

# European Union Agency for Fundamental Rights (FRA)

Annual Accounts of the FRA for the Financial Year ended

31 December 2020

These accounts have been drawn up by the Deputy Accounting Officer on 23/02/2021.

The opinion of the Management Board on the final accounts has been given on 20/05/2021.

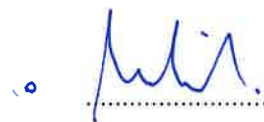
The present final accounts, together with the opinion of the Management Board, will be sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council by 1<sup>st</sup> July 2021.

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



Accounting Officer

Date: 3/6/2021



Director

Date: 3/6/2021

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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 246 of the Financial Regulation ('FR')<sup>1</sup> and I hereby certify that the annual accounts of the FRA for the year 2020 have been prepared in accordance with Title XIII of the FR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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



Andreas Miltos

**Accounting Officer of the  
FRA**

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<sup>1</sup> REGULATION (EU, Euratom) 2018/1046 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

# Introduction

## General Information

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

## Legal Basis

The accounts are kept in accordance with the provisions of Title IX of the Financial Regulation of the FRA as adopted by its Management Board on 17 May 2019. These accounting provisions are the same as Title IX of the Framework Financial Regulation for the bodies referred to in Article 70 of Council Regulation (EU, EURATOM) 2018/1046 on the Financial Regulation applicable to the general budget of the Union.

## Funding

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

## Organisation of the FRA

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

## FRA Management Board

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

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

## Financial Reporting

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

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

## External Audit

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

## Discharge

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

# 1. Financial statements

## 1.1 Balance Sheet

	Note	31.12.2020	31.12.2019
		€	€
<b>A. NON-CURRENT ASSETS</b>			
Intangible assets	1.5.7	19,161	22,520
Property, plant and equipment	1.5.8	437,292	376,597
Financial assets		-	-
Long-term pre-financing		-	-
Long-term receivables and recoverables		-	-
		<b>456,453</b>	<b>399,117</b>
<b>B. CURRENT ASSETS</b>			
Inventories		-	-
Pre-financing	1.5.10	-	-
Receivables and recoverables	1.5.11	776,117	867,800
Financial assets		-	-
Cash and cash equivalents	1.5.12	8,080,715	5,918,143
		<b>8,856,832</b>	<b>6,785,943</b>
<b>TOTAL ASSETS</b>		<b>9,313,285</b>	<b>7,185,060</b>
<b>C. NON-CURRENT LIABILITIES</b>			
Pension and other employee benefits		-	-
Provisions for risks and liabilities		-	-
Financial liabilities		-	-
Long-term liabilities to consolidated entities		-	-
		-	-
<b>D. CURRENT LIABILITIES</b>			
Employee benefits		-	-
Provisions for risks and liabilities	1.5.13	-	-
Financial liabilities		-	-
Payables	1.5.14	2,898,616	2,632,880
		<b>2,898,616</b>	<b>2,632,880</b>
<b>TOTAL LIABILITIES</b>		<b>2,898,616</b>	<b>2,632,880</b>
<b>E. NET ASSETS / LIABILITIES</b>			
Reserves		-	-
Accumulated result	1.3	6,414,669	4,552,180
		<b>6,414,669</b>	<b>4,552,180</b>
<b>TOTAL NET ASSETS / LIABILITIES</b>		<b>6,414,669</b>	<b>4,552,180</b>

## 1.2 Statement of Financial Performance

	Note	2020	2019
		€	€
<b>REVENUE</b>			
GNI based resources		-	-
VAT resources		-	-
Traditional Own Resources		-	-
Funds transferred from the Commission to other Institutions		-	-
Contributions of EFTA countries belonging to the EEA		-	-
Fines		-	-
Recovery of expenses		-	-
European Union contribution		23,577,220	22,319,997
Other operating revenue		334,257	370,190
<b>TOTAL OPERATING REVENUE</b>	<b>1.5.15</b>	<b>23,911,477</b>	<b>22,690,187</b>
<b>EXPENSES</b>			
Administrative expenses		<b>(16,537,293)</b>	<b>(15,289,567)</b>
Staff expenses		(13,557,823)	(12,226,078)
Fixed asset related expenses		(197,853)	(222,022)
Pensions		-	-
Other administrative expenses		(2,781,618)	(2,841,467)
Operating expenses		<b>(5,511,694)</b>	<b>(8,121,139)</b>
Centralized Direct Management		-	-
Centralized Indirect Management		-	-
Decentralized Management		-	-
Shared Management		-	-
Joint Management		-	-
Other operating expenses		(5,511,694)	(8,121,139)
<b>TOTAL ADMINISTRATIVE AND OPERATING EXPENSES</b>	<b>1.5.16</b>	<b>(22,048,988)</b>	<b>(23,410,706)</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>1,862,489</b>	<b>(720,519)</b>
Financial revenues		-	-
Financial expenses		-	-
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method		-	-
<b>SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES</b>		<b>1,862,489</b>	<b>(720,519)</b>
<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>			
Minority interest		-	-
Extraordinary gains (+)		-	-
Extraordinary losses (-)		-	-
<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>		-	-
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>1,862,489</b>	<b>(720,519)</b>



