



Annual accounts of the European Union Agency for Fundamental Rights

Financial year 2023

These accounts have been drawn up by the Accounting Officer on 16/05/2024. The 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 2024.

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

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Accounting Officer

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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 2023 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.

(e-signed)

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 helps policy makers understand how they can do more for their citizens. The Agency shares its insights and raises rights awareness at the EU, national and local level. 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 safeguard the rights, values and freedoms enshrined in the EU's Charter of Fundamental Rights, the Agency:

- collects and analyses law and data
- provides independent, evidence-based advice on rights
- identifies trends by collecting and analysing comparable data
- helps better law making and implementation
- supports rights-compliant policy responses, and
- strengthens 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 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).

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

Accounting Officer

In accordance with the FFR, the Management Board of the FRA appoints the Accounting Officer who is, amongst other tasks, responsible for preparation of the annual accounts, which are consolidated in those of the EU.

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 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 2023 the commitment budget (Titles 1-3) of the FRA amounted to kEUR 25 518, an increase of kEUR 1 223 or 5% compared to the previous year (2022: kEUR 24 295). For commitments, the FRA reached an implementation rate of 98%, which is higher by 2% compared to the implementation rate of the last year (2022: 96%). For payments, the implementation level is 80%, which is higher by 4% compared to 2022 (i.e. 76%).

The FRA's administrative commitment budget is kept on a yearly basis, below a 75% ratio of the overall annual budget. In 2023, the administrative commitment budget on Title 1 and Title 2 was kEUR 18 143, which represents 68% of the total 2023 commitment budget. Out of this amount, 86% was allocated to staff costs on Title 1 and 14% to the general administrative expenditure on Title 2.

The budget implementation on Title 1 (staff related expense) in terms of budget used by commitments was 100%. In same context, payments reached 99%.

For commitments on Title 2 (administrative expense), FRA achieved an implementation rate of 98%, which is 3% higher compared to last year. As for the payment appropriations, the budget consumption reached 93%, which is higher by 12% compared to last year.

The budget implementation on Title 3 (operational expense) for commitments is 100%, the same as in 2022. For payments, the implementation rate reached 56%, which is lower by 3% compared to 2022.

4. Impact of the activities in the financial statements

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

- the revenue was increased by kEUR 1 543 compared to previous year (i.e. kEUR 24 942 in 2022 and kEUR 26 485 in 2023)
- the staff expenditure was increased by kEUR 1 800 compared to 2022 representing 14% (i.e. kEUR 13 303 in 2022 and kEUR 15 103 in 2023)
- the operational expenditure was decreased by kEUR 601 compared to 2022 representing -8% (i.e. kEUR 7 237 in 2022 and kEUR 6 636 in 2023), and
- the economic result of the year was increased from a loss of kEUR 57 in 2022 to a loss of kEUR 509 in 2023.

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables below may appear not to add-up.

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BALANCE SHEET

EUR '000

	Note	31.12.2023	31.12.2022
A. NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	2	8
<i>Property, plant and equipment</i>	2.2	238	276
<i>Pre-financing</i>		-	-
<i>Exchange receivables and non-exchange recoverables</i>		-	-
		240	284
B. CURRENT ASSETS			
<i>Inventories</i>		-	-
<i>Exchange receivables and non-exchange recoverables</i>	2.3	8 100	8 998
<i>Pre-financing</i>	2.4	37	-
<i>Contingent assets</i>	2.5	-	-
<i>Cash and cash equivalents</i>	2.6	5	7
		8 142	9 005
TOTAL ASSETS		8 382	9 290
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	(1 011)	(1 411)
<i>Accrued charges and deferred income</i>	2.8	(1 784)	(1 783)
<i>Provisions</i>	2.9	-	-
		(2 795)	(3 194)
TOTAL LIABILITIES		(2 795)	(3 194)
E. NET ASSETS			
<i>Accumulated deficit</i>		6 096	6 152
<i>Economic result of the year</i>		(509)	(57)
		5 586	6 096
TOTAL NET ASSETS		5 586	6 096

STATEMENT OF FINANCIAL PERFORMANCE

		EUR '000	
	Note	2023	2022
REVENUE			
Revenue from non-exchange transactions	3.1	25 388	24 316
<i>European Union contribution</i>		25 328	24 192
<i>Other</i>		60	123
Revenue from exchange transactions	3.2	1 097	626
<i>Revenue from fixed assets adjustments</i>		-	(46)
<i>Other</i>		1 097	673
TOTAL REVENUE		26 485	24 942
EXPENSES			
<i>Operational expenses</i>	3.3	(6 636)	(7 237)
<i>Staff expenses</i>	3.4	(15 103)	(13 303)
<i>Finance costs</i>	3.5	(2)	(3)
<i>Other expenses</i>	3.6	(5 118)	(4 364)
<i>Depreciation/Amortisation</i>	3.7	(137)	(92)
TOTAL EXPENSES		(26 994)	(24 999)
ECONOMIC RESULT OF THE YEAR		(509)	(57)

CASHFLOW STATEMENT⁵

	EUR '000	
	2023	2022
<i>Economic result of the year</i>	(509)	(57)
Operating activities		
<i>Depreciation and amortization</i>	138	92
<i>Increase/(decrease) in provisions</i>	-	(99)
<i>Increase/(decrease) in value reduction for doubtful debts</i>	-	-
<i>(Increase)/decrease in pre-financing</i>	(37)	66
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	899	(152)
<i>Increase/(decrease) in payables</i>	(400)	782
<i>Increase/(decrease) in accrued charges & deferred income</i>	1	(584)
<i>(Gains)/losses on sale of property, plant and equipment</i>	-	-
<i>Extraordinary items</i>	-	-
Net cash Flow from operating activities	600	104
Cash Flows from investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(93)	(50)
<i>Increase/(decrease) in proceeds from tangible and intangible fixed assets</i>	-	-
<i>Extraordinary items</i>	-	-
Net cash Flow from investing activities	(93)	(50)
<i>Net increase/(decrease) in cash and cash equivalents</i>	(2)	(2)
Cash and cash equivalents at the beginning of the year	7	9
Cash and cash equivalents at the end of the year	5	7

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 31.12.2021	6 415	(262)	6 152
<i>Fair Value Movements</i>	-	-	-
<i>Allocation 2021 economic result</i>	(262)	262	-
<i>Economic result of the year</i>	-	(57)	(57)
<i>Other revaluations</i>	-	-	-
Balance as at 31.12.2022	6 152	(57)	6 096
<i>Fair Value Movements</i>	-	-	-
<i>Allocation 2022 economic result</i>	(57)	57	-
<i>Economic result for the year</i>	-	(509)	(509)
<i>Other revaluations</i>	-	-	-
Balance as at 31.12.2023	6 096	(509)	5 586

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.

Euro exchange rates

Currency	31.12.2023	31.12.2022	Currency	31.12.2023	31.12.2022
BGN	1.9558	1.9558	SEK	11.096	11.1218
CZK	24.724	24.1160	CHF	0.926	0.9847
DKK	7.4529	7.4365	GBP	0.86905	0.88693
HUF	382.8	400.8700	JPY	156.33	140.6600
PLN	4.3395	4.6808	USD	1.105	1.0666
RON	4.9756	4.9495			

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, financial risk of accounts receivable and the amounts disclosed in the notes concerning financial instruments, impairment allowance for financial assets at amortised cost and for financial guarantee contract liabilities, accrued revenue and charges, provisions, degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories, contingent assets and liabilities. 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 2023

There is no new EAR which became effective for annual periods beginning on or after 1 January 2023.

New EAR adopted but not yet effective at 31 December 2023

There is no new EAR which were adopted and are not yet effective for annual periods after 31 December 2023.

1.3 Balance sheet

Tangible or intangible items acquired whose purchase price or production cost is € 1 000 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 € 400 000 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. Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years).

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%
<i>Computer hardware</i>	25% to 33%
<i>Furniture and vehicles</i>	10% to 25%
<i>Plant and equipment</i>	10%, to 25%
<i>Other</i>	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

The classification of the financial instruments is determined at initial recognition. Based on the management model and the asset contractual cash-flow characteristics the financial assets can be classified in three categories: Financial assets at amortised cost ('AC'), financial assets at fair value through net assets/equity ('FVNA') or financial assets at fair value through surplus or deficit ('FVSD'). Based on this classification, the entity has only 'financial assets at amortised cost', which are exchange receivables.

