expenses	10	0	(9)	1	0	0	0	1
A-1202	Installation resettlement and transfer allowances	30	0	(23)	7	0	0	0	7
A-1203	Removal expenses	45	0	(45)	0	0	0	0	0
A-1204	Temporary daily subsistence allowances	55	0	(43)	12	0	0	0	12
Total Chapter A-12		215	0	(115)	100	0	0	0	100
A-1300	Missions & duty travel exp & other ancillary exp.	97	0	(78)	19	0	18	18	37
Total Chapter A-13		97	0	(78)	19	0	18	18	37
A-1410	Medical service	75	0	(11)	64	0	0	0	64
Total Chapter A-14		75	0	(11)	64	0	0	0	64
A-1500	Professional training of staff	225	0	(105)	120	0	0	0	120
Total Chapter A-15		225	0	(105)	120	0	0	0	120
A-1660	External services	133	0	(28)	105	0	0	0	105
Total Chapter A-16		133	0	(28)	105	0	0	0	105
A-1700	Entertainment and representation expenses	3	0	(3)	0	0	0	0	0
Total Chapter A-17		3	0	(3)	0	0	0	0	0
A-1810	Social contacts between staff	25	0	(5)	20	0	0	0	20
A-1820	Other welfare expenditure	1 115	0	(213)	902	0	0	0	902
A-1830	Early childhood centres and creches	149	0	(79)	70	0	0	0	70
Total Chapter A-18		1 289	0	(296)	993	0	0	0	993
A-1900	Legal services	70	0	(18)	52	0	0	0	52

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	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
Total Chapter A-19		70	0	(18)	52	0	0	0	52
Total Title A-1		14 735	0	(701)	14 034	0	21	21	14 055

5.1.2 Breakdown & charges in commitment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2000	Rent	745	0	9	754	0	280	280	1 034
A-2010	Insurance	15	0	(1)	14	0	0	0	14
A-2020	Water Gas Electricity and Heating	77	0	2	79	0	0	0	79
A-2030	Cleaning and maintenance	366	0	(54)	312	0	0	0	312
A-2040	Fitting-out of premises	50	0	(44)	6	0	0	0	6
A-2050	Security and surveillance of buildings	138	0	(7)	131	0	0	0	131
Total Chapter A-20		1 391	0	(95)	1 296	0	280	280	1 576
A-2100	Data processing	367	0	50	417	0	0	0	417
A-2101	Software Development	206	0	(42)	164	0	0	0	164
A-2102	Other external services for data processing	145	0	12	157	0	0	0	157
Total Chapter A-21		718	0	20	738	0	0	0	738

Annual accounts of the European Union Agency for Fundamental Rights 2022

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2200	Technical equipment and installations	20	0	(13)	7	0	0	0	7
A-2203	Maintenance use & repair of tech equip. & instal.	5	0	(5)	0	0	0	0	0
A-2210	Furniture	40	0	(36)	4	0	0	0	4
A-2230	Hire of vehicles	2	0	(1)	1	0	0	0	1
Total Chapter A-22		67	0	(56)	11	0	0	0	11
A-2300	Stationery and office supplies	17	0	(8)	9	0	0	0	9
A-2320	Bank charges	18	0	0	18	0	0	0	18
A-2353	Departmental removals and associated handling	50	0	(31)	19	0	0	0	19
Total Chapter A-23		85	0	(39)	46	0	0	0	46
A-2400	Postage and delivery charges	21	0	(18)	3	0	0	0	3
A-2410	Telecommunications charges	119	0	(15)	104	0	0	0	104
Total Chapter A-24		140	0	(32)	108	0	0	0	108
A-2550	Miscellaneous expenditure for meetings	13	0	(11)	2	0	0	0	2
Total Chapter A-25		13	0	(11)	2	0	0	0	2
A-2710	Publications and reproduction of documents	2	0	(1)	1	0	0	0	1
Total Chapter A-27		2	0	(1)	1	0	0	0	1
A-2800	Studies surveys and consultations	35	0	4	39	0	0	0	39
Total Chapter A-28		35	0	4	39	0	0	0	39
Total Title A-2		2 451	0	(210)	2 241	0	280	280	2 521

5.1.3 Breakdown & charges in commitment appropriations – Title 3

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appopr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B3-100	Equality and discrimination	612	0	728	1 339	0	0	0	1 339
B3-110	Racism xenophobia and related intolerance	777	0	(133)	644	0	0	0	644
B3-120	Rights of the child	90	0	975	1 065	0	0	0	1 065
B3-130	Integration and social inclusion of Roma	80	0	(66)	14	0	0	0	14
Total Chapter B3-1		1 559	0	1 504	3 062	0	0	0	3 062
B3-211	Info soc. respect for priv life & prot. pers. data	245	0	83	328	0	0	0	328
B3-230	Judicial cooperation except in criminal matters	255	0	(6)	249	0	0	0	249
B3-240	Victims of crime & access to justice	1 319	0	45	1 363	0	0	0	1 363
Total Chapter B3-2		1 819	0	121	1 940	0	0	0	1 940
B3-300	Migration borders asylum & integration	885	0	(333)	552	0	27	27	579
Total Chapter B3-3		885	0	(333)	552	0	27	27	579
B3-400	Supporting Human Rights protection systems	1 437	0	(162)	1 275	0	0	0	1 275
Total Chapter B3-4		1 437	0	(162)	1 275	0	0	0	1 275
B3-500	Communication and awareness-raising	1 410	0	(219)	1 191	0	9	9	1 200
Total Chapter B3-5		1 410	0	(219)	1 191	0	9	9	1 200
B3-900	Reserve for Title 3	0	0	(0)	0	0	0	0	0
Total Chapter B3-9		0	0	(0)	0	0	0	0	0
Total Title B0-3		7 109	0	911	8 021	0	36	36	8 056