### 1.3 Statement of Changes in Net Assets

	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Total Net Assets/Liabilities
	Fair value reserve	Other reserves			
	€	€	€	€	€
<b>Balance as of 31 December 2018</b>	-	-	<b>6,103,792</b>	<b>(831,093)</b>	<b>5,272,699</b>
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the Economic Result of Previous Year	-	-	(831,093)	831,093	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result of the Year	-	-	-	(720,519)	(720,519)
<b>Balance as of 31 December 2019</b>	-	-	<b>5,272,699</b>	<b>(720,519)</b>	<b>4,552,180</b>
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the economic Result of the Previous Year	-	-	(720,519)	720,519	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result for the Year	-	-	-	1,862,489	1,862,489
<b>Balance as of 31 December 2020</b>	-	-	<b>4,552,180</b>	<b>1,862,489</b>	<b>6,414,669</b>

## 1.4 Cash Flow Statement

	2020	2019
	€	€
Economic result of the year	1,862,489	(720,519)
<b>Operating activities</b>		
Amortization (intangible fixed assets) +	22,514	22,155
Depreciation (tangible fixed assets) +	175,360	199,867
Increase/(decrease) in Provisions for risks and liabilities	-	-
Increase/(decrease) in Employee benefits	-	-
Increase/(decrease) in Value reduction for doubtful debts	-	-
(Increase)/decrease in Stock	-	-
(Increase)/decrease in Long term Pre-financing	-	-
(Increase)/decrease in Short Term Pre-financing	-	28,650
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	91,683	(675,965)
(Increase)/decrease in Receivables related to consolidated EC entities	-	-
Increase/(decrease) in Other Long-term liabilities	-	-
Increase/(decrease) in Accounts payable	265,736	898,720
Increase/(decrease) in Liabilities related to consolidated EC entities	-	2,715
(Gains)/losses on sale of Property, plant and equipment	-	-
Extraordinary items	-	-
<b>Net cash Flow from operating activities</b>	<b>2,417,781</b>	<b>(244,377)</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets (-)	(255,210)	(36,008)
Proceeds from tangible and intangible fixed assets (+)	-	-
Purchase of investments	-	-
Proceeds of investments	-	-
Granting of loans	-	-
Repayments of loans	-	-
Financial revenues	-	-
2Extraordinary items	-	-
<b>Net cash flow from investing activities</b>	<b>(255,210)</b>	<b>(36,008)</b>
<b>Financing activities</b>		
Repayments of borrowings	-	-
Proceeds of borrowings	-	-
Increase/(decrease) other financial liabilities	-	-
Distributions paid to Member States (-)	-	-
Financial expenses	-	-
Extraordinary items	-	-
<b>Net Cash Flow from financing activities</b>	<b>-</b>	<b>-</b>
Net increase/(decrease) in cash and cash equivalents	2,162,572	(280,384)
<b>Cash and cash equivalents at the beginning of the period</b>	<b>5,918,143</b>	<b>6,198,528</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>8,080,715</b>	<b>5,918,143</b>

## 1.5 Notes to the Financial Statements

### 1.5.1 Legal Basis and Accounting Rules

The following annual accounts, together with the reports on implementation of the budget of the FRA, have been drawn up in accordance with Article 21 of Council Decision 168/2007 and Article 97 of the Financial Rules of the FRA.

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

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

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

### 1.5.2 Accounting Principles

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

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.

### 1.5.3 Reporting Currency

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

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

During the year revenue and expenditure incurred in currencies other than the Euro are converted into Euro on the monthly exchange rates published by the European

Commission. Realised gains and losses are taken into account in the economic outturn account of the corresponding year.

#### 1.5.4 Chart of Accounts

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

#### 1.5.5 Use of Estimates

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

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

#### 1.5.6 Non-Current Assets

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

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

<b>CLASS OF PROPERTY, PLANT AND EQUIPMENT</b>	<b>DEPRECIATION RATE</b>
<b>Software licences</b>	25%
<b>Computer hardware</b>	25%
<b>Furniture and vehicles</b>	10% and 25%
<b>Plant, machinery and equipment</b>	10%, 12.5%, 14.29%, 20% and 25%
<b>Other Fixtures and Fittings</b>	25% and 12.5%
<b>Leasehold improvements</b>	10%, 12.5%, 16.7%

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

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

### 1.5.7 Intangible Assets

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

Internally developed intangible assets are capitalised when the relevant criteria of the EU Accounting rules are met and when the cost of its development activities is € 250,000 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.

	<b>Computer Software (Intangible)</b>	
	<b>€</b>	
Gross carrying value at 1.1.2020		741,533
Transfer of assets under construction brought forward form 2019 and installed in 2020		-
Additions in year		19,155
Disposals		-
<b>Gross BV at 31.12.2020</b>		<b>760,688</b>
Accumulated depreciation at 1.1.2020		(719,013)
Charge for 2020		(22,514)
Disposals		-
Accumulated depreciation at 31.12.2020		(741,527)
Net carrying value at 1.1.2020		22,520
<b>Net carrying value at 31.12.2020</b>		<b>19,161</b>
Assets Under Construction		
<b>Total net carrying value at 31.12.2020</b>		<b>19,161</b>
	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
Software development expenditure incurred in the year	347,689	245,833