Financial assets at amortised cost are non-derivative financial assets that meet two conditions: 1) the entity holds them in order to collect the contractual cash flows. 2) On specified days, there are contractual cash flows that are solely payments of the principal and interest on the outstanding principal.

Financial assets at amortised cost are included in current assets, except for those with maturity of more than 12 months from the balance sheet reporting date.

Initial recognition and measurement

Financial assets at amortised cost are initially recognised at their fair value plus the transaction costs.

Subsequent measurement

Financial assets at amortised cost are carried at amortised cost, which is the amount initially recognised minus the principal repayments, plus or minus the cumulative amortisation of the interests using the effective interest method. In addition, the entity recognises a loss allowance for expected credit losses over the lifetime of the financial assets. At each reporting date, the annual movement in the loss allowance adjusts the carrying amount of the financial asset. In the statement of financial performance, the entity recognises an impairment gain or loss for the adjustment of the loss allowance.

De-recognition

Financial assets at amortised cost are derecognised either when the rights to receive cash flows from the investments have expired or are waived, or when the entity has transferred substantially all risks and rewards of ownership to another party.

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 Cash and cash equivalents

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

1.3.8 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.

1.3.9 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.

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.

1.3.10 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 31.12.2022</i>	305
<i>Transfer of assets under construction brought forward from 2022 and installed in 2023</i>	-
<i>Additions in year</i>	-
<i>Disposals</i>	-
Gross carrying amount at 31.12.2023	305
<i>Accumulated amortisation at 31.12.2022</i>	(297)
<i>Amortisation charge for the year</i>	(6)
<i>Disposals</i>	-
Accumulated amortisation at 31.12.2022	(303)
<i>Net carrying amount at 31.12.2022</i>	8
Net carrying amount at 31.12.2023	2
<i>Assets under construction</i>	-
Total net carrying amount at 31.12.2023	2

The amounts under this heading entirely comprise computer software with the annual amortisation rate 25%.

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

	Buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	Total
<i>Gross carrying amount at 31.12.2022</i>	-	13	508	1 345	2 389	4 255
<i>Transfer of assets under construction brought forward from 2022 and installed in 2023</i>	-	-	-	-	-	-
<i>Transfer between asset classes</i>	-	-	-	-	-	-
<i>Additions</i>	11	-	2	70	11	93
<i>Disposals</i>	-	-	-	(90)	-	(90)

EUR '000

	Buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	Total
Gross carrying amount at 31.12.2023	11	13	509	1 325	2 400	4 259
<i>Accumulated depreciation at 31.12.2022</i>	-	(6)	(472)	(1 275)	(2 227)	(3 979)
<i>Depreciation charge for the year</i>	(1)	(3)	(5)	(68)	(55)	(131)
<i>Disposals</i>	-	-	-	90	-	(90)
Accumulated depreciation at 31.12.2023	(1)	(8)	(477)	(1 252)	(283)	(4 021)
<i>Net carrying amount at 31.12.2022</i>	-	8	36	70	162	276
Net carrying amount at 31.12.2023	10	5	32	73	117	238
<i>Assets Under Construction</i>	-	-	-	-	-	-
Total net carrying amount at 31.12.2023	10	5	32	73	117	238

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

	31.12.2023	31.12.2022
Non-current		
<i>Recoverables from non-exchange transactions</i>	-	-
<i>Receivables from exchange transactions</i>	-	-
	-	-
Current		
<i>Recoverables from non-exchange transactions</i>	60	53
<i>Receivables from exchange transactions</i>	8 040	8 946
	8 100	8 998
Total	8 100	8 998

Current recoverables and receivables

EUR '000

	31.12.2023	31.12.2022
Recoverables from non-exchange transactions		
<i>Member States</i>	60	53

EUR '000

	31.12.2023	31.12.2022
	60	53
Receivables from exchange transactions		
<i>Customers</i>	-	-
<i>Central treasury liaison accounts</i>	7 187	8 123
<i>Deferred charges relating to exchange transactions</i>	847	713
<i>Other</i>	5	109
	8 040	8 946
Total	8 100	8 998

The FRA benefits from an indirect exemption for VAT from the Republic of Austria for purchases above the threshold of EUR 73. The recoverables from Member States comprise VAT amounts to be recovered from the Republic of Austria in this respect.

The treasury of the FRA was 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. The result of the incoming and outgoing payments represents the ending cash balance.

Deferred charges related to exchange transactions mainly comprise of school fees paid in advance for the academic year 2023-2024, etc.

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

	31.12.2023	31.12.2022
<i>Current pre-financing</i>	90	75
<i>Accrued charges on pre-financing</i>	(53)	(75)
Total	37	-

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 2023 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.

	<i>EUR '000</i>	
	31.12.2023	31.12.2022
<i>Raiffeisen Bank International AG</i>	5	7
Total	5	7

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).

	<i>EUR '000</i>	
	31.12.2023	31.12.2022
Current		
<i>Pre-financing received from EC – balancing subsidy</i>	191	103
<i>Pre-financing received from other contributions</i>	820	1 297
<i>Other</i>	-	12
Total	1 011	1 411

The outstanding amount of balancing subsidy represents the part of the 2023 Commission's balancing subsidy that was unused during the year (kEUR 191). The most significant pre-financing amount received (kEUR 820) relates to projects financed from Partnership Agreements.

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. 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

	31.12.2023	31.12.2022
<i>Staff accrual</i>	460	503
<i>Accrued charges with consolidated entities</i>	52	-
<i>Other accruals</i>	1 272	1 280
Total	1 784	1 783

The amount included under this heading is net of accrued charges clearing pre-financing. Included under this heading are also accrued expenses for building, equipment and other administrative costs (kEUR 48), other operational expenses (kEUR 1 030) and staff costs for untaken leave of kEUR 436. 2023 is the first year where the accrued charges with consolidated entities are reported separately. Until 2022 this kind of accrued charges was reported under other accruals.

2.9 Provisions

Provisions are reliably estimated amounts, arising from past events, which will probably have to be paid by the FRA budget in the future. No provisions have been recognised for 2023.

2.10 Legal cases

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

Three legal cases remained open at the end of 2023. The potential exposure for these cases is estimated between €170 000 and €620 000. 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.

	31.12.2023	31.12.2022
<i>No. of legal cases pending</i>	3	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.

EUR '000

	2023	2022
<i>European Union subsidy – European Commission</i>	25 328	24 192
<i>Other</i>	60	123
Total	25 388	24 316

The heading European Union subsidy corresponds to the amounts of the Commission balancing subsidy used during 2023. Unused amounts are recorded as pre-financing liabilities under accounts payable (see note 2.7 above) and will be reimbursed to the Commission in 2024. The other non-exchange revenue refers to the rent contribution that was received from the Republic of Austria.

3.2 Exchange revenue

The revenue from exchange transactions and events relates to following types of transactions: rendering of services; sale of goods; and the use by others of entity assets yielding interest, royalties and dividends.

EUR '000

	2023	2022
<i>Revenue from fixed assets adjustments</i>	-	(46)
<i>Other contributions</i>	1 097	673
Total	1 097	626

The other contributions refer to funds received under the cooperation arrangement with the Financial Mechanism Office (FMO) and the partnership agreement with the Greek Ombudsman.

EXPENSES

3.3 Operational expenses

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

EUR '000

	2023	2022
<i>Operational costs</i>	6 636	7 237
Total	6 636	7 237

Included under this heading are operational expenses incurred in relation to core tasks of the Agency. The operational costs also include amounts related to expert fees, online events, online communication expenses and other operational activities.

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

	2023	2022
<i>Staff related expenditure</i>	15 103	13 303

3.5 Finance costs

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

EUR '000

	2023	2022
<i>Finance costs</i>	2	3

The 2 kEUR included under this heading mainly refer to the cost of the bank guarantee issued by Raiffeisen Zentralbank Österreich AG and provided to the landlord of the FRA's premises. Other bank charges are also included under this heading.

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

	2023	2022
<i>Land & Building operating lease</i>	1 021	929
<i>Maintenance & Security - Building</i>	729	514
<i>Office Supplies & maintenance</i>	418	381
<i>Communications & publications</i>	88	110
<i>Legal Expenses</i>	15	40
<i>Insurance - others</i>	17	13
<i>Car & Transport expenses</i>	-	1
<i>EPSO Costs (Recruitment)</i>	(16)	19
<i>Training Costs</i>	149	206
<i>Missions</i>	29	36
<i>Experts and related expenditure</i>	6	2
<i>IT costs development external costs</i>	172	71
<i>Other external service provider (non-IT services)</i>	350	89
<i>Expenses with other Consolidated entities</i>	2 141	1 951
<i>Amounts written off tangible fixed assets</i>	-	-
<i>Realised Exchange Rate Losses</i>	-	2
<i>Interest expense on late payment of charges</i>	-	-
Total	5 118	4 364

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>	532	-	-	532

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.