5.1.4 Breakdown & charges in commitment appropriations – Title 4

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropri- available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B4-000	Cooperation with Financial Mechanism Office	0	0	0	0	0	618	618	618
B4-010	Partnership Agreements	0	0	0	0	0	1 203	1 203	1 203
Total Chapter B4-0		0	0	0	0	0	1 820	1 820	1 820
Total Title B0-4		0	0	0	0	0	1 820	1 820	1 820
GRAND TOTAL		24 295	0	(0)	24 295	0	2 157	2 157	26 453

5.2 Breakdown & charges in payment appropriations

5.2.1 Breakdown & charges in commitment appropriations – Title 1

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-1100	Basic salaries	6 630	0	106	6 736	0	0	0	6 736
A-1101	Family allowances	790	0	16	806	0	0	0	806
A-1102	Expatriation and foreign-residence allowances	931	0	18	949	0	0	0	949
A-1110	Staff exchanges	553	0	(251)	302	0	0	0	302
A-1113	Trainees	364	0	(13)	351	0	0	0	351
A-1115	Contract Agents	2 344	0	(20)	2 324	0	3	3	2 328
A-1130	Insurance against sickness	222	0	15	237	0	0	0	237
A-1131	Insurance against accidents & occupational disease	28	0	0	28	0	0	0	28
A-1132	Insurance against unemployment	89	0	5	94	0	0	0	94
A-1140	Childbirth and death grants	1	0	(1)	0	0	0	0	0
A-1141	Travel expenses for annual leave	104	0	6	110	0	0	0	110
A-1190	Salary weightings	572	0	70	642	0	0	0	642
Total Chapter A-11		12 628	0	(47)	12 581	0	3	3	12 584
A-1200	Recruitment expenses	75	0	5	80	31	0	31	111
A-1201	Travel expenses	10	0	(9)	1	0	0	0	1
A-1202	Installation resettlement and transfer allowances	30	0	(23)	7	0	0	0	7

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	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-1203	Removal expenses	45	0	(45)	0	0	0	0	0
A-1204	Temporary daily subsistence allowances	55	0	(43)	12	0	0	0	12
Total Chapter A-12		215	0	(115)	100	31	0	31	131
A-1300	Missions & duty travel exp & other ancillary exp.	97	0	(78)	19	0	18	18	37
Total Chapter A-13		97	0	(78)	19	0	18	18	37
A-1410	Medical service	75	0	(11)	64	1	0	1	64
Total Chapter A-14		75	0	(11)	64	1	0	1	64
A-1500	Professional training of staff	225	0	(105)	120	153	0	153	273
Total Chapter A-15		225	0	(105)	120	153	0	153	273
A-1660	External services	133	0	(28)	105	0	0	0	105
Total Chapter A-16		133	0	(28)	105	0	0	0	105
A-1700	Entertainment and representation expenses	3	0	(3)	0	0	0	0	0
Total Chapter A-17		3	0	(3)	0	0	0	0	0
A-1810	Social contacts between staff	25	0	(5)	20	0	0	0	20
A-1820	Other welfare expenditure	1 115	0	(213)	902	0	0	0	902
A-1830	Early childhood centres and creches	149	0	(79)	70	0	0	0	70
Total Chapter A-18		1 289	0	(296)	993	0	0	0	993
A-1900	Legal services	70	0	(18)	52	5	0	5	57
Total Chapter A-19		70	0	(18)	52	5	0	5	57

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	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
Total Title A-1		14 735	0	(701)	14 034	190	21	211	14 245

5.2.2 Breakdown & charges in commitment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2000	Rent	745	0	9	754	0	280	280	1 034
A-2010	Insurance	15	0	(1)	14	0	0	0	14
A-2020	Water Gas Electricity and Heating	77	0	2	79	0	0	0	79
A-2030	Cleaning and maintenance	366	0	(54)	312	8	0	8	319
A-2040	Fitting-out of premises	50	0	(44)	6	0	0	0	6
A-2050	Security and surveillance of buildings	138	0	(7)	131	11	0	11	141
Total Chapter A-20		1 391	0	(95)	1 296	18	280	298	1 594
A-2100	Data processing	367	0	50	417	160	0	160	577
A-2101	Software Development	206	0	(42)	164	0	0	0	164
A-2102	Other external services for data processing	145	0	12	157	3	0	3	159
Total Chapter A-21		718	0	20	738	162	0	162	900