### 1.5.8 Property, Plant and Equipment

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

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

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

	Other Fixtures and Fittings (including Leasehold Improvements)	Computer Hardware	Furniture and Vehicles	Plant Machinery and Equipment	Total
	€	€	€	€	€
Gross carrying value at 1.1.2020	2,375,877	1,931,667	539,066	-	4,846,610
Transfer of assets under construction brought forward from 2019 and installed in 2020	-	-	-	-	-
Transfer between asset classes	-	-	-	-	-
Additions	2,099	182,906	43,643	7,407	236,055
Disposals	-	-	-	-	-
<b>Gross BV at 31.12.2020</b>	<b>2,377,976</b>	<b>2,114,573</b>	<b>582,709</b>	<b>7,407</b>	<b>5,082,665</b>
Accumulated depreciation at 1.1.2020	(2,154,420)	(1,800,144)	(515,449)	-	(4,470,013)
Charge for 2020	(43,858)	(116,052)	(14,109)	(1,341)	(175,360)
Disposals	-	-	-	-	-
<b>Accumulated depreciation at 31.12.2020</b>	<b>(2,198,278)</b>	<b>(1,916,196)</b>	<b>(529,558)</b>	<b>(1,341)</b>	<b>(4,645,373)</b>
Net carrying value at 1.1.2020	221,457	131,523	23,617	-	376,597
<b>Net carrying value at 31.12.2020</b>	<b>179,698</b>	<b>198,377</b>	<b>53,151</b>	<b>6,066</b>	<b>437,292</b>
Assets Under Construction	-	-	-	-	-
<b>Total net carrying value at 31.12.2020</b>	<b>179,698</b>	<b>198,377</b>	<b>53,151</b>	<b>6,066</b>	<b>437,292</b>

#### 1.5.9 Leases

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

	2020	2019
	€	€
Minimum lease payments charged to the economic outturn account	856,724	856,724
(operating leases – rental of office premises)		

Future minimum operating lease payments (office premises):

	2021	2020
	€	€
Amounts due within 1 year	428,362	428,362
Amounts due in > 1 year and < 5 years	-	-
Amounts due in > 5 years	-	-
<b>Total:</b>	<b>428,362</b>	<b>428,362</b>

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.

1.5.10 Pre-financing

	2020	2019
	€	€
Non-cleared pre-financing at end of year	29,895	89,558
Accrued charges on pre-financing	(29,895)	(89,558)
<b>Open pre-financing at end of year</b>	<b>-</b>	<b>-</b>

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

1.5.11 Receivables and Recoverables

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

	2020	2019
	€	€
VAT reimbursement due from Austrian authorities	61,525	40,860
Deferrals/Prepayments	704,362	812,357
Sundry amounts receivable	10,230	14,583
<b>Total amount due in &lt; 1 year</b>	<b>776,117</b>	<b>867,800</b>

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

All receivables and recoverables concern non-exchange revenues.

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

	2020	2019
	€	€
Counterparty with external credit rating - Austrian authorities (Moody's Aa1)	61,525	40,860
Counterparty without external credit rating - European Commission	-	-
Counterparty without external credit rating - debtors who have never defaulted	714,592	826,940
<b>Total amount due in &lt; 1 year</b>	<b>776,117</b>	<b>867,800</b>

#### 1.5.12 Cash and Cash Equivalents

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

	2020	2019
	€	€
<b>Bank current accounts</b>	<b>8,080,715</b>	<b>5,918,143</b>

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

#### 1.5.13 Provisions for Risks and Liabilities

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

	2020	2019
	€	€
Provisions	-	-
Increase / (decrease) in provisions in the year	-	-

#### 1.5.14 Payables

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

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



	2020	2019
	€	€
Pre-financing from consolidated entity – European Commission	113,780	171,003
Payables due to consolidated entity – European Commission	-	-
Payables due to consolidated entity – Translation Centre	-	-
<b>Total payable to Consolidated Entities</b>	<b>113,780</b>	<b>171,003</b>
Payables due to non-consolidated entities	15,871	158,314
Open pre-financing from other contributions	640,710	573,941
Staff holiday accrual	544,683	287,010
Other accruals	1,583,571	1,442,611
<b>Total amount due in &lt; 1 year</b>	<b>2,898,616</b>	<b>2,632,880</b>
<b>Total amount due in &gt; 1 year and &lt; 5 years</b>	<b>-</b>	<b>-</b>
<b>Total amount due in &gt; 5 years</b>	<b>-</b>	<b>-</b>

#### 1.5.15 Total Operating Revenue

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

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

The FRA's main sources of revenue were:

	2020	2019
	€	€
Annual Subsidy – European Commission	23,577,220	22,319,997
Amounts received from other EU Agencies	-	-
<b>Total European Union contribution</b>	<b>23,577,220</b>	<b>22,319,997</b>
Contributions from the Austrian government	180,000	244,000
Bank interest	2,553	-
Other contributions	151,703	126,190
<b>Total</b>	<b>23,911,477</b>	<b>22,690,187</b>

#### 1.5.16 Total Administrative and Operating Expenditure

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

The FRA's main expenditure was:

	2020	2019
	€	€
Staff related expenditure	13,557,823	12,226,078
Depreciation	197,853	222,022
Loss on asset disposals	-	-
Administrative expenditure	2,781,618	2,841,467
Operational expenditure	5,511,694	8,121,139
	<b>22,048,988</b>	<b>23,410,706</b>
<b>Transactions with the European Commission, included above:</b>		
Administrative expenditure	300,034	214,822
Operating expenditure	329,009	270,352
	<b>629,043</b>	<b>485,174</b>
<b>Transactions with the Translation Centre for the Bodies of the EU included above:</b>		
Administrative expenditure	29,047	17,427
Operating expenditure	1,091,814	959,004
	<b>1,120,862</b>	<b>976,431</b>
<b>Transactions with the European Food Safety Agency included above:</b>		
Administrative expenditure	3,167	3,955
Operating expenditure	-	-
	<b>3,167</b>	<b>3,955</b>
<b>Transactions with the European Chemicals Agency included above:</b>		
Administrative expenditure	-	575
Operating expenditure	-	-
	<b>-</b>	<b>575</b>

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

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

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

Land and building management expenses:

	2020	2019
	€	€
Rent	856,724	856,724
Indexation	-	-
Maintenance & Security - building	542,002	536,498
Taxes	-	-
<b>Total:</b>	<b>1,398,726</b>	<b>1,393,221</b>

1.5.17 Contingent Assets

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

	2020	2019
	€	€
<b>Contingent Assets</b>		
Guarantees received on pre-financing paid on contracts	-	-

1.5.18 Contingent Liabilities

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

	2020	2019
	€	€
Amounts contracted for at the year-end for goods and services to be delivered in future	1,283,366	3,092,091
Increase / (decrease) in contingent liabilities	(1,808,725)	(1,314,348)

Contingent liabilities are based on the total value of commitments carried forward the end of the year. Any unused amounts on commitments carried forward will be reimbursed to the European Commission in 2020.