The amount accrued in 2022 under EPSO Costs (recruitment) was higher compared to the actual cost (i.e. amounts paid from the commitments carried forward from 2022 to 2023). Therefore, taking into consideration that the 2023 expenditure under this heading was lower compared to the previous financial year, the total amount expensed under this heading resulted to a negative total.

3.7 Depreciation/amortisation

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

EUR '000

	2023	2022
<i>Amortisation of intangible fixed assets</i>	6	5
<i>Depreciation of tangible fixed assets</i>	131	87

EUR '000

	2023	2022
Total	137	92

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.

	EUR '000	
	31.12.2023	31.12.2022
<i>Outstanding commitments not yet expensed</i>	4 947	4 765

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.

	31.12.2023	31.12.2022
<i>Director ad interim</i>	AD14	AD15

4.4 Guarantees Provided by Third Parties

	EUR '000	
	31.12.2023	31.12.2022
<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>	
	31.12.2023	31.12.2022
<i>Counterparty with external credit rating - Austrian authorities (Moody's Aaa)</i>	60	53
<i>Counterparty without external credit rating - European Commission</i>	7 187	8 123
<i>Counterparty without external credit rating - debtors who have never defaulted</i>	952	823
Total amount due in < 1 year	8 100	8 998

Based on Moody's, the long term rating of Raiffeisen Bank International AG is A1.

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

It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables below may appear not to add-up.

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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

FRA makes use of non-differentiated appropriations for its administrative and operational expenditure.

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	2023	2022
Revenue		26 189	25 754
<i>of which:</i>			
<i>European Union subsidy</i>	20-0	25 518	24 295
<i>Revenue earmarked for a specific purpose</i>	40-0	571	1 309
<i>Revenue earmarked for a specific purpose</i>	40-4	-	27
<i>Miscellaneous revenue</i>	90-0	100	123
Expenditure		(20 861)	(18 606)
<i>of which:</i>			
<i>Staff expenditure</i>	1	(15 598)	(13 944)
<i>Administrative expenditure</i>	2	(2 335)	(2 003)
<i>Operational expenditure</i>	3	(1 773)	(2 111)
<i>Specific expenditure</i>	4	(1 155)	(549)
Payment appropriations carried over to the following year		(5 954)	(6 444)
<i>of which:</i>			
<i>Staff expenditure</i>	1	(90)	(107)
<i>Administrative expenditure</i>	2	(120)	(398)
<i>Operational expenditure</i>	3	(5 744)	(5 939)
<i>Specific expenditure</i>	4	-	-
Cancellation of unused appropriations carried over from year n-1		191	104
Evolution of assigned revenue (B)-(A)		655	(718)
<i>Unused appropriations at the end of current year (A)</i>		801	1 427
<i>Unused appropriations at the end of previous year (B)</i>		1 427	738
Exchange rate differences		-	(2)
Budget result		191	103

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2023	2022
ECONOMIC RESULT OF THE YEAR	(509)	(57)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	5 026	5 963
<i>Adjustments for accrual cut-off (net)</i>	(143)	(669)
<i>Unpaid invoices at year end but booked in expenses</i>	-	-
<i>Depreciation, amortisation and impairment of intangible and tangible assets</i>	138	92
<i>Provisions</i>	-	-
<i>Recovery orders issued in the year and not yet cashed</i>	-	(97)
<i>Prefinancing given in previous year and cleared in the year</i>	75	151
<i>Prefinancing received in previous year and cleared in the year</i>	(1 297)	(544)
<i>Payments made from carry over of payment appropriations</i>	6 253	7 036
<i>Post capitalisation of assets</i>	-	(4)
<i>Other</i>	-	(1)
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	(4 326)	(5 804)
<i>Asset acquisitions (less unpaid amounts)</i>	(99)	(93)
<i>New pre-financing paid in the year and remaining open as at the end of the year</i>	(90)	(75)
<i>New pre-financing received in the year and remaining open as at the end of the year</i>	904	1 399
<i>Recovery orders issued before 2022 and cashed before the end of the year</i>	97	7
<i>Payment appropriations carried over to next year</i>	(6 756)	(7 871)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	191	104
<i>Adjustment for carry-over from the previous year of appropriations available at the end of the year arising from assigned revenue</i>	1 427	724
<i>Other</i>	-	-
BUDGET RESULT OF THE YEAR	191	103

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	10=5-8
20-0	European Union subsidy	25 518	25 518	25 518	-	25 518	25 518	-	25 518	-	-
Total Chapter 20-0		25 518	25 518	25 518	-	25 518	25 518	-	25 518	-	-
Total Title 20-0		25 518	25 518	25 518	-	25 518	25 518	-	25 518	-	-

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	-	-	474	97	571	474	97	571	-	-
Total Chapter 40-0		-	-	474	97	571	474	97	571	-	-
Total Title 40-0		-	-	474	97	571	474	97	571	-	-

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	-	-	-	-	-	-	-	-	-	-
Total Chapter 44-0		-	-	-	-	-	-	-	-	-	-
Total Title 40-4		-	-	-	-	-	-	-	-	-	-

4.3 Implementation of budget revenue – Title 9

EUR '000

		Income appropriations		Entitlements established			Revenue				Out-standing
Item		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	
										10=5-8	
90-0	Miscellaneous revenue	-	-	100	-	100	100	-	100	-	-
Total Chapter 90-0		-	-	100	-	100	100	-	100	-	-
Total Title 90-0		-	-	100	-	100	100	-	100	-	-
GRAND TOTAL		25 518	25 518	26 092	97	26 189	26 092	97	26 189	-	-

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 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-1100	Basic salaries	7 154	300	(224)	7 230	-	35	35	7 265
A-1101	Family allowances	888	-	(16)	872	-	-	-	872
A-1102	Expatriation and foreign-residence allowances	1 032	-	38	1 070	-	-	-	1 070
A-1110	Staff exchanges	504	-	(82)	422	-	-	-	422
A-1113	Trainees	398	-	33	431	-	-	-	431
A-1115	Contract Agents	2 506	-	55	2 561	-	3	3	2 564
A-1130	Insurance against sickness	248	-	11	259	-	-	-	259
A-1131	Insurance against accidents & occupational disease	33	-	(4)	29	-	-	-	29
A-1132	Insurance against unemployment	102	-	1	103	-	-	-	103
A-1140	Childbirth and death grants	1	-	(1)	0	-	-	-	-
A-1141	Travel expenses for annual leave	108	-	4	112	-	-	-	112
A-1190	Salary weightings	711	-	185	896	-	-	-	896
Total Chapter A-11		13 685	300	1	13 986	-	38	38	14 023

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-1200	Recruitment expenses	50	-	(40)	10	-	-	-	10
A-1201	Travel expenses	7	-	(3)	4	-	-	-	4
A-1202	Installation resettlement and transfer allowances	40	-	(7)	33	-	-	-	33
A-1203	Removal expenses	45	-	3	48	-	-	-	48
A-1204	Temporary daily subsistence allowances	50	-	(33)	17	-	-	-	17
Total Chapter A-12		192	-	(80)	112	-	-	-	112
A-1300	Missions & duty travel exp & other ancillary exp.	55	-	(8)	47	-	1	1	48
Total Chapter A-13		55	-	(8)	47	-	1	1	48
A-1410	Medical service	70	-	1	71	-	-	-	71
Total Chapter A-14		70	-	1	71	-	-	-	71
A-1500	Professional training of staff	175	-	(36)	139	-	-	-	139
Total Chapter A-15		175	-	(36)	139	-	-	-	139
A-1660	External services	140	-	(11)	129	-	-	-	129
Total Chapter A-16		140	-	(11)	129	-	-	-	129
A-1700	Entertainment and representation expenses	3	-	(1)	2	-	-	-	2
Total Chapter A-17		3	-	(1)	2	-	-	-	2
A-1810	Social contacts between staff	90	-	(43)	47	-	-	-	47
A-1820	Other welfare expenditure	1 083	-	(5)	1 078	-	-	-	1 078
A-1830	Early childhood centres and creches	71	-	(40)	31	-	-	-	31