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	Item	Budget appropriations				Additional appropriations			Total appropri- available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2200	Technical equipment and installations	20	0	(13)	7	0	0	0	7
A-2203	Maintenance use & repair of tech equip. & instal.	5	0	(5)	0	0	0	0	0
A-2210	Furniture	40	0	(36)	4	0	0	0	4
A-2230	Hire of vehicles	2	0	(1)	1	0	0	0	1
Total Chapter A-22		67	0	(56)	11	0	0	0	11
A-2300	Stationery and office supplies	17	0	(8)	9	0	0	0	9
A-2320	Bank charges	18	0	0	18	0	0	0	18
A-2353	Departmental removals and associated handling	50	0	(31)	19	2	0	2	21
Total Chapter A-23		85	0	(39)	46	2	0	2	48
A-2400	Postage and delivery charges	21	0	(18)	3	2	0	2	6
A-2410	Telecommunications charges	119	0	(15)	104	49	0	49	153
Total Chapter A-24		140	0	(32)	108	51	0	51	159
A-2550	Miscellaneous expenditure for meetings	13	0	(11)	2	0	0	0	2
Total Chapter A-25		13	0	(11)	2	0	0	0	2
A-2710	Publications and reproduction of documents	2	0	(1)	1	0	0	0	1
Total Chapter A-27		2	0	(1)	1	0	0	0	1
A-2800	Studies surveys and consultations	35	0	4	39	27	0	27	66
Total Chapter A-28		35	0	4	39	27	0	27	66
Total Title A-2		2 451	0	(210)	2 241	261	280	541	2 782

5.2.3 Breakdown & charges in commitment appropriations – Title 3

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B3-100	Equality and discrimination	612	0	728	1 339	2 785	0	2 785	4 124
B3-110	Racism xenophobia and related intolerance	777	0	(133)	644	13	0	13	657
B3-120	Rights of the child	90	0	975	1 065	376	0	376	1 441
B3-130	Integration and social inclusion of Roma	80	0	(66)	14	70	0	70	85
Total Chapter B3-1		1 559	0	1 504	3 062	3 244	0	3 244	6 307
B3-211	Info soc. respect for priv life & prot. pers. data	245	0	83	328	677	0	677	1 004
B3-230	Judicial cooperation except in criminal matters	255	0	(6)	249	371	0	371	620
B3-240	Victims of crime & access to justice	1 319	0	45	1 363	8	0	8	1 371
Total Chapter B3-2		1 819	0	121	1 940	1 056	0	1 056	2 996
B3-300	Migration borders asylum & integration	885	0	(333)	552	905	27	932	1 484
Total Chapter B3-3		885	0	(333)	552	905	27	932	1 484
B3-400	Supporting Human Rights protection systems	1 437	0	(162)	1 275	906	0	906	2 180
Total Chapter B3-4		1 437	0	(162)	1 275	906	0	906	2 180
B3-500	Communication and awareness-raising	1 410	0	(219)	1 191	561	9	570	1 761
Total Chapter B3-5		1 410	0	(219)	1 191	561	9	570	1 761
B3-900	Reserve for Title 3	0	0	(0)	0	0	0	0	0

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	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
Total Chapter B3-9		0	0	(0)	0	0	0	0	0
Total Title B0-3		7 109	0	911	8 021	6 671	36	6 707	14 728

5.2.4 Breakdown & charges in commitment appropriations – Title 4

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B4-000	Cooperation with Financial Mechanism Office	0	0	0	0	0	619	619	619
B4-010	Partnership Agreements	0	0	0	0	0	1 226	1 226	1 226
Total Chapter B4-0		0	0	0	0	0	1 846	1 846	1 846
Total Title B0-4		0	0	0	0	0	1 846	1 846	1 846
GRAND TOTAL		24 295	0	(0)	24 295	7 122	2 183	9 305	33 600

5.3 Implementation of commitment appropriations

5.3.1 Implementation of commitment appropriations – Title 1

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-1100	Basic salaries	6 736	6 736	0	0	6 736	100 %	0	0	0	0	0	0	0
A-1101	Family allowances	806	806	0	0	806	100 %	0	0	0	0	0	0	0
A-1102	Expatriation and foreign-residence allowances	949	949	0	0	949	100 %	0	0	0	0	0	0	0
A-1110	Staff exchanges	302	302	0	0	302	100 %	0	0	0	0	0	0	0
A-1113	Trainees	351	351	0	0	351	100 %	0	0	0	0	0	0	0
A-1115	Contract Agents	2 328	2 324	0	0	2 324	100 %	3	0	3	0	0	0	0
A-1130	Insurance against sickness	237	237	0	0	237	100 %	0	0	0	0	0	0	0
A-1131	Insurance against accidents & occupational disease	28	28	0	0	28	100 %	0	0	0	0	0	0	0
A-1132	Insurance against unemployment	94	94	0	0	94	100 %	0	0	0	0	0	0	0
A-1141	Travel expenses for annual leave	110	110	0	0	110	100 %	0	0	0	0	0	0	0
A-1190	Salary weightings	642	642	0	0	642	100 %	0	0	0	0	0	0	0

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total Chapter A-11		12 584	12 581	0	0	12 581	100 %	3	0	3	0	0	0	0
A-1200	Recruitment expenses	80	80	0	0	80	100 %	0	0	0	0	0	0	0
A-1201	Travel expenses	1	1	0	0	1	100 %	0	0	0	0	0	0	0
A-1202	Installation resettlement and transfer allowances	7	7	0	0	7	100 %	0	0	0	0	0	0	0
A-1204	Temporary daily subsistence allowances	12	12	0	0	12	100 %	0	0	0	0	0	0	0
Total Chapter A-12		100	100	0	0	100	100 %	0	0	0	0	0	0	0
A-1300	Missions & duty travel exp & other ancillary exp.	37	19	0	18	37	100 %	0	0	0	0	0	0	0
Total Chapter A-13		37	19	0	18	37	100 %	0	0	0	0	0	0	0
A-1410	Medical service	64	64	0	0	64	100 %	0	0	0	0	0	0	0
Total Chapter A-14		64	64	0	0	64	100 %	0	0	0	0	0	0	0
A-1500	Professional training of staff	120	120	0	0	120	100 %	0	0	0	0	0	0	0
Total Chapter A-15		120	120	0	0	120	100 %	0	0	0	0	0	0	0
A-1660	External services	105	105	0	0	105	100 %	0	0	0	0	0	0	0
Total Chapter A-16		105	105	0	0	105	100 %	0	0	0	0	0	0	0
			Commitments made					Appropriations carried over to 2023			Appropriations lapsing			