	2020	2019
No. of legal cases pending	3	5

The potential exposure for the three pending cases is estimated between €75,000 and €120,000.

### 1.5.19 Related Party Transactions

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

	2020	2019
AD 15	1	1
AD 14	-	-
<b>Number of Authorising Officers at the year-end</b>	<b>1</b>	<b>1</b>

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

### 1.5.20 Pension Obligations

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

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

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

### 1.5.21 Guarantees Provided by Third Parties

	2020	2019
	€	€
<b>Bank guarantee</b>	<b>1,000,000</b>	<b>1,000,000</b>

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

### COVID-19

During the financial year FRA had to cancel its planned missions as well as to convert its events and conferences from physical to virtual. This resulted in a surplus of funds, which among other surpluses, was transferred to projects with needs.

FRA structures its Programming Document on a system of priorities (1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup>), where the 3<sup>rd</sup> priorities mainly consist of negative priorities, i.e. projects or actions that

had to be cancelled due to budget restrictions. However, whenever funds become available and there is availability of Human Resources, the Agency implements these negative priorities in agreement with its Management Board.

Therefore, the funds that become available due to the inability to spend them as it was initially foreseen, were transferred to 3<sup>rd</sup> priority projects and actions adding value to the EU.

Finally, FRA did not suffer any reduction to its external revenue, asset values and headcount as a result of the COVID-19 situation.

## BREXIT

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

## 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.

### 1.5.22 Changes in Accounting Policies

There were no changes in the accounting policies in 2019 and 2020.

### 1.5.23 Reconciliation Between Budgetary Outturn and Economic Outturn

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

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

	2020	2019
	€	€
<b>Economic result (+ for surplus and - for deficit)</b>	<b>1,862,489</b>	<b>(720,519)</b>
<i>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	(917,264)	(1,251,745)
Adjustments for Accrual Cut-off (cut- off 29.03.N)	1,362,721	917,264
Unpaid invoices at year end but booked in charges (class 6)	11	19
Depreciation of intangible and tangible assets <sup>1</sup>	197,874	222,022
Provisions <sup>1</sup>	90,422	-
Prefinancing given in previous year and cleared in the year	-	162,345
Prefinancing received in previous year and cleared in the year	(730,544)	(311,412)
Payments made from carry over of payment appropriations	4,665,502	5,203,897
<i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	(247,067)	(36,008)
New pre-financing received in the year and remaining open as at the end of the year	648,438	901,547
Payment appropriations carried over to next year	(7,752,486)	(5,598,117)
Cancellation of unused carried over payment appropriations from previous year	114,674	126,766
Adjustment for carry-over from the previous year of appropriations available at the end of the year arising from assigned revenue	817,941	555,412
Other	469	(469)
<b>Total</b>	<b>113,180</b>	<b>171,003</b>
Budgetary result (+ for surplus) <sup>2</sup> including amount of exchange rate differences	113,780	171,003
Amount of exchange rate differences <sup>3</sup> included in the budgetary result	(893)	(763)
Delta not explained	(600)	-

1. It is the impact of the year

2. Equals line "Balance of the result account for the financial year"

#### 1.5.24 Financial Risk Management Policies

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

##### a. TYPES OF RISK

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

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

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

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

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

#### b. RISK MANAGEMENT POLICIES

##### Borrowing & Lending activities

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

##### Treasury

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

Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the

Financial Rules, the FRA's internal control standards, and audit principles. A written memorandum of understanding and documented procedures regulate the management of the FRA's treasury and payment operations respectively, with the objective of limiting operational and financial risk and ensuring an adequate level of control. They cover the different areas of operation (for example: payment execution and cash management, cash flow forecasting, etc.).

#### c. CURRENCY RISKS

##### Borrowing & Lending activities

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

##### Treasury

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

#### d. INTEREST RATE RISK

##### Borrowing & Lending activities

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

## Treasury

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

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

### e. CREDIT RISK

#### Borrowing & Lending activities

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

#### Treasury

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

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

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

### f. LIQUIDITY RISK

#### Borrowing & Lending activities

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

#### Treasury

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

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



## Budgetary implementation reports

The budgetary outturn account was prepared in accordance with the requirements of Commission Regulation (Article 80, Regulation (EU, Euratom) No 1046/2018: Accounting Rules).

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

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

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

### Origin of Appropriations

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

- **Initial budget appropriations** adopted for the current year can be supplemented with transfers between lines and by amending budgets.
- **Appropriations carried over** from previous year or made available again also supplement the current budget. These are:
  - i. non-differentiated payment appropriations which may be carried over automatically for one financial year only;
  - ii. appropriations carried over by decision of the FRA in one of two cases: if the preparatory stages have been completed or if the legal base is adopted late.
- **Assigned revenue** which is made up of:
  - iii. internal assigned revenue, such as refunds, where the amounts are assigned revenue on the budget line which incurred the initial expenditure and may be carried over for one year only;
  - iv. external assigned revenue, such as contributions from Member States.