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	
A-1840	Early childhood centres and creches	-	-	4	4	-	-	-	4
Total Chapter A-18		1 244	-	(86)	1 158	-	-	-	1 158
A-1900	Legal services	40	-	(18)	22	-	-	-	22
Total Chapter A-19		40	-	(18)	22	-	-	-	22
Total Title A-1		15 604	300	(238)	15 666	-	39	39	15 705

5.1.2 Breakdown & charges in commitment appropriations – Title 2

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	
A-2000	Rent	1 050	-	(189)	861	-	180	180	1 041
A-2010	Insurance	16	-	1	17	-	-	-	17
A-2020	Water Gas Electricity and Heating	170	-	72	242	-	-	-	242
A-2030	Cleaning and maintenance	356	-	(4)	352	-	-	-	352
A-2040	Fitting-out of premises	160	-	(160)	-	-	-	-	-
A-2050	Security and surveillance of buildings	201	-	(58)	143	-	-	-	143
A-2090	Other expenditure on buildings	230	-	(230)	-	-	-	-	-

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	
Total Chapter A-20		2 183	-	(569)	1 614	-	180	180	1 794
A-2100	Information communication technology	343	-	(27)	316	-	-	-	316
A-2101	Software Development	225	-	(67)	158	-	-	-	158
A-2102	Other external services for data processing	110	-	(59)	51	-	-	-	51
Total Chapter A-21		678	-	(154)	524	-	-	-	524
A-2200	Technical equipment and installations	35	-	(33)	2	-	-	-	2
A-2203	Maintenance use & repair of tech equip. & instal.	5	-	(5)	-	-	-	-	-
A-2210	Furniture	-	-	11	11	-	-	-	11
A-2230	Hire of vehicles	2	-	(2)	0	-	-	-	-
Total Chapter A-22		42	-	(29)	13	-	-	-	13
A-2300	Stationery and office supplies	19	-	(10)	9	-	-	-	9
A-2320	Bank charges	3	-	(1)	2	-	-	-	2
A-2322	External financial services	62	-	(46)	16	-	-	-	16
A-2353	Departmental removals and associated handling	40	-	(19)	21	-	-	-	21
Total Chapter A-23		124	-	(76)	48	-	-	-	48
A-2400	Postage and delivery charges	14	-	(11)	3	-	2	2	6
A-2410	Telecommunications charges	135	-	(45)	90	-	-	-	90
Total Chapter A-24		149	-	(55)	94	-	2	2	96
A-2550	Miscellaneous expenditure for meetings	9	-	(3)	6	-	-	-	6

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	
Total Chapter A-25		9	-	(3)	6	-	-	-	6
A-2710	Publications and reproduction of documents	2	-	-	2	-	-	-	2
Total Chapter A-27		2	-	-	2	-	-	-	2
A-2800	Studies surveys and consultations	33	-	1	34	-	-	-	34
Total Chapter A-28		33	-	1	34	-	-	-	34
Total Title A-2		3 220	-	(885)	2 335	-	182	182	2 517

5.1.3 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	
B3-000	Data & Digital	844	-	(241)	603	-	-	-	603
B3-010	Justice & Security	475	-	(70)	405	-	-	-	405
B3-020	Migration & Asylum	1 575	-	347	1 922	-	2	2	1 923
Total Chapter B3-0		2 894	-	35	2 930	-	2	2	2 931
B3-300	Migration borders asylum&integration	-	-	-	-	-	-	-	-
Total Chapter B3-3		-	-	-	-	-	-	-	-

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
B3-500	Communicating rights-media & events	540	-	374	914	-	7	7	921
B3-510	Web Publishing & Promotions	950	-	(283)	667	-	-	-	667
Total Chapter B3-5		1 490	-	91	1 581	-	7	7	1 588
B3-600	Anti-Racism & Non-Discrimination	305	-	321	626	-	-	-	626
B3-610	Roma Inclusion	190	-	118	308	-	-	-	308
B3-620	Social Rights	375	-	572	947	-	-	-	947
Total Chapter B3-6		870	-	1 011	1 881	-	-	-	1 881
B3-700	Human Rights Structures & Mechanisms	580	-	7	587	-	-	-	587
B3-710	Policy Analysis & Stakeholder Cooperation	460	-	(51)	409	-	-	-	409
Total Chapter B3-7		1 040	-	(44)	996	-	-	-	996
B3-800	Performance Monitoring and Evaluation	100	-	29	129	-	-	-	129
Total Chapter B3-8		100	-	29	129	-	-	-	129
Total Title B0-3		6 394	-	1 123	7 517	-	9	9	7 526

5.1.4 Breakdown & charges in commitment appropriations – Title 4

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	8=4+7
B4-000	Cooperation with Financial Mechanism Office	-	-	-	-	-	553	553	553
B4-010	Partnership Agreements	-	-	-	-	-	1 037	1 037	1 037
Total Chapter B4-0		-	-	-	-	-	1 591	1 591	1 591
Total Title B0-4		-	-	-	-	-	1 591	1 591	1 591
GRAND TOTAL		25 218	300	-	25 518	-	1 821	1 821	27 339

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 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
A-1100	Basic salaries	7 154	300	(224)	7 230	-	35	35	7 265
A-1101	Family allowances	888	-	(16)	872	-	-	-	872
A-1102	Expatriation and foreign-residence allowances	1 032	-	38	1 070	-	-	-	1 070
A-1110	Staff exchanges	504	-	(82)	422	-	-	-	427
A-1113	Trainees	398	-	33	431	-	-	-	431
A-1115	Contract Agents	2 506	-	55	2 561	-	3	3	2 564
A-1130	Insurance against sickness	248	-	11	259	-	-	-	259
A-1131	Insurance against accidents & occupational disease	33	-	(4)	29	-	-	-	29
A-1132	Insurance against unemployment	102	-	1	103	-	-	-	103
A-1140	Childbirth and death grants	1	-	(1)		-	-	-	-
A-1141	Travel expenses for annual leave	108	-	4	112	-	-	-	112
A-1190	Salary weightings	711	-	185	896	-	-	-	896
Total Chapter A-11		13 685	300	1	13 986	5	38	43	14 029
A-1200	Recruitment expenses	50	-	(40)	10	36	-	36	46

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	
A-1201	Travel expenses	7	-	(3)	4	-	-	-	4
A-1202	Installation resettlement and transfer allowances	40	-	(7)	33	-	-	-	33
A-1203	Removal expenses	45	-	3	48	-	-	-	48
A-1204	Temporary daily subsistence allowances	50	-	(33)	17	-	-	-	17
Total Chapter A-12		192	-	(80)	112	36	-	36	148
A-1300	Missions & duty travel exp & other ancillary exp.	55	-	(8)	47	11	1	12	59
Total Chapter A-13		55	-	(8)	47	11	1	12	59
A-1410	Medical service	70	-	1	71	-	-	-	71
Total Chapter A-14		70	-	1	71	-	-	-	71
A-1500	Professional training of staff	175	-	(36)	139	41	-	41	181
Total Chapter A-15		175	-	(36)	139	41	-	41	181
A-1660	External services	140	-	(11)	129	-	-	-	129
Total Chapter A-16		140	-	(11)	129	-	-	-	129
A-1700	Entertainment and representation expenses	3	-	(1)	2	-	-	-	2
Total Chapter A-17		3	-	(1)	2	-	-	-	2
A-1810	Social contacts between staff	90	-	(43)	47	5	-	5	51
A-1820	Other welfare expenditure	1 083	-	(5)	1 078	-	-	-	1 078
A-1830	Early childhood centres and creches	71	-	(40)	31	-	-	-	31

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-1840	Early childhood centres and creches	-	-	4	4	-	-	-	4
Total Chapter A-18		1 244	-	(86)	1 158	5	-	5	1 163
A-1900	Legal services	40	-	(18)	22	9	-	9	32
Total Chapter A-19		40	-	(18)	22	9	-	9	32
Total Title A-1		15 604	300	(238)	15 666	107	39	147	15 813

5.2.2 Breakdown & charges in commitment appropriations – Title 2

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-2000	Rent	1 050	-	(189)	861	-	180	180	1 041
A-2010	Insurance	16	-	1	17	-	-	-	17
A-2020	Water Gas Electricity and Heating	170	-	72	242	-	-	-	242
A-2030	Cleaning and maintenance	356	-	(4)	352	8	-	8	360
A-2040	Fitting-out of premises	160	-	(160)	-	-	-	-	-