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	Item	Total approp. available	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-1700	Entertainment and representation expenses	0	0	0	0	0	100 %	0	0	0	0	0	0	0
Total Chapter A-17		0	0	0	0	0	100 %	0	0	0	0	0	0	0
A-1810	Social contacts between staff	20	20	0	0	20	100 %	0	0	0	0	0	0	0
A-1820	Other welfare expenditure	902	902	0	0	902	100 %	0	0	0	0	0	0	0
A-1830	Early childhood centres and creches	70	70	0	0	70	100 %	0	0	0	0	0	0	0
Total Chapter A-18		993	993	0	0	993	100 %	0	0	0	0	0	0	0
A-1900	Legal services	52	52	0	0	52	100 %	0	0	0	0	0	0	0
Total Chapter A-19		52	52	0	0	52	100 %	0	0	0	0	0	0	0
Total Title A-1		14 055	14 034	0	18	14 051	100 %	3	0	3	0	0	0	0

5.3.2 Implementation of commitment appropriations – Title 2

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-2000	Rent	1 034	754	0	160	914	88 %	120	0	120	0	0	0	0
A-2010	Insurance	14	14	0	0	14	100 %	0	0	0	0	0	0	0
A-2020	Water Gas Electricity and Heating	79	79	0	0	79	100 %	0	0	0	0	0	0	0
A-2030	Cleaning and maintenance	312	312	0	0	312	100 %	0	0	0	0	0	0	0
A-2040	Fitting-out of premises	6	6	0	0	6	100 %	0	0	0	0	0	0	0
A-2050	Security and surveillance of buildings	131	131	0	0	131	100 %	0	0	0	0	0	0	0
Total Chapter A-20		1 576	1 296	0	160	1 456	92 %	120	0	120	0	0	0	0
A-2100	Data processing	417	417	0	0	417	100 %	0	0	0	0	0	0	0
A-2101	Software Development	164	164	0	0	164	100 %	0	0	0	0	0	0	0
A-2102	Other external services for data processing	157	157	0	0	157	100 %	0	0	0	0	0	0	0
Total Chapter A-21		738	738	0	0	738	100 %	0	0	0	0	0	0	0
A-2200	Technical equipment and installations	7	7	0	0	7	100 %	0	0	0	0	0	0	0

Annual accounts of the European Union Agency for Fundamental Rights 2022

	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-2210	Furniture	4	4	0	0	4	100 %	0	0	0	0	0	0	0
A-2230	Hire of vehicles	1	1	0	0	1	100 %	0	0	0	0	0	0	0
Total Chapter A-22		11	11	0	0	11	100 %	0	0	0	0	0	0	0
A-2300	Stationery and office supplies	9	9	0	0	9	100 %	0	0	0	0	0	0	0
A-2320	Bank charges	18	18	0	0	18	100 %	0	0	0	0	0	0	0
A-2353	Departmental removals and associated handling	19	19	0	0	19	100 %	0	0	0	0	0	0	0
Total Chapter A-23		46	46	0	0	46	100 %	0	0	0	0	0	0	0
A-2400	Postage and delivery charges	3	3	0	0	3	100 %	0	0	0	0	0	0	0
A-2410	Telecommunications charges	104	104	0	0	104	100 %	0	0	0	0	0	0	0
Total Chapter A-24		108	108	0	0	108	100 %	0	0	0	0	0	0	0
A-2550	Miscellaneous expenditure for meetings	2	2	0	0	2	100 %	0	0	0	0	0	0	0
Total Chapter A-25		2	2	0	0	2	100 %	0	0	0	0	0	0	0
A-2710	Publications and reproduction of documents	1	1	0	0	1	100 %	0	0	0	0	0	0	0
Total Chapter A-27		1	1	0	0	1	100 %	0	0	0	0	0	0	0
			Commitments made					Appropriations carried over to 2023			Appropriations lapsing			

Annual accounts of the European Union Agency for Fundamental Rights 2022

	Item	Total approp. available	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-2800	Studies surveys and consultations	39	39	0	0	39	100 %	0	0	0	0	0	0	0
Total Chapter A-28		39	39	0	0	39	100 %	0	0	0	0	0	0	0
Total Title A-2		2 521	2 241	0	160	2 401	95 %	120	0	120	0	0	0	0

5.3.3 Implementation of commitment appropriations – Title 3

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		Total approp. available	Commitments made					Appropriations carried over to 2023			Appropriations lapsing			
	Item		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B3-100	Equality and discrimination	1 339	1 339	0	0	1 339	100 %	0	0	0	0	0	0	0
B3-110	Racism xenophobia and related intolerance	644	644	0	0	644	100 %	0	0	0	0	0	0	0
B3-120	Rights of the child	1 065	1 065	0	0	1 065	100 %	0	0	0	0	0	0	0
B3-130	Integration and social inclusion of Roma	14	14	0	0	14	100 %	0	0	0	0	0	0	0
Total Chapter B3-1		3 062	3 062	0	0	3 062	100 %	0	0	0	0	0	0	0
			Commitments made					Appropriations carried over to 2023			Appropriations lapsing			