### Composition of Appropriations Available

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

- Final budget appropriations = initial budget appropriations adopted + amending budget appropriations + transfers + additional appropriations;
- Additional appropriations = assigned revenue (see above) + appropriations carried over from the previous financial year.

#### Calculation of the Budget Outturn

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

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

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

Payment appropriations carried over include automatic carryovers and carryovers by decision. The cancellation of unused payment appropriations carried over from the previous year shows the cancellations of appropriations carried over automatically and by decision. It also includes the decrease in assigned revenue appropriations carried over to the next year in comparison with 2020.

#### Budgetary principles

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

## 2020 Budget Outturn

		2020	2019
<b>REVENUE</b>			
Balancing Commission subsidy	+	23,691,000.00	22,491,000.00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+	-	-
Fee income	+	-	-
Other income	+	390,329.60	632,719.30
<b>TOTAL REVENUE (a)</b>		<b>24,081,329.60</b>	<b>23,123,719.30</b>
<b>EXPENDITURE</b>			
Title I: Staff			
Payments	-	13,304,016.89	13,386,294.09
Appropriations carried over to the following year	-	84,896.06	487,372.87
Title II: Administrative Expenses			
Payments	-	2,077,534.55	1,926,950.16
Appropriations carried over to the following year	-	326,039.40	797,245.68
Title III: Operating Expenditure			
Payments	-	1,647,545.20	2,722,770.08
Appropriations carried over to the following year	-	6,708,983.75	4,313,498.40
Title IV: Other Operating Expenditure			
Payments	-	117,687.57	-
Appropriations carried over to the following year	-	632,566.99	-
<b>TOTAL EXPENDITURE (b)</b>		<b>24,899,270.41</b>	<b>23,634,131.28</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-817,940.81</b>	<b>-510,411.98</b>
Cancellation of unused payment appropriations carried over from previous year	+	114,673.65	126,766.48
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	817,940.81	555,411.98
Exchange differences for the year (gain +/-loss -)	+/-	-893.46	-763.17
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>113,780.19</b>	<b>171,003.31</b>
Balance year N-1	+/-	171,003.31	168,288.60
Positive balance from year N-1 reimbursed in year N to the Commission	-	-171,003.31	-168,288.60
Result used for determining amounts in general accounting		113,780.19	171,003.31
Commission subsidy - agency registers accrued revenue and Commission accrued expense		23,577,219.81	22,319,996.69
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		113,780.19	171,003.31
<b>Not included in the budget outturn:</b>			
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	-	-

## BUDGET OUTTURN FOR THE YEAR

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

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

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

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

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

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

See Note 1.5.23 for details of the reconciliation of the budget outturn with the economic outturn for the year.

## 2020 Budget Evolution

Item	Budget Item Description	Adopted budget	Total transfers / amendments	Final budget
A-1100	Basic salaries	6,793,000	(276,961)	6,516,039
A-1101	Family allowances	790,000	(11,705)	778,295
A-1102	Expatriation and foreign-residence allowances	978,000	(28,490)	949,510
A-1103	Secretarial allowances	-	-	-
A-1104	Agency officials seconded outside	-	-	-
A-1110	Staff exchanges	500,000	(78,068)	421,932
A-1111	Interim services	-	-	-
A-1113	Trainees	338,000	95,117	433,117
A-1114	Special Advisers	-	-	-
A-1115	Contract Agents	2,211,000	(193,006)	2,017,994
A-1130	Insurance against sickness	231,000	(2,614)	228,386
A-1131	Insurance against accidents and occupational disease	29,000	(3,337)	25,663
A-1132	Insurance against unemployment	93,000	(2,984)	90,016
A-1140	Childbirth and death grants	1,000	(1,000)	-
A-1141	Travel expenses for annual leave	110,000	2,222	112,222
A-1178	External services	-	-	-
A-1190	Salary weightings	473,000	29,441	502,441
A-1200	Recruitment expenses	15,000	(15,000)	-
A-1201	Travel expenses	1,000	(1,000)	-
A-1202	Installation, resettlement and transfer allowances	15,000	(15,000)	-
A-1203	Removal expenses	20,000	(20,000)	-
A-1204	Temporary daily subsistence allowances	10,000	(10,000)	-
A-1300	Mission expenses	95,000	(82,910)	12,090
A-1410	Medical service	72,000	(1,863)	70,137
A-1420	Professional training of staff	-	-	-
A-1430	Legal services	-	-	-
A-1500	Training	250,000	(162,437)	87,563
A-1520	Staff exchanges	-	-	-
A-1610	Social contacts between staff	-	-	-
A-1620	Other welfare expenditure	-	-	-
A-1630	Early childhood centres and creches	-	-	-
A-1660	External services	180,000	(118,424)	61,576
A-1700	Receptions and events	3,000	(1,910)	1,090
A-1810	Social contacts between staff	30,000	(22,685)	7,315
A-1820	Other welfare expenditure	1,143,000	(198,408)	944,592
A-1830	Early childhood centres and creches	127,000	(43,994)	83,006
A-1840	Additional aid for disabled persons	-	-	-
A-1850	Restaurants and canteens	-	-	-
A-1900	Legal services	90,000	(44,154)	45,846
	<b>Total Title I</b>	<b>14,598,000</b>	<b>(1,209,172)</b>	<b>13,388,828</b>
A-2000	Rent	613,000	199,724	812,724
A-2010	Insurance	15,000	(1,166)	13,834