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	
A-2050	Security and surveillance of buildings	201	-	(58)	143	21	-	21	164
A-2090	Other expenditure on buildings	230	-	(230)	-	-	-	-	-
Total Chapter A-20		2 183	-	(569)	1 614	29	180	209	1 824
A-2100	Information communication technology	343	-	(27)	316	173	-	173	489
A-2101	Software Development	225	-	(67)	158	-	-	-	158
A-2102	Other external services for data processing	110	-	(59)	51	109	-	109	160
Total Chapter A-21		678	-	(154)	524	282	-	282	807
A-2200	Technical equipment and installations	35	-	(33)	2	-	-	-	2
A-2203	Maintenance use & repair of tech equip. & instal.	5	-	(5)	-	-	-	-	-
A-2210	Furniture	-	-	11	11	-	-	-	11
A-2230	Hire of vehicles	2	-	(2)	0	-	-	-	0
Total Chapter A-22		42	-	(29)	13	-	-	-	13
A-2300	Stationery and office supplies	19	-	(10)	9	-	-	-	9
A-2320	Bank charges	3	-	(1)	2	-	-	-	2
A-2322	External financial services	62	-	(46)	16	-	-	-	16
A-2353	Departmental removals and associated handling	40	-	(19)	21	2	-	2	23
Total Chapter A-23		124	-	(76)	48	2	-	2	50
A-2400	Postage and delivery charges	14	-	(11)	3	1	2	3	7

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	
A-2410	Telecommunications charges	135	-	(45)	90	44	-	44	134
Total Chapter A-24		149	-	(55)	94	45	2	48	141
A-2550	Miscellaneous expenditure for meetings	9	-	(3)	6	-	-	-	6
Total Chapter A-25		9	-	(3)	6	-	-	-	6
A-2710	Publications and reproduction of documents	2	-	-	2	-	-	-	2
Total Chapter A-27		2	-	-	2	-	-	-	2
A-2800	Studies surveys and consultations	33	-	1	34	39	-	39	73
Total Chapter A-28		33	-	1	34	39	-	39	73
Total Title A-2		3 220	-	(885)	2 335	398	182	580	2 915

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	
B3-000	Data & Digital	844	-	(241)	603	-	-	-	603

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	
B3-010	Justice & Security	475	-	(70)	405	-	-	-	405
B3-020	Migration & Asylum	1 575	-	347	1 922	-	2	2	1 923
Total Chapter B3-0		2 894	-	35	2 930	-	2	2	2 931
B3-100	Equality and discrimination	-	-	-	-	856	-	856	856
B3-110	Racism xenophobia and related intolerance	-	-	-	-	632	-	632	632
B3-120	Rights of the child	-	-	-	-	1 057	-	1 057	1 057
B3-130	Integration and social inclusion of Roma	-	-	-	-	2	-	2	2
Total Chapter B3-1		-	-	-	-	2 547	-	2 547	2 547
B3-211	Info soc. respect for priv life & prot. pers. data	-	-	-	-	245	-	245	245
B3-230	Judicial cooperation except in criminal matters	-	-	-	-	138	-	138	138
B3-240	Victims of crime & access to justice	-	-	-	-	1 278	-	1 278	1 278
Total Chapter B3-2		-	-	-	-	1 661	-	1 661	1 661
B3-300	Migration borders asylum&integration	-	-	-	-	309	-	309	309
Total Chapter B3-3		-	-	-	-	309	-	309	309
B3-400	Supporting Human Rights protection systems	-	-	-	-	705	-	705	705
Total Chapter B3-4		-	-	-	-	705	-	705	705
B3-500	Communicating rights-media & events	540	-	374	914	717	7	724	1 639
B3-510	Web Publishing & Promotions	950	-	(283)	667	-	-	-	667
Total Chapter B3-5		1 490	-	91	1 581	717	7	724	2 306

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	
B3-600	Anti-Racism & Non-Discrimination	305	-	321	626	-	-	-	626
B3-610	Roma Inclusion	190	-	118	308	-	-	-	308
B3-620	Social Rights	375	-	572	947	-	-	-	947
Total Chapter B3-6		870	-	1 011	1 881	-	-	-	1 881
B3-700	Human Rights Structures & Mechanisms	580	-	7	587	-	-	-	587
B3-710	Policy Analysis & Stakeholder Cooperation	460	-	(51)	409	-	-	-	409
Total Chapter B3-7		1 040	-	(44)	996	-	-	-	996
B3-800	Performance Monitoring and Evaluation	100	-	29	129	-	-	-	129
Total Chapter B3-8		100	-	29	129	-	-	-	129
Total Title B0-3		6 394	-	1 123	7 517	5 939	9	5 947	13 465

5.2.4 Breakdown & charges in commitment appropriations – Title 4

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	8=4+7
B4-000	Cooperation with Financial Mechanism Office	-	-	-	-	-	561	561	561
B4-010	Partnership Agreements	-	-	-	-	-	1 307	1 307	1 307
Total Chapter B4-0		-	-	-	-	-	1 868	1 868	1 868
Total Title B0-4		-	-	-	-	-	1 868	1 868	1 868
GRAND TOTAL		25 218	300	(0)	25 518	6 444	2 098	8 542	34 061

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 2024			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	7 265	7 230	-	17	7 248	100 %	17	0	17	-	-	-	-
A-1101	Family allowances	872	872	-	-	872	100 %	-	-	-	-	-	-	-
A-1102	Expatriation and foreign-residence allowances	1 070	1 070	-	-	1 070	100 %	-	-	-	-	-	-	-
A-1110	Staff exchanges	422	422	-	-	422	100 %	-	-	-	-	-	-	-
A-1113	Trainees	431	431	-	-	431	100 %	-	-	-	-	-	-	-
A-1115	Contract Agents	2 564	2 561	-	3	2 564	100 %	-	-	-	-	-	-	-
A-1130	Insurance against sickness	259	259	-	-	259	100 %	-	-	-	-	-	-	-
A-1131	Insurance against accidents & occupational disease	29	29	-	-	29	100 %	-	-	-	-	-	-	-
A-1132	Insurance against unemployment	103	103	-	-	103	100 %	-	-	-	-	-	-	-
A-1141	Travel expenses for annual leave	112	112	-	-	112	100 %	-	-	-	-	-	-	-

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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-1190	Salary weightings	896	896	-	-	896	100 %	-	-	-	-	-	-	-
Total Chapter A-11		14 023	13 986	-	20	14 006	100 %	17	-	17	-	-	-	-
A-1200	Recruitment expenses	10	10	-	-	10	100 %	-	-	-	-	-	-	-
A-1201	Travel expenses	4	4	-	-	4	100 %	-	-	-	-	-	-	-
A-1202	Installation resettlement and transfer allowances	33	33	-	-	33	100 %	-	-	-	-	-	-	-
A-1203	Removal expenses	48	48	-	-	48	100 %	-	-	-	-	-	-	-
A-1204	Temporary daily subsistence allowances	17	17	-	-	17	100 %	-	-	-	-	-	-	-
Total Chapter A-12		112	112	-	-	112	100 %	-	-	-	-	-	-	-
A-1300	Missions & duty travel exp & other ancillary exp.	48	47	-	1	48	100 %	-	-	-	-	-	-	-
Total Chapter A-13		48	47	-	1	48	100 %	-	-	-	-	-	-	-
A-1410	Medical service	71	71	-	-	71	100 %	-	-	-	-	-	-	-
Total Chapter A-14		71	71	-	-	71	100 %	-	-	-	-	-	-	-
A-1500	Professional training of staff	139	139	-	-	139	100 %	-	-	-	-	-	-	-
Total Chapter A-15		139	139	-	-	139	100 %	-	-	-	-	-	-	-

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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-1660	External services	129	129	-	-	129	100 %	-	-	-	-	-	-	-
Total Chapter A-16		129	129	-	-	129	100 %	-	-	-	-	-	-	-
A-1700	Entertainment and representation expenses	2	2	-	-	2	100 %	-	-	-	-	-	-	-
Total Chapter A-17		2	2	-	-	2	100 %	-	-	-	-	-	-	-
A-1810	Social contacts between staff	47	47	-	-	47	100 %	-	-	-	-	-	-	-
A-1820	Other welfare expenditure	1 078	1 078	-	-	1 078	100 %	-	-	-	-	-	-	-
A-1830	Early childhood centres and creches	31	31	-	-	31	100 %	-	-	-	-	-	-	-
A-1840	Early childhood centres and creches	4	4	-	-	4	100 %	-	-	-	-	-	-	-
Total Chapter A-18		1 158	1 158	-	-	1 158	100 %	-	-	-	-	-	-	-
A-1900	Legal services	22	22	-	-	22	100 %	-	-	-	-	-	-	-
Total Chapter A-19		22	22	-	-	22	100 %	-	-	-	-	-	-	-
Total Title A-1		15 705	15 666	-	22	15 688	100 %	17	-	17	-	-	-	-