Annual accounts of the European Union Agency for Fundamental Rights 2022

	Item	Total approp. available	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B3-211	Info soc. respect for priv life & prot. pers. data	328	328	0	0	328	100 %	0	0	0	0	0	0	0
B3-230	Judicial cooperation except in criminal matters	249	249	0	0	249	100 %	0	0	0	0	0	0	0
B3-240	Victims of crime & access to justice	1 363	1 363	0	0	1 363	100 %	0	0	0	0	0	0	0
Total Chapter B3-2		1 940	1 940	0	0	1 940	100 %	0	0	0	0	0	0	0
B3-300	Migration borders asylum & integration	579	552	0	27	579	100 %	0	0	0	0	0	0	0
Total Chapter B3-3		579	552	0	27	579	100 %	0	0	0	0	0	0	0
B3-400	Supporting Human Rights protection systems	1 275	1 275	0	0	1 275	100 %	0	0	0	0	0	0	0
Total Chapter B3-4		1 275	1 275	0	0	1 275	100 %	0	0	0	0	0	0	0
B3-500	Communication and awareness-raising	1 200	1 191	0	2	1 193	99 %	7	0	7	0	0	0	0
Total Chapter B3-5		1 200	1 191	0	2	1 193	99 %	7	0	7	0	0	0	0
Total Title B0-3		8 056	8 021	0	29	8 050	100 %	7	0	7	0	0	0	0

5.3.4 Implementation of commitment appropriations – Title 4

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B4-000	Cooperation with Financial Mechanism Office	618	0	0	280	280	45 %	338	0	338	0	0	0	0
B4-010	Partnership Agreements	1 203	0	0	524	524	44 %	679	0	679	0	0	0	0
Total Chapter B4-0		1 820	0	0	804	804	44 %	1 016	0	1 016	0	0	0	0
Total Title B0-4		1 820	0	0	804	804	44 %	1 016	0	1 016	0	0	0	0
GRAND TOTAL		26 453	24 295	0	1 011	25 306	96 %	1 147	0	1 147	0	0	0	0

5.4 Implementation of payment appropriations

5.4.1 Implementation of payment appropriations – Title 1

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-1100	Basic salaries	6 736	6 736	0	0	6 736	100 %	0	0	0	0	0	0	0	0
A-1101	Family allowances	806	806	0	0	806	100 %	0	0	0	0	0	0	0	0
A-1102	Expatriation and foreign-residence allowances	949	949	0	0	949	100 %	0	0	0	0	0	0	0	0
A-1110	Staff exchanges	302	297	0	0	297	98 %	5	0	0	5	(0)	0	0	(0)
A-1113	Trainees	351	351	0	0	351	100 %	0	0	0	0	0	0	0	0
A-1115	Contract Agents	2 328	2 324	0	0	2 324	100 %	0	0	3	3	0	0	0	0
A-1130	Insurance against sickness	237	237	0	0	237	100 %	0	0	0	0	0	0	0	0
A-1131	Insurance against accidents & occupational disease	28	28	0	0	28	100 %	0	0	0	0	0	0	0	0
A-1132	Insurance against unemployment	94	94	0	0	94	100 %	0	0	0	0	0	0	0	0
A-1141	Travel expenses for annual leave	110	110	0	0	110	100 %	0	0	0	0	0	0	0	0
A-1190	Salary weightings	642	642	0	0	642	100 %	0	0	0	0	0	0	0	0
Total Chapter A-11		12 584	12 576	0	0	12 576	100 %	5	0	3	8	(0)	0	0	(0)

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-1200	Recruitment expenses	111	44	31	0	75	68 %	36	0	0	36	0	0	0	0
A-1201	Travel expenses	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
A-1202	Installation resettlement and transfer allowances	7	7	0	0	7	100 %	0	0	0	0	0	0	0	0
A-1204	Temporary daily subsistence allowances	12	12	0	0	12	100 %	0	0	0	0	0	0	0	0
Total Chapter A-12		131	64	31	0	95	73 %	36	0	0	36	0	0	0	0
A-1300	Missions & duty travel exp & other ancillary exp.	37	8	0	18	26	70 %	11	0	0	11	0	0	0	0
Total Chapter A-13		37	8	0	18	26	70 %	11	0	0	11	0	0	0	0
A-1410	Medical service	64	64	1	0	64	100 %	0	0	0	0	0	0	0	0
Total Chapter A-14		64	64	1	0	64	100 %	0	0	0	0	0	0	0	0
A-1500	Professional training of staff	273	78	141	0	219	80 %	41	0	0	41	0	13	0	13
Total Chapter A-15		273	78	141	0	219	80 %	41	0	0	41	0	13	0	13
A-1660	External services	105	105	0	0	105	100 %	0	0	0	0	0	0	0	0
Total Chapter A-16		105	105	0	0	105	100 %	0	0	0	0	0	0	0	0
A-1700	Entertainment and representation expenses	0	0	0	0	0	100 %	0	0	0	0	0	0	0	0
Total Chapter A-17		0	0	0	0	0	100 %	0	0	0	0	0	0	0	0