A-2020	Water, gas, electricity and heating	75,000	(1,691)	73,309
A-2030	Cleaning and maintenance	372,000	(29,863)	342,137
A-2040	Fitting-out of premises	40,000	(25,600)	14,400
A-2050	Security and surveillance of buildings	138,000	(14,404)	123,596
A-2060	Acquisition of immovable property	-	-	-
A-2090	Other expenditure on buildings	-	-	-
A-2100	Information and communication technology	372,000	(50,506)	321,494
A-2101	Software Development	220,000	(14,587)	205,413
A-2102	Other external services for data processing	57,000	2,029	59,029
A-2200	Technical equipment and installations	30,000	(27,816)	2,184
A-2202	Hire of technical equipment and installations	-	-	-
A-2203	Maintenance, use and repair of technical equipment and installations	3,000	(3,000)	-
A-2210	Furniture	45,000	(36,541)	8,459
A-2230	Hire of vehicles	3,000	(2,061)	939
A-2250	Library stocks, purchase of books	-	-	-
A-2300	Stationery and office supplies	18,000	(1,941)	16,059
A-2320	Bank charges	3,000	(1,713)	1,287
A-2321	Exchange-rate losses	-	-	-
A-2330	Legal expenses	-	7,500	7,500
A-2340	Damages	-	-	-
A-2350	Miscellaneous insurance	-	-	-
A-2352	Miscellaneous internal meetings expenditure	-	-	-
A-2353	Departmental removals and associated handling	70,000	(58,960)	11,040
A-2355	Publications and reproduction of documents	5,000	(3,001)	1,999
A-2400	Postage and delivery charges	26,000	(6,688)	19,312
A-2410	Telecommunications charges	74,000	17,849	91,849
A-2411	Telecommunications equipment	-	-	-
A-2550	Meetings expenses	13,000	(9,824)	3,176
A-2601	Studies, surveys, consultations	-	-	-
A-2700	Library stocks, purchase of books	-	-	-
A-2701	Library equipment	-	-	-
A-2702	Subscriptions to newspapers and periodicals	-	-	-
A-2703	Binding and upkeep of library books	-	-	-
A-2710	Publications and reproduction of documents	-	-	-
A-2800	Studies, surveys, consultations	18,000	11,836)	29,836
	<b>Total Title II</b>	<b>2,210,000</b>	<b>(50,426)</b>	<b>2,159,574</b>
B-3100	Equality and discrimination	3,080,000	430,399	3,510,399
B-3101	Dignity	-	-	-
B-3110	Racism, xenophobia and related intolerance	143,000	(57,576)	85,424
B-3120	Rights of the child	123,000	(18,551)	104,449
B-3130	Integration and social inclusion of Roma	130,000	(28,694)	101,306
B-3211	Information society and, in particular, respect for private life and protection of personal data	280,000	37,116	317,116
B-3220	Migration, borders, asylum and integration of refugees and migrants	-	-	-
B-3230	Judicial cooperation, except in criminal matters	191,000	298,942	489,942
B-3240	Victims of crime and access to justice	185,000	59,512	244,512

B-3300	Migration, borders, asylum and integration of refugees and migrants	465,000	476,559	941,559
B-3311	Racism, xenophobia and related intolerance	-	-	-
B-3330	Equality and discrimination	-	-	-
B-3350	Rights of the child	-	-	-
B-3360	Integration and social inclusion of Roma	-	-	-
B-3400	Supporting Human Rights protection systems	942,000	(295,620)	646,380
B-3500	Communication and awareness-raising	1,284,000	133,526	1,417,526
B-3610	Victims of crime and access to justice	-	-	-
B-3620	Access to justice	-	-	-
B-3640	Judicial cooperation, except in criminal matters	-	-	-
B-3700	Annual Report	-	-	-
B-3701	Research and data collection	60,000	423,986	483,986
B-3711	Communication and awareness-raising	-	-	-
B-3801	Bodies of the Agency	-	-	-
B-3802	Consultation mechanisms	-	-	-
B-3900	Reserve for Title 3		0	0
	<b>Total Title III</b>	<b>6,883,000</b>	<b>1,459,598</b>	<b>8,342,598</b>
B-4000	Cooperation with the Financial Mechanism Office	-	214,286	214,286
B-4010	Partnership agreements	-	62,028	62,028
	<b>Total Title IV</b>	<b>-</b>	<b>276,314</b>	<b>276,314</b>
	<b>Total</b>	<b>23,691,000</b>	<b>476,314</b>	<b>24,167,314</b>