5.3.2 Implementation of commitment appropriations – Title 2

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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	1 041	861	-	120	981	94 %	60	-	60	-	-	-	-
A-2010	Insurance	17	17	-	-	17	100 %	-	-	-	-	-	-	-
A-2020	Water Gas Electricity and Heating	242	242	-	-	242	100 %	-	-	-	-	-	-	-
A-2030	Cleaning and maintenance	352	352	-	-	352	100 %	-	-	-	-	-	-	-
A-2050	Security and surveillance of buildings	143	143	-	-	143	100 %	-	-	-	-	-	-	-
Total Chapter A-20		1 794	1 614	-	120	1 734	97 %	60	-	60	-	-	-	-
A-2100	Information communication technology	316	316	-	-	316	100 %	-	-	-	-	-	-	-
A-2101	Software Development	158	158	-	-	158	100 %	-	-	-	-	-	-	-
A-2102	Other external services for data processing	51	51	-	-	51	100 %	-	-	-	-	-	-	-
Total Chapter A-21		524	524	-	-	524	100 %	-	-	-	-	-	-	-
A-2200	Technical equipment and installations	2	2	-	-	2	100 %	-	-	-	-	-	-	-

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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	11	11	-	-	11	100 %	-	-	-	-	-	-	-
Total Chapter A-22		13	13	-	-	13	100 %	-	-	-	-	-	-	-
A-2300	Stationery and office supplies	9	9	-	-	9	100 %	-	-	-	-	-	-	-
A-2320	Bank charges	2	2	-	-	2	100 %	-	-	-	-	-	-	-
A-2322	External financial services	16	16	-	-	16	100 %	-	-	-	-	-	-	-
A-2353	Departmental removals and associated handling	21	21	-	-	21	100 %	-	-	-	-	-	-	-
Total Chapter A-23		48	48	-	-	48	100 %	-	-	-	-	-	-	-
A-2400	Postage and delivery charges	6	3	-	-	3	61 %	2	-	2	-	-	-	-
A-2410	Telecommunications charges	90	90	-	-	90	100 %	-	-	-	-	-	-	-
Total Chapter A-24		96	94	-	-	94	98 %	2	-	2	-	-	-	-
A-2550	Miscellaneous expenditure for meetings	6	6	-	-	6	100 %	-	-	-	-	-	-	-
Total Chapter A-25		6	6	-	-	6	100 %	-	-	-	-	-	-	-
A-2710	Publications and reproduction of documents	2	2	-	-	2	100 %	-	-	-	-	-	-	-
Total Chapter A-27		2	2	-	-	2	100 %	-	-	-	-	-	-	-

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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-2800	Studies surveys and consultations	34	34	-	-	34	100 %	-	-	-	-	-	-	-
Total Chapter A-28		34	34	-	-	34	100 %	-	-	-	-	-	-	-
Total Title A-2		2 517	2 335	-	120	2 455	98 %	62	-	62	-	-	-	-

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5.3.3 Implementation of commitment appropriations – Title 3

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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
B3-000	Data & Digital	603	603	-	-	603	100 %	-	-	-	-	-	-	-
B3-010	Justice & Security	405	405	-	-	405	100 %	-	-	-	-	-	-	-
B3-020	Migration & Asylum	1 923	1 922	-	-	1 922	100 %	1	-	1	-	-	-	-
Total Chapter B3-0		2 931	2 930	-	-	2 930	100 %	1	-	1	-	-	-	-
B3-300	Migration borders asylum&integration	-	-	-	-	0	100 %	-	-	-	-	-	-	-

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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 B3-3		-	-	-	-	-	100 %	-	-	-	-	-	-	-
B3-500	Communicating rights-media & events	921	914	-	-	914	99 %	7	-	7	-	-	-	-
B3-510	Web Publishing & Promotions	667	667	-	-	667	100 %	-	-	-	-	-	-	-
Total Chapter B3-5		1 588	1 581	-	-	1 581	100 %	7	-	7	-	-	-	-
B3-600	Anti-Racism & Non-Discrimination	626	626	-	-	626	100 %	-	-	-	-	-	-	-
B3-610	Roma Inclusion	308	308	-	-	308	100 %	-	-	-	-	-	-	-
B3-620	Social Rights	947	947	-	-	947	100 %	-	-	-	-	-	-	-
Total Chapter B3-6		1 881	1 881	-	-	1 881	100 %	-	-	-	-	-	-	-
B3-700	Human Rights Structures & Mechanisms	587	587	-	-	587	100 %	-	-	-	-	-	-	-
B3-710	Policy Analysis & Stakeholder Cooperation	409	409	-	-	409	100 %	-	-	-	-	-	-	-
Total Chapter B3-7		996	996	-	-	996	100 %	-	-	-	-	-	-	-
B3-800	Performance Monitoring and Evaluation	129	129	-	-	129	100 %	-	-	-	-	-	-	-
Total Chapter B3-8		129	129	-	-	129	100 %	-	-	-	-	-	-	-
Total Title B0-3		7 526	7 517	-	-	7 517	100 %	8	-	8	-	-	-	-

5.3.4 Implementation of commitment appropriations – Title 4

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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	553	-	-	390	390	71 %	163	-	163	-	-	-	-
B4-010	Partnership Agreements	1 037	-	-	803	803	77 %	234	-	234	-	-	-	-
Total Chapter B4-0		1 591	-	-	1 193	1 193	75 %	397	-	397	-	-	-	-
Total Title B0-4		1 591	-	-	1 193	1 193	75 %	397	-	397	-	-	-	-
GRAND TOTAL		27 339	25 518	-	1 335	26 854	98 %	485	-	485	-	-	-	-

5.4 Implementation of payment appropriations

5.4.1 Implementation of payment appropriations – Title 1

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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	7 265	7 230	-	17	7 248	100 %	-	-	17	17	-	-	-	-
A-1101	Family allowances	872	872	-	-	872	100 %	-	-	-	-	-	-	-	-
A-1102	Expatriation and foreign-residence allowances	1 070	1 070	-	-	1 070	100 %	-	-	-	-	-	-	-	-
A-1110	Staff exchanges	427	422	5	-	427	100 %	-	-	-	-	-	-	-	-
A-1113	Trainees	431	431	-	-	431	100 %	-	-	-	-	-	-	-	-
A-1115	Contract Agents	2 564	2 561	-	3	2 564	100 %	-	-	-	-	-	-	-	-
A-1130	Insurance against sickness	259	259	-	-	259	100 %	-	-	-	-	-	-	-	-
A-1131	Insurance against accidents & occupational disease	29	29	-	-	29	100 %	-	-	-	-	-	-	-	-
A-1132	Insurance against unemployment	103	103	-	-	103	100 %	-	-	-	-	-	-	-	-
A-1141	Travel expenses for annual leave	112	112	-	-	112	100 %	-	-	-	-	-	-	-	-
A-1190	Salary weightings	896	896	-	-	896	100 %	-	-	-	-	-	-	-	-

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
Item			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
Total Chapter A-11		14 029	13 986	5	20	14 011	100 %	-	-	17	17	-	-	-	-
A-1200	Recruitment expenses	46	4	35	-	39	85 %	6	-	-	6	-	1	-	1
A-1201	Travel expenses	4	4	-	-	4	100 %	-	-	-	-	-	-	-	-
A-1202	Installation resettlement and transfer allowances	33	33	-	-	33	100 %	-	-	-	-	-	-	-	-
A-1203	Removal expenses	48	11	-	-	11	23 %	37	-	-	37	-	-	-	-
A-1204	Temporary daily subsistence allowances	17	17	-	-	17	100 %	-	-	-	-	-	-	-	-
Total Chapter A-12		148	69	35	-	104	70 %	43	-	-	43	-	1	-	1
A-1300	Missions & duty travel exp & other ancillary exp.	59	46	11	1	58	99 %	1	-	-	1	-	-	-	-
Total Chapter A-13		59	46	11	1	58	99 %	1	-	-	1	-	-	-	-
A-1410	Medical service	71	57	-	-	57	81 %	14	-	-	14	-	-	-	-
Total Chapter A-14		71	57	-	-	57	81 %	14	-	-	14	-	-	-	-
A-1500	Professional training of staff	181	128	37	-	165	91 %	12	-	-	12	-	4	-	4
Total Chapter A-15		181	128	37	-	165	91 %	12	-	-	12	-	4	-	4
A-1660	External services	129	129	-	-	129	100 %	-	-	-	-	-	-	-	-
Total Chapter A-16		129	129	-	-	129	100 %	-	-	-	-	-	-	-	-