Annual accounts of the European Union Agency for Fundamental Rights 2022

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-1810	Social contacts between staff	20	15	0	0	15	76 %	5	0	0	5	0	0	0	0
A-1820	Other welfare expenditure	902	902	0	0	902	100 %	0	0	0	0	0	0	0	0
A-1830	Early childhood centres and creches	70	70	0	0	70	100 %	0	0	0	0	0	0	0	0
Total Chapter A-18		993	988	0	0	988	100 %	5	0	0	5	0	0	0	0
A-1900	Legal services	57	43	5	0	48	84 %	9	0	0	9	0	0	0	0
Total Chapter A-19		57	43	5	0	48	84 %	9	0	0	9	0	0	0	0
Total Title A-1		14 245	13 926	177	18	14 121	99 %	107	0	3	111	(0)	13	0	13

5.4.2 Implementation of payment appropriations – Title 2

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-2000	Rent	1 034	754	0	160	914	88 %	0	0	120	120	0	0	0	0
A-2010	Insurance	14	14	0	0	14	100 %	0	0	0	0	0	0	0	0
A-2020	Water Gas Electricity and Heating	79	79	0	0	79	100 %	0	0	0	0	0	0	0	0
A-2030	Cleaning and maintenance	319	304	7	0	311	97 %	8	0	0	8	0	1	0	1
A-2040	Fitting-out of premises	6	6	0	0	6	100 %	0	0	0	0	0	0	0	0
A-2050	Security and surveillance of buildings	141	109	9	0	118	84 %	21	0	0	21	0	2	0	2
Total Chapter A-20		1 594	1 266	16	160	1 442	90 %	29	0	120	149	0	2	0	2
A-2100	Data processing	577	244	158	0	402	70 %	173	0	0	173	0	2	0	2
A-2101	Software Development	164	164	0	0	164	100 %	0	0	0	0	0	0	0	0
A-2102	Other external services for data processing	159	47	2	0	49	31 %	109	0	0	109	0	1	0	1
Total Chapter A-21		900	456	160	0	615	68 %	282	0	0	282	0	2	0	2
A-2200	Technical equipment and installations	7	7	0	0	7	100 %	0	0	0	0	0	0	0	0
A-2210	Furniture	4	4	0	0	4	100 %	0	0	0	0	0	0	0	0

Annual accounts of the European Union Agency for Fundamental Rights 2022

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-2230	Hire of vehicles	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
Total Chapter A-22		11	11	0	0	11	100 %	0	0	0	0	0	0	0	0
A-2300	Stationery and office supplies	9	9	0	0	9	100 %	0	0	0	0	0	0	0	0
A-2320	Bank charges	18	18	0	0	18	100 %	0	0	0	0	0	0	0	0
A-2353	Departmental removals and associated handling	21	17	2	0	19	91 %	2	0	0	2	0	0	0	0
Total Chapter A-23		48	44	2	0	46	96 %	2	0	0	2	0	0	0	0
A-2400	Postage and delivery charges	6	2	0	0	2	39 %	1	0	0	1	0	2	0	2
A-2410	Telecommunications charges	153	60	47	0	107	70 %	44	0	0	44	0	2	0	2
Total Chapter A-24		159	63	47	0	109	69 %	45	0	0	45	0	5	0	5
A-2550	Miscellaneous expenditure for meetings	2	2	0	0	2	100 %	0	0	0	0	0	0	0	0
Total Chapter A-25		2	2	0	0	2	100 %	0	0	0	0	0	0	0	0
A-2710	Publications and reproduction of documents	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
Total Chapter A-27		1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
A-2800	Studies surveys and consultations	66	0	27	0	27	41 %	39	0	0	39	0	0	0	0
Total Chapter A-28		66	0	27	0	27	41 %	39	0	0	39	0	0	0	0
Total Title A-2		2 782	1 843	251	160	2 255	81 %	398	0	120	518	0	9	0	9

5.4.3 Implementation of payment appropriations – Title 3

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
B3-100	Equality and discrimination	4 124	483	2 775	0	3 258	79 %	856	0	0	856	0	10	0	10
B3-110	Racism xenophobia and related intolerance	657	12	13	0	25	4 %	632	0	0	632	0	0	0	0
B3-120	Rights of the child	1 441	8	366	0	374	26 %	1 057	0	0	1 057	0	10	0	10
B3-130	Integration and social inclusion of Roma	85	12	70	0	82	97 %	2	0	0	2	0	0	0	0
Total Chapter B3-1		6 307	516	3 224	0	3 740	59 %	2 547	0	0	2 547	0	20	0	20
B3-211	Info soc. respect for priv life & prot. pers. data	1 004	83	674	0	757	75 %	245	0	0	245	0	3	0	3
B3-230	Judicial cooperation except in criminal matters	620	111	370	0	481	78 %	138	0	0	138	0	2	0	2
B3-240	Victims of crime & access to justice	1 371	85	8	0	93	7 %	1 278	0	0	1 278	0	0	0	0
Total Chapter B3-2		2 996	279	1 052	0	1 331	44 %	1 661	0	0	1 661	0	4	0	4
B3-300	Migration borders asylum & integration	1 484	270	860	0	1 130	76 %	282	0	27	309	0	45	0	45
Total Chapter B3-3		1 484	270	860	0	1 130	76 %	282	0	27	309	0	45	0	45