2020 Budget Execution – C1 Appropriations

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic salaries	6,516,039	6,516,039	100%	6,516,039	100%	-	-
A-1101	Family allowances	778,295	778,295	100%	778,295	100%	-	-
A-1102	Expatriation and foreign-residence allowances	949,510	949,510	100%	949,510	100%	-	-
A-1103	Secretarial allowances	-	-	0%	-	-	-	-
A-1110	Staff exchanges	421,932	421,932	100%	421,932	100%	-	-
A-1113	Trainees	433,117	433,117	100%	433,117	100%	-	-
A-1115	Contract Agents	2,017,994	2,017,994	100%	2,017,994	100%	-	-
A-1130	Insurance against sickness	228,386	228,386	100%	228,386	100%	-	-
A-1131	Insurance against accidents & occupational disease	25,663	25,663	100%	25,663	100%	-	-
A-1132	Insurance against unemployment	90,016	90,016	100%	90,016	100%	-	-
A-1140	Childbirth and death grants	-	-	0%	-	-	-	-
A-1141	Travel expenses for annual leave	112,222	112,222	100%	112,222	100%	-	-
A-1190	Salary weightings	502,441	502,441	100%	502,441	100%	-	-
A-1200	Recruitment expenses	-	-	0%	-	-	-	-
A-1201	Travel expenses	-	-	0%	-	-	-	-
A-1202	Installation resettlement and transfer allowances	-	-	0%	-	-	-	-
A-1203	Removal expenses	-	-	0%	-	-	-	-
A-1204	Temporary daily subsistence allowances	-	-	0%	-	-	-	-
A-1300	Missions & duty travel exp & other ancillary exp.	12,090	12,090	100%	12,090	100%	-	-
A-1410	Medical service	70,137	70,137	100%	44,852	64%	-	25,285
A-1500	Professional training of staff	87,563	87,563	100%	83,748	96%	-	3,814
A-1660	External services	61,576	61,576	100%	61,576	100%	-	-



A-1700	Entertainment and representation expenses	1,090	1,090	100%	1,090	100%	-	-
A-1810	Social contacts between staff	7,315	7,315	100%	3,640	50%	-	3,675
A-1820	Other welfare expenditure	944,592	944,592	100%	921,788	98%	-	22,804
A-1830	Early childhood centres and creches	83,091	83,091	100%	80,912	97%	-	2,179
A-1900	Legal services	45,846	45,846	100%	18,707	41%	-	27,139
	<b>Total Title I</b>	<b>13,388,913</b>	<b>13,388,913</b>	<b>100%</b>	<b>13,304,017</b>	<b>99%</b>	-	<b>84,896</b>
A-2000	Rent	612,724	612,724	100%	612,724	100%	-	-
A-2010	Insurance	13,834	13,834	100%	13,834	100%	-	-
A-2020	Water Gas Electricity and Heating	73,309	73,309	100%	73,309	100%	-	-
A-2030	Cleaning and maintenance	342,137	342,137	100%	333,482	97%	-	8,655
A-2040	Fitting-out of premises	14,400	14,400	100%	-	0%	-	14,400
A-2050	Security and surveillance of buildings	123,596	123,596	100%	114,727	93%	-	8,869
A-2100	Data processing	321,494	321,494	100%	282,165	88%	-	39,329
A-2101	Software Development	205,413	205,413	100%	205,413	100%	-	-
A-2102	Other external services for data processing	59,029	59,029	100%	59,029	100%	-	-
A-2200	Technical equipment and installations	2,184	2,184	100%	2,184	100%	-	-
A-2203	Maintenance use & repair of tech equip. & instal.	-	-	0%	-	-	-	-
A-2210	Furniture	8,459	8,459	100%	-	0%	-	8,459
A-2230	Hire of vehicles	939	939	100%	939	100%	-	-
A-2300	Stationery and office supplies	16,059	16,059	100%	16,059	100%	-	-
A-2320	Bank charges	1,287	1,287	100%	1,287	100%	-	-
A-2330	Legal expenses	7,500	7,500	100%	7,500	100%	-	-
A-2353	Departmental removals and associated handling	11,040	11,040	100%	11,040	100%	-	-
A-2355	Publications and reproduction of documents	1,999	1,999	100%	1,999	100%	-	-
A-2400	Postage and delivery charges	19,312	19,312	100%	17,605	91%	-	1,707
A-2410	Telecommunications charges	91,849	91,849	100%	63,366	69%	-	28,482

A-2411	Telecommunications equipment	-	-	0%	-	-	-
A-2550	Miscellaneous expenditure for meetings	3,176	3,176	100%	3,176	100%	-
A-2710	Publications and reproduction of documents	-	-	0%	-	-	-
A-2800	Studies surveys and consultations	29,836	29,836	100%	13,698	46%	16,138
	<b>Total Title II</b>	<b>1,959,574</b>	<b>1,959,574</b>	<b>100%</b>	<b>1,833,535</b>	<b>94%</b>	<b>126,039</b>
B3-100	Equality and discrimination	3,510,399	3,510,399	100%	90,718	3%	3,419,681
B3-110	Racism xenophobia and related intolerance	85,424	85,424	100%	85,132	100%	292
B3-120	Rights of the child	104,449	104,449	100%	19,304	18%	85,145
B3-130	Integration and social inclusion of Roma	101,306	101,306	100%	77,064	76%	24,242
B3-211	Info soc. respect for priv life & prot. pers. data	317,116	317,116	100%	28,676	9%	288,440
B3-230	Judicial cooperation except in criminal matters	489,942	489,942	100%	147,802	30%	342,140
B3-240	Victims of crime & access to justice	244,512	244,512	100%	30,238	12%	214,275
B3-300	Migration borders asylum & integration	941,474	941,474	100%	77,370	8%	864,104
B3-400	Supporting Human Rights protection systems	646,380	646,380	100%	272,395	42%	373,985
B3-500	Communication and awareness-raising	1,417,526	1,417,526	100%	424,787	30%	992,739
B3-701	Research and data collection	483,986	483,986	100%	394,061	81%	89,925
B3-900	Reserve for Title 3	-	-	0%	-	-	-
	<b>Total Title III</b>	<b>8,342,513</b>	<b>8,342,513</b>	<b>100%</b>	<b>1,647,545</b>	<b>20%</b>	<b>6,694,968</b>
	<b>Total C1</b>	<b>23,691,000</b>	<b>23,691,000</b>	<b>100%</b>	<b>16,785,097</b>	<b>71%</b>	<b>6,905,903</b>