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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-1700	Entertainment and representation expenses	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
Total Chapter A-17		2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
A-1810	Social contacts between staff	51	32	-	-	32	62 %	15	-	-	15	-	5	-	5
A-1820	Other welfare expenditure	1 078	1 078	-	-	1 078	100 %	-	-	-	-	-	-	-	-
A-1830	Early childhood centres and creches	31	31	-	-	31	100 %	-	-	-	-	-	-	-	-
A-1840	Early childhood centres and creches	4	4	-	-	4	100 %	-	-	-	-	-	-	-	-
Total Chapter A-18		1 163	1 143	-	-	1 144	98 %	15	-	-	15	-	5	-	5
A-1900	Legal services	32	16	9	-	25	78 %	6	-	-	6	-	1	-	1
Total Chapter A-19		32	16	9	-	25	78 %	6	-	-	6	-	1	-	1
Total Title A-1		15 813	15 576	97	22	15 695	99 %	90	0	17	107	-	10	-	10

5.4.2 Implementation of payment appropriations – Title 2

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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	1 041	861	-	120	981	94 %	-	-	60	60	-	-	-	-
A-2010	Insurance	17	17	-	-	17	100 %	-	-	-	-	-	-	-	-
A-2020	Water Gas Electricity and Heating	242	242	-	-	242	100 %	-	-	-	-	-	-	-	-
A-2030	Cleaning and maintenance	360	343	7	-	350	97 %	9	-	-	9	-	1	-	1
A-2050	Security and surveillance of buildings	164	132	21	-	153	93 %	11	-	-	11	-	-	-	-
Total Chapter A-20		1 824	1 594	28	120	1 743	96 %	20	-	60	80	-	1	-	1
A-2100	Information communication technology	489	300	171	-	471	96 %	15	-	-	16	-	3	-	3
A-2101	Software Development	158	158	-	-	158	100 %	-	-	-	-	-	-	-	-
A-2102	Other external services for data processing	160	49	109	-	158	99 %	2	-	-	2	-	-	-	-
Total Chapter A-21		807	506	280	-	786	97 %	18	-	-	18	-	3	-	3
A-2200	Technical equipment and installations	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
A-2210	Furniture	11	11	-	-	11	100 %	-	-	-	-	-	-	-	-

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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
Total Chapter A-22		13	13	-	-	13	100 %	-	-	-	-	-	-	-	-
A-2300	Stationery and office supplies	9	9	-	-	9	100 %	-	-	-	-	-	-	-	-
A-2320	Bank charges	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
A-2322	External financial services	16	16	-	-	16	100 %	-	-	-	-	-	-	-	-
A-2353	Departmental removals and associated handling	23	16	2	-	18	78 %	5	-	-	5	-	-	-	-
Total Chapter A-23		50	43	2	-	45	90 %	5	-	-	5	-	-	-	-
A-2400	Postage and delivery charges	7	3	-	-	3	39 %	1	-	2	3	-	1	-	1
A-2410	Telecommunications charges	134	48	44	-	91	68 %	43	-	-	43	-	-	-	-
Total Chapter A-24		141	50	44	-	94	67 %	44	-	2	46	-	2	-	2
A-2550	Miscellaneous expenditure for meetings	6	6	-	-	6	100 %	-	-	-	-	-	-	-	-
Total Chapter A-25		6	6	-	-	6	100 %	-	-	-	-	-	-	-	-
A-2710	Publications and reproduction of documents	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
Total Chapter A-27		2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
A-2800	Studies surveys and consultations	73	-	36	-	36	49 %	34	-	-	34	-	3	-	3
Total Chapter A-28		73	-	36	-	36	49 %	34	-	-	34	-	3	-	3

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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	$14=11+12+13$
Total Title A-2		2 915	2 215	390	120	2 724	93 %	120	-	62	183	-	8	-	8

5.4.3 Implementation of payment appropriations – Title 3

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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	$14=11+12+13$
B3-000	Data & Digital	603	59	-	-	59	10 %	545	-	-	545	-	-	-	-
B3-010	Justice & Security	405	62	-	-	62	15 %	343	-	-	343	-	-	-	-
B3-020	Migration & Asylum	1 923	327	-	-	327	17 %	1 594	-	2	1 596	-	-	-	-
Total Chapter B3-0		2 931	448	-	-	448	15 %	2 482	-	2	2 484	-	-	-	-
B3-100	Equality and discrimination	856	-	856	-	856	100 %	-	-	-	-	-	-	-	-
B3-110	Racism xenophobia and related intolerance	632	-	632	-	632	100 %	-	-	-	-	-	-	-	-
B3-120	Rights of the child	1 057	-	1 057	-	1 057	100 %	-	-	-	-	-	-	-	-

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigne d 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
B3-130	Integration and social inclusion of Roma	2	-	1	-	1	44 %	-	-	-	-	-	1	-	1
Total Chapter B3-1		2 547	-	2 545	-	2 545	100 %	-	-	-	-	-	1	-	1
B3-211	Info soc. respect for priv life & prot. pers. data	245	-	205	-	205	84 %	-	-	-	-	-	39	-	39
B3-230	Judicial cooperation except in criminal matters	138	-	117	-	117	85 %	-	-	-	-	-	21	-	21
B3-240	Victims of crime & access to justice	1 278	-	1 207	-	1 207	94 %	-	-	-	-	-	71	-	71
Total Chapter B3-2		1 661	-	1 530	-	1 530	92 %	-	-	-	-	-	131	-	131
B3-300	Migration borders asylum&integration	309	-	301	-	301	98 %	-	-	-	-	-	7	-	7
Total Chapter B3-3		309	-	301	-	301	98 %	-	-	-	-	-	7	-	7
B3-400	Supporting Human Rights protection systems	705	-	698	-	698	99 %	-	-	-	-	-	7	-	7
Total Chapter B3-4		705	-	698	-	698	99 %	-	-	-	-	-	7	-	7
B3-500	Communicating rights-media & events	1 639	68	692	-	760	46 %	847	-	7	853	-	25	-	25
B3-510	Web Publishing & Promotions	667	332	-	-	332	50 %	335	-	-	335	-	-	-	-
Total Chapter B3-5		2 306	400	692	-	1 092	47 %	1 181	-	7	1 188	-	25	-	25
B3-600	Anti-Racism & Non-Discrimination	626	103	-	-	103	16 %	523	-	-	523	-	-	-	-

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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
B3-610	Roma Inclusion	308	9	-	-	9	3 %	299	-	-	299	-	-	-	-
B3-620	Social Rights	947	466	-	-	466	49 %	482	-	-	482	-	-	-	-
Total Chapter B3-6		1 881	577	-	-	577	31 %	1 304	-	-	1 304	-	-	-	-
B3-700	Human Rights Structures & Mechanisms	587	53	-	-	53	9 %	533	-	-	533	-	-	-	-
B3-710	Policy Analysis & Stakeholder Cooperation	409	295	-	-	295	72 %	114	-	-	114	-	-	-	-
Total Chapter B3-7		996	348	-	-	348	35 %	648	-	-	648	-	-	-	-
B3-800	Performance Monitoring and Evaluation	129	-	-	-	-	0 %	129	-	-	129	-	-	-	-
Total Chapter B3-8		129	-	-	-	-	0 %	129	-	-	129	-	-	-	-
Total Title B0-3		13 465	1 773	5 767	-	7 540	56 %	5 744	-	9	5 753	-	172	-	172

5.4.4 Implementation of payment appropriations – Title 4

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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	561	-	-	389	389	69 %	-	-	172	172	-	-	-	-
B4-010	Partnership Agreements	1 307	-	-	766	766	59 %	-	-	541	541	-	-	-	-
Total Chapter B4-0		1 868	-	-	1 155	1 155	62 %	-	-	713	713	-	-	-	-
Total Title B0-4		1 868	-	-	1 155	1 155	62 %	-	-	713	713	-	-	-	-
GRAND TOTAL		34 061	19 564	6 253	1 297	27 114	80 %	5 954	-	801	6 756	-	191	-	191