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
B3-400	Supporting Human Rights protection systems	2 180	570	899	0	1 469	67 %	705	0	0	705	0	6	0	6
Total Chapter B3-4		2 180	570	899	0	1 469	67 %	705	0	0	705	0	6	0	6
B3-500	Communication and awareness-raising	1 761	476	554	0	1 030	58 %	716	0	9	724	0	7	0	7
Total Chapter B3-5		1 761	476	554	0	1 030	58 %	716	0	9	724	0	7	0	7
Total Title B0-3		14 728	2 110	6 589	0	8 700	59 %	5 910	0	36	5 946	0	82	0	82

5.4.4 Implementation of payment appropriations – Title 4

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
B4-000	Cooperation with Financial Mechanism Office	619	0	0	273	273	44 %	0	0	347	347	0	0	0	0
B4-010	Partnership Agreements	1 226	0	0	276	276	23 %	0	0	950	950	0	0	0	0
Total Chapter B4-0		1 846	0	0	549	549	30 %	0	0	1 297	1 297	0	0	0	0
Total Title B0-4		1 846	0	0	549	549	30 %	0	0	1 297	1 297	0	0	0	0

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Item	Total approp. availab.	Payments made						Appropriations carried over to 2023				Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
GRAND TOTAL	33 600	17 880	7 018	727	25 624	76 %	6 415	0	1 456	7 871	0	104	0	104	

6. OUTSTANDING COMMITMENTS

6.1 Outstanding commitments – Title 1

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
A-1100	Basic salaries	0	0	0	0	6 736	6 736	0	0	0
A-1101	Family allowances	0	0	0	0	806	806	0	0	0
A-1102	Expatriation and foreign-residence allowances	0	0	0	0	949	949	0	0	0
A-1110	Staff exchanges	0	0	0	0	302	297	0	5	5
A-1113	Trainees	0	0	0	0	351	351	0	0	0
A-1115	Contract Agents	0	0	0	0	2 324	2 324	0	0	0
A-1130	Insurance against sickness	0	0	0	0	237	237	0	0	0
A-1131	Insurance against accidents & occupational disease	0	0	0	0	28	28	0	0	0
A-1132	Insurance against unemployment	0	0	0	0	94	94	0	0	0
A-1141	Travel expenses for annual leave	0	0	0	0	110	110	0	0	0
A-1190	Salary weightings	0	0	0	0	642	642	0	0	0
Total Chapter A-11		0	0	0	0	12 581	12 576	0	5	5
A-1200	Recruitment expenses	31	0	31	0	80	44	0	36	36

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	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
A-1201	Travel expenses	0	0	0	0	1	1	0	0	0
A-1202	Installation resettlement and transfer allowances	0	0	0	0	7	7	0	0	0
A-1204	Temporary daily subsistence allowances	0	0	0	0	12	12	0	0	0
Total Chapter A-12		31	0	31	0	100	64	0	36	36
A-1300	Missions & duty travel exp & other ancillary exp.	0	0	0	0	37	26	0	11	11
Total Chapter A-13		0	0	0	0	37	26	0	11	11
A-1410	Medical service	1	(0)	1	0	64	64	0	0	0
Total Chapter A-14		1	(0)	1	0	64	64	0	0	0
A-1500	Professional training of staff	153	(13)	141	0	120	78	0	41	41
Total Chapter A-15		153	(13)	141	0	120	78	0	41	41
A-1660	External services	0	0	0	0	105	105	0	0	0
Total Chapter A-16		0	0	0	0	105	105	0	0	0
A-1700	Entertainment and representation expenses	0	0	0	0	0	0	0	0	0
Total Chapter A-17		0	0	0	0	0	0	0	0	0
A-1810	Social contacts between staff	0	0	0	0	20	15	0	5	5
A-1820	Other welfare expenditure	0	0	0	0	902	902	0	0	0

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	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-1830	Early childhood centres and creches	0	0	0	0	70	70	0	0	0
Total Chapter A-18		0	0	0	0	993	988	0	5	5
A-1900	Legal services	5	0	5	0	52	43	0	9	9
Total Chapter A-19		5	0	5	0	52	43	0	9	9
Total Title A-1		190	(13)	177	0	14 051	13 944	0	107	107

6.2 Outstanding commitments – Title 2

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
A-2000	Rent	0	0	0	0	914	914	0	0	0
A-2010	Insurance	0	0	0	0	14	14	0	0	0
A-2020	Water Gas Electricity and Heating	0	0	0	0	79	79	0	0	0
A-2030	Cleaning and maintenance	8	(1)	7	0	312	304	0	8	8
A-2040	Fitting-out of premises	0	0	0	0	6	6	0	0	0
A-2050	Security and surveillance of buildings	11	(2)	9	0	131	109	0	21	21
Total Chapter A-20		18	(2)	16	0	1 456	1 426	0	29	29
A-2100	Data processing	160	(2)	158	0	417	244	0	173	173
A-2101	Software Development	0	0	0	0	164	164	0	0	0
A-2102	Other external services for data processing	3	(1)	2	0	157	47	0	109	109
Total Chapter A-21		162	(2)	160	0	738	456	0	282	282
A-2200	Technical equipment and installations	0	0	0	0	7	7	0	0	0
A-2210	Furniture	0	0	0	0	4	4	0	0	0
A-2230	Hire of vehicles	0	0	0	0	1	1	0	0	0
Total Chapter A-22		0	0	0	0	11	11	0	0	0