2020 Budget Execution – C8 Appropriations

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance commitment (1-2)	Balance Payment (2-3)
A-1178	External services	3,154	374	12%	374	12%	2,780	-
A-1203	Removal expenses	10,856	10,856	100%	10,856	100%	-	-
A-1300	Missions & duty travel exp & other ancillary exp.	30,334	25,528	84%	25,528	84%	4,806	-
A-1410	Medical service	14,436	9,569	66%	9,569	66%	4,867	-
A-1420	Professional training of staff	360,031	336,519	93%	336,519	93%	23,512	-
A-1430	Legal services	67,868	59,556	88%	59,556	88%	8,311	-
A-1610	Social contacts between staff	175	86	49%	86	49%	89	-
A-1700	Entertainment and representation expenses	519	168	32%	168	32%	351	-
	<b>Total Title I</b>	<b>487,373</b>	<b>442,656</b>	<b>91%</b>	<b>442,656</b>	<b>91%</b>	<b>44,717</b>	-
A-2030	Cleaning and maintenance	10,085	9,429	93%	9,429	93%	656	-
A-2050	Security and surveillance of buildings	11,539	11,206	97%	11,206	97%	333	-
A-2100	Data processing	289,350	289,128	100%	289,128	100%	222	-
A-2101	Software Development	17,233	17,233	100%	17,233	100%	-	-
A-2102	Other external services for data processing	10,000	10,000	100%	10,000	100%	-	-
A-2210	Furniture	44,086	43,643	99%	43,643	99%	443	-
A-2230	Hire of vehicles	253	-	0%	-	-	253	-
A-2300	Stationery and office supplies	3,637	3,577	98%	3,577	98%	60	-
A-2320	Bank charges	2,010	2,000	100%	2,000	100%	10	-
A-2353	Departmental removals and associated handling	6,715	6,715	100%	6,715	100%	-	-
A-2355	Publications and reproduction of documents	8,048	8,048	100%	8,048	100%	-	-
A-2400	Postage and delivery charges	2,468	2,239	91%	2,239	91%	228	-
A-2410	Telecommunications charges	36,559	36,545	100%	36,545	100%	14	-

A-2601	Studies surveys consultations	11,264	11,264	100%	11,264	100%	-
	<b>Total Title II</b>	<b>453,246</b>	<b>451,027</b>	<b>100%</b>	<b>451,027</b>	<b>100%</b>	<b>2,219</b>
B3-211	Info soc. respect for priv life & prot. pers. data	652,715	651,515	100%	651,515	100%	1,200
B3-220	Migration borders asylum & integration	643,054	638,970	99%	638,970	99%	4,084
B3-311	Racism xenophobia and related intolerance	121,730	113,480	93%	113,480	93%	8,250
B3-330	Equality & discrimination	527,459	520,955	99%	520,955	99%	6,504
B3-350	Rights of the child	8,516	8,284	97%	8,284	97%	232
B3-360	Integration & social inclusion of ROMA	20,442	18,215	89%	18,215	89%	2,227
B3-610	Victims of crime & access to justice	267,628	264,933	99%	264,933	99%	2,695
B3-640	Judicial cooperation	174,953	174,896	100%	174,896	100%	58
B3-700	Annual Report	259,183	259,114	100%	259,114	100%	69
B3-701	Research and data collection	270,802	266,138	98%	266,138	98%	4,664
B3-711	Communication and awareness-raising	743,934	727,209	98%	727,209	98%	16,726
B3-801	Bodies of the Agency	58,339	45,932	79%	45,932	79%	12,408
B3-802	Consultation mechanisms	90,802	82,178	91%	82,178	91%	8,624
	<b>Total Title III</b>	<b>3,839,558</b>	<b>3,771,819</b>	<b>98%</b>	<b>3,771,819</b>	<b>98%</b>	<b>67,738</b>
	<b>Total C8</b>	<b>4,780,176</b>	<b>4,665,502</b>	<b>98%</b>	<b>4,665,502</b>	<b>98%</b>	<b>114,674</b>

2020 Budget Execution – C4 Appropriations

Budget Item	Budget Item Description	Appropriation (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B3-300	Migration borders asylum & integration	14,016	-	0%	-	0%	14,016	-
	<b>Total Title III</b>	<b>14,016</b>	-	<b>0%</b>	-	<b>0%</b>	<b>14,016</b>	-
	<b>Total C8</b>	<b>14,016</b>	=	<b>0%</b>	=	<b>0%</b>	<b>14,016</b>	=

2020 Budget Execution – R0 Appropriations

Budget Item	Budget Item Description	Appropriation (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-2000	Rent	444,000	244,000	54.95%	244,000	54.95%	200,000	-
	<b>Total Title II</b>	<b>444,000</b>	<b>244,000</b>	<b>54.95%</b>	<b>244,000</b>	<b>54.95%</b>	<b>200,000</b>	<b>-</b>
B4-000	Cooperation with Financial Mechanism Office	626,931	332,892	53.10%	113,688	18.13%	294,040	219,204
B4-010	Partnership Agreements	123,323	80,899	65.60%	3,999	3.24%	42,424	76,900
	<b>Total Title IV</b>	<b>750,255</b>	<b>413,791</b>	<b>55.15%</b>	<b>117,688</b>	<b>15.69%</b>	<b>336,464</b>	<b>296,103</b>
	<b>Total C8</b>	<b>1,194,255</b>	<b>657,791</b>	<b>55.08%</b>	<b>361,688</b>	<b>30.29%</b>	<b>536,464</b>	<b>296,103</b>