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. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-1100	Basic salaries	-	-	-	-	7 248	7 248	-	-	-
A-1101	Family allowances	-	-	-	-	872	872	-	-	-
A-1102	Expatriation and foreign-residence allowances	-	-	-	-	1 070	1 070	-	-	-
A-1110	Staff exchanges	5	-	5	-	422	422	-	-	-
A-1113	Trainees	-	-	-	-	431	431	-	-	-
A-1115	Contract Agents	-	-	-	-	2 564	2 564	-	-	-
A-1130	Insurance against sickness	-	-	-	-	259	259	-	-	-
A-1131	Insurance against accidents & occupational disease	-	-	-	-	29	29	-	-	-
A-1132	Insurance against unemployment	-	-	-	-	103	103	-	-	-
A-1141	Travel expenses for annual leave	-	-	-	-	112	112	-	-	-
A-1190	Salary weightings	-	-	-	-	896	896	-	-	-
Total Chapter A-11		5	-	5	-	14 006	14 006	-	-	-
A-1200	Recruitment expenses	36	(1)	35	-	10	4	-	6	6

EUR '000

		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	9=4+8
A-1201	Travel expenses	-	-	-	-	4	4	-	-	-
A-1202	Installation resettlement and transfer allowances	-	-	-	-	33	33	-	-	-
A-1203	Removal expenses	-	-	-	-	48	11	-	37	37
A-1204	Temporary daily subsistence allowances	-	-	-	-	17	17	-	-	-
Total Chapter A-12		36	(1)	35	-	112	69	-	43	43
A-1300	Missions & duty travel exp & other ancillary exp.	11	-	11	-	48	47	-	1	1
Total Chapter A-13		11	-	11	-	48	47	-	1	1
A-1410	Medical service	-	-	-	-	71	57	-	14	14
Total Chapter A-14		-	-	-	-	71	57	-	14	14
A-1500	Professional training of staff	41	(4)	37	-	139	128	-	12	12
Total Chapter A-15		41	(4)	37	-	139	128	-	12	12
A-1660	External services	-	-	-	-	129	129	-	-	-
Total Chapter A-16		-	-	-	-	129	129	-	-	-
A-1700	Entertainment and representation expenses	-	-	-	-	2	2	-	-	-
Total Chapter A-17		-	-	-	-	2	2	-	-	-
A-1810	Social contacts between staff	5	(5)	-	-	47	32	-	15	15

EUR '000

		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	9=4+8
A-1820	Other welfare expenditure	-	-	-	-	1 078	1 078	-	-	-
A-1830	Early childhood centres and creches	-	-	-	-	31	31	-	-	-
A-1840	Early childhood centres and creches	-	-	-	-	4	4	-	-	-
Total Chapter A-18		5	(5)	-	-	1 158	1 143	-	15	15
A-1900	Legal services	9	(1)	9	-	22	16	-	6	6
Total Chapter A-19		9	(1)	9	-	22	16	-	6	6
Total Title A-1		107	(10)	97	-	15 688	15 598	-	90	90

6.2 Outstanding commitments – Title 2

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	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	9=4+8
A-2000	Rent	-	-	-	-	981	981	-	-	-
A-2010	Insurance	-	-	-	-	17	17	-	-	-
A-2020	Water Gas Electricity and Heating	-	-	-	-	242	242	-	-	-
A-2030	Cleaning and maintenance	8	(1)	7	-	352	343	-	9	9
A-2050	Security and surveillance of buildings	21	(0)	21	-	143	132	-	11	11
Total Chapter A-20		29	(1)	28	-	1 734	1 714	-	20	20
A-2100	Information communication technology	173	(3)	171	-	316	300	-	15	15
A-2101	Software Development	-	-	-	-	158	158	-	-	-
A-2102	Other external services for data processing	109	-	109	-	51	49	-	2	2
Total Chapter A-21		282	(3)	280	-	524	506	-	18	18
A-2200	Technical equipment and installations	-	-	-	-	2	2	-	-	-
A-2210	Furniture	-	-	-	-	11	11	-	-	-
Total Chapter A-22		-	-	-	-	13	13	-	-	-
A-2300	Stationery and office supplies	-	-	-	-	9	9	-	-	-
A-2320	Bank charges	-	-	-	-	2	2	-	-	-

EUR '000

		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	9=4+8
A-2322	External financial services	-	-	-	-	16	16	-	-	-
A-2353	Departmental removals and associated handling	2	-	2	-	21	16	-	5	5
Total Chapter A-23		2	-	2	-	48	43	-	5	5
A-2400	Postage and delivery charges	1	(1)	-	-	3	3	-	1	1
A-2410	Telecommunications charges	44	-	44	-	90	48	-	43	43
Total Chapter A-24		45	(2)	44	-	94	50	-	44	44
A-2550	Miscellaneous expenditure for meetings	-	-	-	-	6	6	-	-	-
Total Chapter A-25		-	-	-	-	6	6	-	-	-
A-2710	Publications and reproduction of documents	-	-	-	-	2	2	-	-	-
Total Chapter A-27		-	-	-	-	2	2	-	-	-
A-2800	Studies surveys and consultations	39	(3)	36	-	34	-	-	34	34
Total Chapter A-28		39	(3)	36	-	34	-	-	34	34
Total Title A-2		398	(8)	390	-	2 455	2 335	-	120	120

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6.3 Outstanding commitments – Title 3

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	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
B3-000	Data & Digital	-	-	-	-	603	59	-	545	545
B3-010	Justice & Security	-	-	-	-	405	62	-	343	343
B3-020	Migration & Asylum	-	-	-	-	1 922	327	-	1 594	1 594
Total Chapter B3-0		-	-	-	-	2 930	448	-	2 482	2 482
B3-100	Equality and discrimination	856	-	856	-	-	-	-	-	-
B3-110	Racism xenophobia and related intolerance	632	-	632	-	-	-	-	-	-
B3-120	Rights of the child	1 057	-	1 057	-	-	-	-	-	-
B3-130	Integration and social inclusion of Roma	2	(1)	1	-	-	-	-	-	-
Total Chapter B3-1		2 547	(1)	2 545	-	-	-	-	-	-
B3-211	Info soc. respect for priv life & prot. pers. data	245	(39)	205	-	-	-	-	-	-
B3-230	Judicial cooperation except in criminal matters	138	(21)	117	-	-	-	-	-	-
B3-240	Victims of crime & access to justice	1 278	(71)	1 207	-	-	-	-	-	-
Total Chapter B3-2		1 661	(131)	1 530	-	-	-	-	-	-
B3-300	Migration borders asylum&integration	309	(7)	301	-	-	-	-	-	-

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
Item		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
Total Chapter B3-3		309	(7)	301	-	-	-	-	-	-
B3-400	Supporting Human Rights protection systems	705	(7)	698	-	-	-	-	-	-
Total Chapter B3-4		705	(7)	698	-	-	-	-	-	-
B3-500	Communicating rights-media & events	717	(25)	692	-	914	68	-	847	847
B3-510	Web Publishing & Promotions	-	-	-	-	667	332	-	335	335
Total Chapter B3-5		717	(25)	692	-	1 581	400	-	1 181	1 181
B3-600	Anti-Racism & Non-Discrimination	-	-	-	-	626	103	-	523	523
B3-610	Roma Inclusion	-	-	-	-	308	9	-	299	299
B3-620	Social Rights	-	-	-	-	947	466	-	482	482
Total Chapter B3-6		-	-	-	-	1 881	577	-	1 304	1 304
B3-700	Human Rights Structures & Mechanisms	-	-	-	-	587	53	-	533	533
B3-710	Policy Analysis & Stakeholder Cooperation	-	-	-	-	409	295	-	114	114
Total Chapter B3-7		-	-	-	-	996	348	-	648	648
B3-800	Performance Monitoring and Evaluation	-	-	-	-	129	-	-	129	129
Total Chapter B3-8		-	-	-	-	129	-	-	129	129
Total Title B0-3		5 939	(172)	5 767	-	7 517	1 773	-	5 744	5 744

6.4 Outstanding commitments – Title 4

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	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	9=4+8
B4-000	Cooperation with Financial Mechanism Office	9	(1)	-	8	390	389	-	1	9
B4-010	Partnership Agreements	272	(2)	270	-	803	496	-	307	307
Total Chapter B4-0		280	(3)	270	8	1 193	885	-	308	316
Total Title B0-4		280	(3)	270	8	1 193	885	-	308	316
GRAND TOTAL		6 725	(194)	6 523	8	26 854	20 591	-	6 263	6 271

7. 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.