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		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
Item		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
A-2300	Stationery and office supplies	0	0	0	0	9	9	0	0	0
A-2320	Bank charges	0	0	0	0	18	18	0	0	0
A-2353	Departmental removals and associated handling	2	0	2	0	19	17	0	2	2
Total Chapter A-23		2	0	2	0	46	44	0	2	2
A-2400	Postage and delivery charges	2	(2)	0	0	3	2	0	1	1
A-2410	Telecommunications charges	49	(2)	47	0	104	60	0	44	44
Total Chapter A-24		51	(5)	47	0	108	63	0	45	45
A-2550	Miscellaneous expenditure for meetings	0	0	0	0	2	2	0	0	0
Total Chapter A-25		0	0	0	0	2	2	0	0	0
A-2710	Publications and reproduction of documents	0	0	0	0	1	1	0	0	0
Total Chapter A-27		0	0	0	0	1	1	0	0	0
A-2800	Studies surveys and consultations	27	0	27	0	39	0	0	39	39
Total Chapter A-28		27	0	27	0	39	0	0	39	39
Total Title A-2		261	(9)	251	0	2 401	2 003	0	398	398

6.3 Outstanding commitments – Title 3

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
B3-100	Equality and discrimination	2 785	(10)	2 775	0	1 339	483	0	856	856
B3-110	Racism xenophobia and related intolerance	13	(0)	13	0	644	12	0	632	632
B3-120	Rights of the child	376	(10)	366	0	1 065	8	0	1 057	1 057
B3-130	Integration and social inclusion of Roma	70	0	70	0	14	12	0	2	2
Total Chapter B3-1		3 244	(20)	3 224	0	3 062	516	0	2 547	2 547
B3-211	Info soc. respect for priv life & prot. pers. data	677	(3)	674	0	328	83	0	245	245
B3-230	Judicial cooperation except in criminal matters	371	(2)	370	0	249	111	0	138	138
B3-240	Victims of crime & access to justice	8	0	8	0	1 363	85	0	1 278	1 278
Total Chapter B3-2		1 056	(4)	1 052	0	1 940	279	0	1 661	1 661
B3-300	Migration borders asylum & integration	905	(45)	860	0	579	270	0	309	309
Total Chapter B3-3		905	(45)	860	0	579	270	0	309	309
B3-400	Supporting Human Rights protection systems	906	(6)	899	0	1 275	570	0	705	705
Total Chapter B3-4		906	(6)	899	0	1 275	570	0	705	705
B3-500	Communication and awareness-raising	561	(7)	554	0	1 193	476	0	717	717

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	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
	Total Chapter B3-5	561	(7)	554	0	1 193	476	0	717	717
	Total Title B0-3	6 671	(82)	6 589	0	8 050	2 111	0	5 939	5 939

6.4 Outstanding commitments – Title 4

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
B4-000	Cooperation with Financial Mechanism Office	1	0	0	1	280	272	0	8	9
B4-010	Partnership Agreements	26	(2)	24	0	524	253	0	272	272
	Total Chapter B4-0	27	(2)	24	1	804	525	0	279	280
	Total Title B0-4	27	(2)	24	1	804	525	0	279	280

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	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
GRAND TOTAL		7 149	(106)	7 042	1	25 306	18 583	0	6 723	6 725

8. GLOSSARY

Administrative appropriations

Appropriations to cover the running costs of the entities (staff, buildings, office equipment).

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the budgetary authority.

Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

Appropriations

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses.

Assigned revenue

Revenue dedicated to finance specific items of expenditure.

Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

Revenue and expenditure are shown in the budget structure in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed

by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

Budgetary commitment

Operation by which the authorising officer responsible reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.

Cancellation of appropriations

Appropriations which have not been used by the end of the financial year and which cannot be carried over, shall be cancelled.

Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

Commitment appropriations

Commitment appropriations cover the total value of legal obligations (contracts, grant agreements or decisions) that could be signed in the current financial year.

De-commitment

Operation whereby the authorising officer responsible cancels wholly or partly the reservation of appropriations previously made by means of a budgetary commitment.

Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year.

Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

Entitlements established

Right to collect income from a debtor as recognised through the issuing of a recovery order.

Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currencies at the date of the accounts.

Expenditure

Term used to describe spending the budget from all types of funds sources.

Grants

Direct financial contributions from the budget to third-party beneficiaries, engaged in activities that serve Union policies.

Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, as represented by an appropriation.

Legal basis / basic act

The legal act adopted by the legislative authority (usually the Council and European Parliament) specifying the objective of a Union spending programme, the purpose of the appropriations, the rules for intervention, expiry date and the relevant financial rules to serve as a legal basis for the implementation of the spending programme.

Legal commitment

The act whereby the Authorising Officer enters into an obligation towards third parties which results in a charge for the Union budget.

Common forms of legal commitments are contracts in the case of procurement, grant agreements and grant decisions.

Non-differentiated appropriations

Appropriations which meet annual needs and must therefore be committed during the budget year. Only amounts qualifying for automatic carryover can be disbursed in the following year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are cancelled (unless, exceptionally, permission is given by a Commission decision for a non-automatic carryover). Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

Outstanding commitments

Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations.

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

RAL (Reste à Liquider)

Amount remaining to be paid on a budgetary commitment at a given moment. Cf. Outstanding commitments.

Surplus

Positive difference between revenue and expenditure, which has to be returned to the funding authority. Cf. Budget result

Transfer between budget lines

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification.