

## MB DECISION

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**Decision n°: 2025/02**

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**Subject: Opinion of the Management Board in respect of the FRA's 2024 Final Annual Accounts**

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### THE MANAGEMENT BOARD OF THE EUROPEAN UNION AGENCY FOR FUNDAMENTAL RIGHTS

HAVING REGARD to:

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

WHEREAS:

- a) In the external auditor's opinion, which was issued on 25 March 2025, "*the Provisional Annual Accounts of the European Union Agency for Fundamental Rights (FRA) present fairly, in all material respects, its financial position as at 31 December 2024, and the results of its operations and its cash flows, for the year then ended, and are prepared in accordance with its Financial Regulations, and, in accordance with the accounting rules adopted by the Commission's Accounting Officer*".
- b) The European Court of Auditors has to make its observations on the 2024 Provisional Annual Accounts by 1 June 2025.
- c) By 1 July 2025 at the latest, the Director must send the final annual accounts, together with the opinion of the Management Board, to the accounting officer of the Commission, the Court of Auditors, the European Parliament and the Council.

HAS DECIDED AS FOLLOWS:

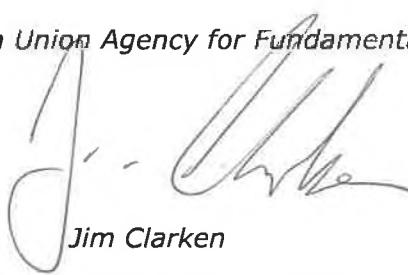
# MB DECISION

## *Article 1*

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

Done at Vienna, on 19 May 2025

*For the European Union Agency for Fundamental Rights*

A handwritten signature in black ink, appearing to read "J. Clarken".

*Jim Clarken*

*Chairperson of the Management Board*

Annex I: FRA's 2024 Final Annual Accounts

# Annual accounts of the European Union Agency for Fundamental Rights

Financial year 2024

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## CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Union Agency for Fundamental Rights (FRA) in accordance with Article 102 of the Framework Financial Regulation ('FFR')<sup>1</sup> and I hereby certify that the annual accounts of the FRA for the year 2024 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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

Andreas Miltos

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

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<sup>1</sup> 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 168/2007<sup>2</sup> of 15 February 2007 as amended by Council Regulation (EU) 2022/555<sup>3</sup> 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.

#### Governance

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.

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<sup>2</sup> 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>

<sup>3</sup> 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)<sup>4</sup>. 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).

#### **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,

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<sup>4</sup> 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

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**

#### **Revenue**

In the initial budget the total income appropriations amounted to kEUR 27 169. The revenue and expenditure estimates in the initial budget are typically adjusted during the budgetary year by way of amending budgets. During 2024, three amending budgets were adopted. Taking these into account, the final income appropriations for 2024 amounted to kEUR 28 055. The main increase concerned:

- kEUR 288 that were received from the European Commission as additional subsidy
- kEUR 212 that were received within the context of sharing FRA's Accounting Officer with the European Institute of Innovation and Technology, European Labour Authority and the European Border and Coast Guard Agency, and
- kEUR 214 that refer to the agreement between the Financial Mechanism Office (FMO) and the Agency.

In 2024 the final income appropriations of the FRA amounted to kEUR 28 055, an increase of kEUR 2 537 or 10 % compared to the previous year (2023: kEUR 25 518).

## Expenditure

For commitments, the FRA reached an implementation rate of 99 %, which is higher by 1 % compared to the implementation rate of the last year (2023: 98 %). For payments, the implementation level is 82 %, which is higher by 2 % compared to 2023 (i.e. 80 %).

The FRA's administrative commitment budget is kept on a yearly basis, below a 75 % ratio of the overall annual budget. In 2024, the administrative commitment budget on Titles 1 and 2 was kEUR 19 380, which represents 71 % of the total 2024 commitment budget. Out of this amount, 60 % was allocated to staff costs on Title 1 and 11 % 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 99 %. In same context, payments reached 98%.

For commitments on Title 2 (administrative expense), FRA achieved an implementation rate of 100 %, i.e. at the same level as in the previous year. As for the payment appropriations, the budget consumption reached 87 %, which is lower by 11 % compared to last year.

The budget implementation on Title 3 (operational expenses) for commitments is 99 %, which is 1 % lower compared to 2023. For payments, the implementation rate reached 61 %, which is higher by 5 % compared to 2023.

Outstanding commitments (commonly referred to as RAL – reste à liquider), which correspond to amounts committed but not yet paid for, amount at kEUR 5 731 at the end of 2024. The outstanding commitments decreased as compared to 2023 by kEUR 540.

The budget result (surplus) decreased from kEUR 191 in 2023 to kEUR 188 in 2024.

## 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 2 124 compared to previous year (i.e. kEUR 26 485 in 2023 and kEUR 28 609 in 2024)
- the staff expenditure was increased by kEUR 1 044 compared to 2023 (i.e. kEUR 15 103 in 2023 and kEUR 16 147 in 2024)
- the operational expenditure was higher by kEUR 2 250 compared to 2023 representing 34 % increase (i.e. kEUR 6 636 in 2023 and kEUR 8 886 in 2024), and
- the economic result of the year was decreased from a loss of kEUR 509 in 2023 to a profit of kEUR 13 in 2024.

## **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

	Note	31.12.2024	31.12.2023	EUR '000
<b>A. NON-CURRENT ASSETS</b>				
<i>Intangible assets</i>	2.1	4	2	
<i>Property, plant and equipment</i>	2.2	169	238	
<i>Pre-financing</i>	2.3	-	-	
<i>Exchange receivables and non-exchange recoverables</i>	2.4	9	-	
		<b>182</b>	<b>240</b>	
<b>B. CURRENT ASSETS</b>				
<i>Pre-financing</i>	2.3	-	37	
<i>Exchange receivables and non-exchange recoverables</i>	2.4	7 359	8 100	
<i>Cash and cash equivalents</i>	2.5	3	5	
		<b>7 362</b>	<b>8 142</b>	
<b>TOTAL ASSETS</b>		<b>7 544</b>	<b>8 382</b>	
<b>C. NON-CURRENT LIABILITIES</b>				
<i>Non-current provisions</i>	2.8	(17)	-	
		<b>(17)</b>	<b>-</b>	
<b>D. CURRENT LIABILITIES</b>				
<i>Payables and other liabilities</i>	2.6	(198)	(1 011)	
<i>Accrued charges and deferred income</i>	2.7	(1 730)	(1 784)	
		<b>(1 928)</b>	<b>(2 795)</b>	
<b>TOTAL LIABILITIES</b>		<b>(1 945)</b>	<b>(2 795)</b>	
<b>E. NET ASSETS</b>				
<i>Accumulated deficit</i>		5 586	6 096	
<i>Economic result of the year</i>		13	(509)	
		<b>5 599</b>	<b>5 586</b>	
<b>TOTAL NET ASSETS</b>		<b>5 599</b>	<b>5 586</b>	

## STATEMENT OF FINANCIAL PERFORMANCE

	Note	2024	2023
EUR '000			
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>	3.1	<b>27 349</b>	<b>25 388</b>
<i>European Union contribution</i>		27 269	25 328
<i>Other</i>		80	60
<b>Revenue from exchange transactions</b>	3.2	<b>1 259</b>	<b>1 097</b>
<i>Revenue from fixed assets adjustments</i>		-	-
<i>Other</i>		1 259	1 097
<b>TOTAL REVENUE</b>		<b>28 609</b>	<b>26 485</b>
<b>EXPENSES</b>			
<i>Operational expenses</i>	3.3	(8 886)	(6 636)
<i>Staff expenses</i>	3.4	(16 147)	(15 103)
<i>Finance costs</i>	3.5	(11)	(2)
<i>Other expenses</i>	3.6	(3 455)	(5 118)
<i>Depreciation/Amortisation</i>	3.7	(97)	(137)
<b>TOTAL EXPENSES</b>		<b>(28 596)</b>	<b>(26 994)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>13</b>	<b>(509)</b>

## CASHFLOW STATEMENT<sup>5</sup>

	EUR '000	
	2024	2023
<i>Economic result of the year</i>	13	(509)
<b>Operating activities</b>		
Depreciation and amortization	97	138
Increase/(decrease) in provisions	17	-
(Increase)/decrease in pre-financing	37	(37)
(Increase)/decrease in exchange receivables and non-exchange recoverables	732	899
Increase/(decrease) in payables	(813)	(400)
Increase/(decrease) in accrued charges & deferred income	(54)	1
(Gains)/losses on sale of property, plant and equipment	-	-
<b>Investing activities</b>		
(Increase)/decrease in intangible assets and property, plant and equipment	(31)	(93)
Increase/(decrease) in proceeds from tangible and intangible fixed assets	-	-
<b>NET CASHFLOW</b>	<b>(2)</b>	<b>(2)</b>
Net increase/(decrease) in cash and cash equivalents	(2)	(2)
Cash and cash equivalents at the beginning of the year	5	7
Cash and cash equivalents at the end of the year	3	5

<sup>5</sup> 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

	Accumulated Surplus / Deficit	Economic result of the year	Net Assets / Liabilities	EUR '000
<b>Balance as at 31.12.2022</b>	<b>6 152</b>	<b>(57)</b>	<b>6 096</b>	
<i>Fair Value Movements</i>	-	-	-	-
<i>Allocation 2022 economic result</i>	(57)	57	-	-
<i>Economic result of the year</i>	-	(509)	(509)	
<i>Other revaluations</i>	-	-	-	-
<b>Balance as at 31.12.2023</b>	<b>6 096</b>	<b>(509)</b>	<b>5 586</b>	
<i>Fair Value Movements</i>	-	-	-	-
<i>Allocation 2023 economic result</i>	(509)	509	-	-
<i>Economic result for the year</i>	-	13	13	
<i>Other revaluations</i>	-	-	-	-
<b>Balance as at 31.12.2024</b>	<b>5 586</b>	<b>13</b>	<b>5 599</b>	

## **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT 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	31.12.2024	31.12.2023	Currency	31.12.2024	31.12.2023
<b>BGN</b>	1.9558	1.9558	<b>SEK</b>	11.459	11.096
<b>CZK</b>	25.185	24.724	<b>CHF</b>	0.9412	0.926
<b>DKK</b>	7.4578	7.4529	<b>GBP</b>	0.82918	0.86905
<b>HUF</b>	411.35	382.8	<b>JPY</b>	163.06	156.33
<b>PLN</b>	4.275	4.3395	<b>USD</b>	1.0389	1.105
<b>RON</b>	4.9743	4.9756			

### 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. Changes in estimates are reflected in the period in which they become known, if the change affects that period only, or that period and future periods, if the change affects both.

### 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 2024**

There is no new EAR which became effective for annual periods beginning on or after 1 January 2024.

#### **New EAR adopted but not yet effective at 31 December 2024**

There is no new EAR adopted and not yet effective for annual periods after 31 December 2024.

## 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 (i.e. it is capable of being separated or divided from the entity, e.g. by being sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, identifiable asset or liability, regardless of whether the entity intends to do so), or arises from binding arrangements (including rights from contracts or other legal rights), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations).

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 the expenses relate solely to the development phase of the asset are € 400 000 or above. The capitalisable costs include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs 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). The estimated useful lives of intangible assets depend on their specific economic or legal lifetime determined by an agreement.

### 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 Exchange receivables and non-exchange 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 Cashflow statement

The cashflow statement is prepared using the indirect method. This means that the economic result for the financial year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing cashflows.

Cashflows arising from transactions in a foreign currency are recorded in the entity's reporting currency (Euro), by applying to the foreign currency amount the exchange rate between the euro and the foreign currency at the date of the cashflow.

The cashflow statement reports cashflows during the period classified by operating, investing and financing activities.

Operating activities are the activities of the EU that are not investing or financing activities. These are the majority of the activities performed.

Investing activities are the acquisition and disposal of intangible assets and property, plant and equipment and of other investments which are not included in cash equivalents. Investing activities do not include loans granted to beneficiaries as they are part of the

general objectives and thus daily operations of the entity. The objective is to show the real investments made by the entity.

Financing activities are activities that result in changes in the size and composition of borrowings other than those granted to beneficiaries on a back-to-back basis or for the acquisition of property, plant and equipment (which are included under operating activities).

## **1.7 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 31.12.2023</i>	305
<i>Additions</i>	4
<i>Disposals</i>	(70)
<i>Transfer between asset categories</i>	-
<i>Other changes</i>	-
<b><i>Gross carrying amount at 31.12.2024</i></b>	<b>239</b>
<i>Accumulated amortisation at 31.12.2023</i>	(303)
<i>Amortisation charge for the year</i>	(2)
<i>Disposals</i>	70
<i>Transfer between asset categories</i>	-
<i>Other changes</i>	-
<b><i>Accumulated amortisation at 31.12.2023</i></b>	<b>(235)</b>
<b><i>Net carrying amount at 31.12.2024</i></b>	<b>4</b>
<i>Net carrying amount at 31.12.2023</i>	2

The amounts under this heading entirely comprise computer software with the annual amortisation rate 25%. During the financial year, the Agency disposed old computer software mostly acquired eight to twelve years ago.

#### 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 – see overleaf.

*Property, plant and equipment*

	Land and Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other	Assets under construction	EUR '000 Total
<i>Gross carrying amount at 31.12.2023</i>	11	13	509	1 325	2 400	-	4 259
<i>Additions</i>	-	-	-	27	-	-	27
<i>Disposals</i>	-	-	(28)	(171)	(96)	-	(295)
<i>Transfer between asset categories</i>	-	-	-	-	-	-	-
<i>Other changes</i>	-	-	-	-	-	-	-
<b>Gross carrying amount at 31.12.2024</b>	<b>11</b>	<b>13</b>	<b>482</b>	<b>1 181</b>	<b>2 304</b>	-	<b>3 991</b>
<i>Accumulated depreciation at 31.12.2023</i>	(1)	(8)	(477)	(1 252)	(2 283)	-	(4 021)
<i>Depreciation charge for the year</i>	(1)	(1)	(5)	(33)	(53)	-	(94)
<i>Disposals</i>	-	-	27	171	96	-	294
<i>Transfer between asset categories</i>	-	-	-	-	-	-	-
<i>Other changes</i>	-	-	-	-	-	-	-
<b>Accumulated depreciation at 31.12.2024</b>	<b>(2)</b>	<b>(9)</b>	<b>(455)</b>	<b>(1 114)</b>	<b>(2 240)</b>	-	<b>(3 821)</b>
<b>NET CARRYING AMOUNT AT 31.12.2024</b>	<b>9</b>	<b>4</b>	<b>26</b>	<b>66</b>	<b>64</b>	-	<b>169</b>
<i>NET CARRYING AMOUNT AT 31.12.2023</i>	10	5	32	73	117	-	238

During the financial year, the Agency disposed obsolete IT equipment. In particular, broken devices that were returned to the supplier, monitors that were fully depreciated and replaced, printers that were out of support, old furniture that had been fully depreciated, an obsolete AV system that was acquired in 2010 as well as IT items that were found to be damaged.

## 2.3. 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.

	Note	31.12.2024	31.12.2023	EUR '000
<i>Non-current pre-financing</i>		-	-	
<i>Current pre-financing</i>	2.3.1	101	90	
<i>Accrued charges on pre-financing</i>		(101)	(53)	
<b>Total</b>		-	<b>37</b>	

The pre-financing accrued in 2024 is higher compared to the pre-financing accrued in 2023 since several services had been delivered at the end of the reporting period. However, the related invoices are expected to be received in 2025.

### 2.3.1. Pre-financing

Current pre-financing	Gross amount	Cleared via accruals	Net amount at 31.12.2024	Gross amount	Cleared via accruals	Net amount at 31.12.2023	EUR '000
<i>Administrative pre-financing payments</i>	-	-	-	-	-	-	-
<i>Pre-financing payments to consolidated entities</i>	-	-	-	-	-	-	-
<i>Operational pre-financing payments</i>	101	(101)	-	90	(53)	37	
<b>Total</b>	<b>101</b>	<b>(101)</b>	-	<b>90</b>	<b>(53)</b>	<b>37</b>	

### 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 2024 no guarantees had been requested from the beneficiaries to whom advance payments had been made.

## 2.4. 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.

	Note	31.12.2024	31.12.2023	EUR '000
<b>Non-current</b>				
<i>Recoverables from non-exchange transactions</i>		-	-	
<i>Receivables from exchange transactions</i>		9	-	
		<b>9</b>	<b>-</b>	
<b>Current</b>				
<i>Recoverables from non-exchange transactions</i>	2.4.1	137	60	
<i>Receivables from exchange transactions</i>	2.4.1	7 222	8 040	
		<b>7 359</b>	<b>8 100</b>	
<b>Total</b>		<b>7 468</b>	<b>8 100</b>	

The current Receivables from exchange transactions are lower by 741 kEUR compared to 2023. As shown below under 2.4.1, this difference refers mainly to the lower amount maintained with the central treasure liaison accounts. This reflects the higher implementation rate in payments (i.e. 80 % in 2023 compared to 82 % in 2024), the decrease in outstanding commitments at year-end (i.e. 6,271 kEUR in 2023 and 5,731 kEUR in 2024) as well as the implementation of the assigned revenue (i.e. 780 kEUR of automatic carryover of R0 payment appropriations from 2023 to 2024 compared to 50 kEUR from 2024 to 2025).

### 2.4.1. Current recoverables and receivables

		31.12.2024	31.12.2023	EUR '000
<b>Recoverables from non-exchange transactions</b>				
<i>Member States</i>		137	60	
		<b>137</b>	<b>60</b>	
<b>Receivables from exchange transactions</b>				
<i>Customers</i>		-	-	
<i>Central treasury liaison accounts</i>		6 153	7 187	
<i>Deferred charges relating to exchange transactions</i>		917	847	
<i>Deferred charges with consolidated entities</i>		33	-	
<i>Other</i>		119	5	
		<b>7 222</b>	<b>8 040</b>	
<b>Total</b>		<b>7 359</b>	<b>8 100</b>	

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 2024-2025, etc.

## 2.5. Cash and cash equivalents

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

	EUR '000	
	31.12.2024	31.12.2023
Raiffeisen Bank International AG	3	5
<b>Total</b>	<b>3</b>	<b>5</b>

## LIABILITIES

### 2.6. Payables

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

	EUR '000	
	31.12.2024	31.12.2023
<b>Non-current</b>	-	-
<b>Current</b>		
Pre-financing received from EC – balancing subsidy	188	191
Pre-financing received from other contributions	3	820
Current payables	7	-
	<b>198</b>	<b>1 011</b>
<b>Total</b>	<b>198</b>	<b>1 011</b>

The outstanding amount of balancing subsidy represents the part of the 2024 Commission's balancing subsidy that was unused during the year. The reduction of 817 kEUR in pre-financing received from other contributions refers to the completion of the partnership agreements that FRA concluded with the Financial Mechanism Office (FMO) at program level as well as the partnership agreements with the Greek Ombudsman and the Romanian Prosecutor's Office. During 2024 FRA implemented the assigned revenue that was received in previous years under these partnership agreements. The amounts received in previous year, however, not implemented, were reported under pre-financing received from other contributions. During the reporting year, the amount implemented was recognised as income and expense. Since in 2024 the implementation of these partnership agreements was completed in 2024 and, therefore, no new amounts were received, the pre-financing was significantly reduced. The open amount of 3 kEUR is expected to be either implemented in 2025 or returned to FMO.

## 2.7. 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	
	31.12.2024	31.12.2023
<i>Accrued charges with consolidated entities</i>	44	52
<i>Staff accruals</i>	511	460
<i>Deferred income</i>	-	-
<i>Other accruals</i>	1 175	1 272
<b>Total</b>	<b>1 730</b>	<b>1 784</b>

Accrued charges are primarily composed of operational procurement activities where no invoice or cost claim has been validated by 31 December 2023. Included under this heading are also accrued expenses for other operational expenses (kEUR 1 122) and staff costs for untaken leave of kEUR 469.

## 2.8. Provisions

	Amount at 31.12.2023	Additional provisions	Unused amounts reversed	Amounts used	Change in estimation	Amount at 31.12.2024	EUR '000
<i>Legal cases</i>	-	17	-	-	-	17	
<i>Other provisions</i>	-	-	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17</b>	

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

#### **Legal cases**

This is the estimate of amounts that will probably have to be paid out after the year-end in relation to the two on-going legal cases (see 4.6).

## 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

### REVENUE

#### 3.1 Revenue from non-exchange transactions

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	
	2024	2023
<i>European Union subsidy – European Commission</i>	27 269	25 328
<i>Other</i>	80	60
<b>Total</b>	<b>27 349</b>	<b>25 388</b>

The heading European Union subsidy corresponds to the amounts of the Commission balancing subsidy used during 2024. This year, the agency received an extra of 1.4 mEUR compared to the Multiannual Financial Framework (MFF) to cover the costs of the Roma and Immigrants and descendants of immigrants surveys. Unused amounts are recorded as pre-financing liabilities under accounts payable (see note 2.7 above) and will be reimbursed to the Commission in 2025. The other non-exchange revenue refers to the rent contribution that was received from the Republic of Austria.

#### 3.2 Revenue from exchange transactions

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	
	2024	2023
<i>Revenue from fixed assets adjustments</i>	-	-
<i>Other contributions</i>	1 259	1 097
<b>Total</b>	<b>1 259</b>	<b>1 097</b>

The other contributions refer to funds received under the cooperation arrangement with the Financial Mechanism Office (FMO), the partnership agreements with the Greek Ombudsman, the Romanian Prosecutor's Office and the sharing of accounting services with the European Institute of Innovation and Technology, the European Labour Authority and the European Border and Coast Guard Agency.

## EXPENSES

### 3.3 Operational expenses

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

	EUR '000	
	2024	2023
<i>Operational expenses</i>	8 886	6 636

Included under this heading are operational expenses incurred in relation to core tasks of the Agency. The operational costs also include amounts related to data collection, expert fees, online events, online communication expenses and other operational activities. During 2024 three Management Board budgetary transfers took place allocating a total of 1,843 kEUR from Titles I and II to Title III. Part of this amount found to be in surplus under salaries (e.g. due to the reduction of country coefficient) and due to the Agency's decision to postpone the move to new premises.

### 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. The pension costs included in the Commission's Statement of Financial Performance represent current service cost (rights accrued during the year due to service) and interest cost (unwinding of the liability discounting) which have arisen following the year-end actuarial valuation of the employee benefits liabilities.

	EUR '000	
	2024	2023
<i>Staff expenses</i>	16 147	15 103

The main reason for the increase in staff expenses is the increase in salaries and allowances, schooling as well as other related expenses.

### 3.5 Finance costs

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

	EUR '000	
	2024	2023
<i>Amounts written down recoverables</i>	8	-
<i>Other financial costs</i>	2	2
<b>Total</b>	<b>11</b>	<b>2</b>

The finance costs included under this heading mainly refer to the recoverables written down (8 kEUR) and 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	
	2024	2023
<i>Land &amp; building operating lease</i>	1 037	1 021
<i>Maintenance &amp; Security - Building</i>	609	729
<i>Expenses with other Consolidated entities</i>	801	2 141
<i>Office Supplies &amp; maintenance</i>	369	418
<i>Missions</i>	369	29
<i>IT costs development external costs</i>	127	172
<i>Training Costs</i>	95	149
<i>Communications &amp; publications</i>	94	88
<i>Legal Expenses</i>	26	15
<i>Losses on realisation of trade debtors</i>	19	-
<i>Insurance - others</i>	17	17
<i>Experts and related expenditure</i>	8	6
<i>EPSO Costs (Recruitment)</i>	3	(16)
<i>Amounts written off tangible fixed assets</i>	1	-
<i>Other external service provider (non-IT services)</i>	(119)	350
<i>Car &amp; Transport expenses</i>	-	-
<i>Interest expense on late payment of charges</i>	-	-
<b>Total</b>	<b>3 455</b>	<b>5 118</b>

Expenses with other Consolidated entities were reduced compared to the previous year. In particular, the translations, which had been requested from the Translation Centre for the Bodies of the European Union, were reduced from 1,239 kEUR in 2023 to 160 kEUR in 2024.

The operating lease expenses refer to the FRA's offices in Vienna. The FRA has not entered into any financing leases. Until 2023, missions referring to operational projects were charged under operational expenses. As from 2024, these missions are charged under missions. The combination of higher estimation for 2023 accrued charges under 'Other external service provider (non-IT services)' and low consumption in 2024 resulted to a negative expenditure in 2024.

### 3.7 Depreciation/amortisation

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

	EUR '000	
	2024	2023
<i>Amortisation of intangible fixed assets</i>	2	6
<i>Depreciation of tangible fixed assets</i>	94	131
<b>Total</b>	<b>97</b>	<b>137</b>

## 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	
	31.12.2024	31.12.2023
<i>Outstanding budgetary commitments not yet expensed</i>	4 357	4 947

### 4.2 Significant legal commitments

The significant legal commitments refer to amounts which reflect the long-term legal commitments that were not covered by commitment appropriations in the budget at year-end. These binding obligations will be budgeted and paid in future years.

	EUR '000	
	31.12.2024	31.12.2023
<i>Operating lease commitments</i>	532	532
<i>Other contractual commitments</i>	293	451

#### Operating lease commitments

Minimum amounts committed to be paid according to the underlying lease contracts during the remaining term of these 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
<b>Total</b>	<b>532</b>	<b>-</b>	<b>-</b>	<b>532</b>

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 became 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.

#### Other contractual commitments

The amounts included under this disclosure correspond to amounts committed to be paid during the term of administrative contracts which will be covered by future budgetary commitments.

## 4.3 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.

## 4.4 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.

	31.12.2024	31.12.2023
Director	AD14	-
Director <i>ad interim</i>	-	AD14

## 4.5 Guarantees provided by Third Parties

	EUR '000	
	31.12.2024	31.12.2023
Bank guarantee	1 000	1 000

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

## 4.6 Legal cases

There were three ongoing litigation cases with former employees during 2024. One of these cases was closed in December 2024 and in favour of the Agency leaving two cases open at the end of the year. The Agency's legal team have assessed that it is probable that damages are awarded for the remaining open cases. A provision has been made in FRA's financial statements for the amount of 17 kEUR.

The total contingent liability of FRA resulting from the ongoing court cases as at 31 December 2024 including damages claimed plus legal costs to be reimbursed is estimated between kEUR 17 and kEUR 32. 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.

	31.12.2024	31.12.2023
No. of legal cases pending	2	3

## **4.7 Contingent assets**

A contingent asset is a possible asset that arises from past events and of which 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 Agency.

At the end of the reported year FRA had no valid performance guarantee letters.

## **4.8 Events after the Balance Sheet Date**

At the date of signature of these accounts, no material issues had come to the attention of, or were reported to, the Accounting Officer of the FRA 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.

## **4.9 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*.

- *Currency risk* is the risk that the FRA's operations will be affected by changes in exchange rates. This risk arises from the change in the price of one currency against another;
- *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; and
- *Other price risk* is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

**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 an EU entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

### 5.2 Currency risk

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 FRA is thus not exposed to currency risk.

FRA's financial statements are presented in thousands of EUR (euros), unless stated otherwise, the euro being the European Union's functional currency.

### 5.3 Interest rate risk

The FRA does not have any securities thus it is not exposed to the interest rate risk.

## 5.4 Other price risk

The FRA is not exposed to other price risks.

## 5.5 Credit risk

At the end of the year, the financial assets comprise exchange receivables that are not past due for more than 30 days. The credit quality of exchange receivables and non-exchange recoverables that are neither past due nor impaired is as follows:

	EUR '000	31.12.2024	31.12.2023
<i>Counterparty with external credit rating - Austrian authorities (Moody's Aaa)</i>		137	60
<i>Counterparty without external credit rating - European Commission</i>		6 153	7 187
<i>Counterparty without external credit rating - debtors who have never defaulted</i>		128	952
<b>Total amount due in &lt; 1 year</b>		<b>6 418</b>	<b>8 200</b>

At the end of the year, the financial assets comprise exchange receivables that are not past due for more than 30 days as soon the table below.

Receivables: credit quality

	Not due	Past due 0-30 days	Past due 31-90 days	Past due 91 days – 1 year	Past due > 1 year	Total
<i>Receivables gross carrying amount</i>	6 281	-	-	-	-	6 281
<i>Impairment (-)*</i>	-	-	-	-	-	-
<b>Net receivables</b>	<b>6 281</b>	-	-	-	-	<b>6 281</b>

\* The amounts in this table do not include deferred charges and VAT paid that will be reimbursed by the Austrian Authorities.

Cash and cash equivalents: credit quality

	EUR '000	Cash and Cash equivalent
<i>Prime and high grade</i>		-
<i>Upper medium grade</i>		3
<i>Lower medium grade</i>		-
<i>Non-investment grade</i>		-
<b>Net receivables</b>		<b>3</b>

The four risk categories mentioned above are in principle based on the rating categories of external rating agencies and correspond to:

- Prime and high grade: Moody's P-1, Aaa – Aa3; S&P A-1+, A-1, AAA – AA -; Fitch F1+, F1, AAA – AA and equivalent
- Upper medium grade: Moody's P-2, A1 – A3; S&P A-2, A+ – A-; Fitch F2, A+ – A- and equivalent
- Lower medium grade: Moody's P-3, Baa1 – Baa3, S&P A-3, BBB+ – BBB-; Fitch F3, BBB+ – BBB- and equivalent, and
- Non-investment grade: Moody's not prime, Ba1 – C; S&P B, C, D, BB+ – D; Fitch B, C, D, BB+ – D and equivalent

The EU uses these external rating agencies' categories as a reference point notably for financial instruments and commercial banks, but may, after making its own analysis of individual cases, keep amounts in one of the above risk categories even though one or more of the above mentioned rating agencies may have downgraded the corresponding counterparty.

The amounts shown in the table above refer to cash held in the Raiffeisen Bank International AG as detailed under note 2.5 Cash and cash equivalents. Based on Moody's, the long-term rating of Raiffeisen Bank International AG is A1.

## 5.6 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 annuity**

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

	Title	2024	EUR '000 2023
<b>Revenue</b>		<b>28 055</b>	<b>26 189</b>
of which:			
<i>European Union subsidy</i>	20-0	27 457	25 518
<i>Revenue earmarked for a specific purpose</i>	40-0	335	571
<i>Revenue earmarked for a specific purpose</i>	40-4	-	-
<i>Miscellaneous revenue</i>	90-0	263	100
<b>Expenditure</b>		<b>(22 807)</b>	<b>(20 861)</b>
of which:			
<i>Staff expenditure</i>	1	(16 339)	(15 598)
<i>Administrative expenditure</i>	2	(2 620)	(2 335)
<i>Operational expenditure</i>	3	(2 842)	(1 773)
<i>Specific expenditure</i>	4	(1 005)	(1 155)
<b>Payment appropriations carried over to the following year</b>		<b>(5 715)</b>	<b>(5 954)</b>
of which:			
<i>Staff expenditure</i>	1	(72)	(90)
<i>Administrative expenditure</i>	2	(407)	(120)
<i>Operational expenditure</i>	3	(5 236)	(5 744)
<i>Specific expenditure</i>	4	-	-
<b>Cancellation of unused appropriations carried over from year n-1</b>		<b>155</b>	<b>191</b>
<b>Evolution of assigned revenue (B)-(A)</b>		<b>499</b>	<b>655</b>
<i>Unused appropriations at the end of current year (A)</i>		302	801
<i>Unused appropriations at the end of previous year (B)</i>		801	1 427
<b>Exchange rate differences</b>		-	-
<b>Budget result</b>		<b>188</b>	<b>191</b>

### 3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	EUR '000	
	2024	2023
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>13</b>	<b>(509)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
Adjustments for accrual cut-off (net)	(122)	(143)
Unpaid invoices at year end but booked in expenses	-	-
Depreciation, amortisation and impairment of intangible and tangible assets	97	138
Provisions	17	-
Recovery orders issued in the year and not yet cashed	-	-
Prefinancing given in previous year and cleared in the year	90	75
Prefinancing received in previous year and cleared in the year	(820)	(1 297)
Payments made from carry over of payment appropriations	5 800	6 253
Post capitalisation of assets	-	-
Other	-	-
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
Asset acquisitions (less unpaid amounts)	(31)	(99)
New pre-financing paid in the year and remaining open as at the end of the year	(101)	(90)
New pre-financing received in the year and remaining open as at the end of the year	3	904
Recovery orders issued before 2024 and cashed before the end of the year	-	97
Payment appropriations carried over to next year	(5 715)	(6 756)
Cancellation of unused carried over payment appropriations from previous year	155	191
Adjustment for carry-over from the previous year of appropriations available at the end of the year arising from assigned revenue	801	1 427
Other	-	-
<b>BUDGET RESULT OF THE YEAR</b>	<b>188</b>	<b>191</b>

## 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	27 169	27 457	27 457	-	27 457	27 457	-	27 457	100 %	-
Total Chapter 20-0		27 169	27 457	27 457	-	27 457	27 457	-	27 457	100 %	-
<b>Total Title 20-0</b>		<b>27 169</b>	<b>27 457</b>	<b>27 457</b>	-	<b>27 457</b>	<b>27 457</b>	-	<b>27 457</b>	<b>100 %</b>	-

## 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	10=5-8
40-0	Revenue earmarked for a specific purpose	-	335	335	-	335	335	-	335	100 %	-
Total Chapter 40-0		-	335	335	-	335	335	-	335	100 %	-
<b>Total Title 40-0</b>		-	<b>335</b>	<b>335</b>	-	<b>335</b>	<b>335</b>	-	<b>335</b>	<b>100 %</b>	-

## 4.3 Implementation of budget revenue – Title 9

EUR '000											
	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
90-0	Miscellaneous revenue	-	263	263	-	263	263	-	263	100 %	-
Total Chapter 90-0		-	263	263	-	263	263	-	263	100 %	-
<b>Total Title 90-0</b>		-	<b>263</b>	<b>263</b>	-	<b>263</b>	<b>263</b>	-	<b>263</b>	<b>100 %</b>	-
<b>GRAND TOTAL</b>		<b>27 169</b>	<b>28 055</b>	<b>28 055</b>	-	<b>28 055</b>	<b>28 055</b>	-	<b>28 055</b>	<b>100 %</b>	-

## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1 Breakdown & changes in commitment appropriations

#### 5.1.1 Breakdown & changes in commitment appropriations – Title 1

		Budget appropriations				Additional appropriations			EUR '000
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-1100	Basic salaries	7 561	288	(153)	7 696	-	229	229	7 925
A-1101	Family allowances	1 333	-	(217)	1 116	-	4	4	1 119
A-1102	Expatriation and foreign-residence allowances	1 113	-	(9)	1 104	-	-	-	1 104
A-1110	Staff exchanges	540	-	(77)	463	-	-	-	463
A-1112	Contract Agents	3 074	-	(128)	2 946	-	-	-	2 946
A-1113	Trainees	330	-	9	339	-	-	-	339
A-1130	Insurance against sickness	262	-	9	271	-	-	-	271
A-1131	Insurance against accidents & occupational disease	32	-	(2)	30	-	-	-	30
A-1132	Insurance against unemployment	105	-	2	107	-	-	-	107
A-1140	Childbirth and death grants	1	-	(1)	-	-	-	-	-
A-1141	Travel expenses for annual leave	127	-	8	135	-	-	-	135
A-1184	Temporary daily subsistence allowances	40	-	(25)	15	-	-	-	15
A-1190	Salary weightings	1 024	-	(281)	743	-	-	-	743

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appr. 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
	<b>Total Chapter A-11</b>	<b>15 542</b>	<b>288</b>	<b>(863)</b>	<b>14 967</b>	<b>-</b>	<b>233</b>	<b>233</b>	<b>15 200</b>
A-1200	Recruitment expenses	40	-	(37)	3	-	-	-	3
A-1201	Travel expenses	5	-	(2)	3	-	-	-	3
A-1202	Installation resettlement and transfer allowances	90	-	(17)	73	-	-	-	73
A-1203	Removal expenses	60	-	(45)	15	-	-	-	15
	<b>Total Chapter A-12</b>	<b>195</b>	<b>-</b>	<b>(101)</b>	<b>94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94</b>
A-1300	Missions & duty travel exp & other ancillary exp.	45	-	21	66	-	-	-	66
	<b>Total Chapter A-13</b>	<b>45</b>	<b>-</b>	<b>21</b>	<b>66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66</b>
A-1410	Medical service	75	-	(8)	67	-	-	-	67
	<b>Total Chapter A-14</b>	<b>75</b>	<b>-</b>	<b>(8)</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67</b>
A-1500	Professional training of staff	175	-	-	175	-	-	-	175
	<b>Total Chapter A-15</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175</b>
A-1660	External services	135	-	8	143	-	-	-	143
	<b>Total Chapter A-16</b>	<b>135</b>	<b>-</b>	<b>8</b>	<b>143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143</b>
A-1700	Entertainment and representation expenses	3	-	(2)	1	-	-	-	1
	<b>Total Chapter A-17</b>	<b>3</b>	<b>-</b>	<b>(2)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
A-1810	Social contacts between staff	85	-	(31)	54	-	-	-	54
A-1820	Other welfare expenditure	966	-	(119)	847	-	-	-	847
A-1830	Early childhood centres and creches	50	-	(50)	-	-	-	-	-

EUR '000

		Budget appropriations				Additional appropriations			Total appr. available
Item		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
Total Chapter A-18		1 101	-	(201)	900	-	-	-	900
A-1900	Legal services	50	-	(49)	1	-	45	45	46
Total Chapter A-19		50	-	(49)	1	-	45	45	46
<b>Total Title A-1</b>		<b>17 321</b>	<b>288</b>	<b>(1 194)</b>	<b>16 415</b>	<b>-</b>	<b>278</b>	<b>278</b>	<b>16 693</b>

## 5.1.2 Breakdown & changes in commitment appropriations – Title 2

		Budget appropriations				Additional appropriations			EUR '000
Item		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-2000	Rent	1 040	-	(63)	977	-	60	60	1 037
A-2010	Insurance	20	-	(3)	17	-	-	-	17
A-2020	Water Gas Electricity and Heating	195	-	73	268	-	-	-	268
A-2030	Cleaning and maintenance	397	-	(6)	391	-	-	-	391
A-2040	Fitting-out of premises	170	-	(170)	-	-	-	-	-
A-2050	Security and surveillance of buildings	204	-	(54)	150	-	-	-	150
A-2090	Other expenditure on buildings	230	-	(226)	4	-	-	-	4
Total Chapter A-20		2 256	-	(450)	1 806	-	60	60	1 866
A-2100	Information communication technology	383	-	137	520	-	-	-	520
A-2101	Software Development	239	-	(108)	131	-	-	-	131
A-2102	Other external services for data processing	125	-	(26)	99	-	-	-	99
Total Chapter A-21		747	-	2	749	-	-	-	749
A-2200	Technical equipment and installations	140	-	(140)	-	-	-	-	-
A-2203	Maintenance use & repair of tech equip. & instal.	5	-	(5)	-	-	-	-	-
A-2210	Furniture	100	-	(100)	-	-	-	-	-
A-2230	Hire of vehicles	2	-	(2)	-	-	-	-	-
Total Chapter A-22		247	-	(247)	-	-	-	-	-

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appr. 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-2300	Stationery and office supplies	15	-	(1)	14	-	-	-	14
A-2320	Bank charges	3	-	(1)	2	-	-	-	2
A-2322	External financial services	62	-	190	252	-	-	-	252
A-2353	Departmental removals and associated handling	280	-	(252)	28	-	-	-	28
Total Chapter A-23		360	-	(64)	296	-	-	-	296
A-2400	Postage and delivery charges	17	-	(14)	3	-	2	2	6
A-2410	Telecommunications charges	151	-	(75)	76	-	-	-	76
Total Chapter A-24		168	-	(89)	79	-	2	2	81
A-2550	Miscellaneous expenditure for meetings	14	-	(6)	8	-	-	-	8
Total Chapter A-25		14	-	(6)	8	-	-	-	8
A-2710	Publications and reproduction of documents	2	-	-	2	-	-	-	2
Total Chapter A-27		2	-	-	2	-	-	-	2
A-2800	Studies surveys and consultations	34	-	(10)	24	-	-	-	24
Total Chapter A-28		34	-	(10)	24	-	-	-	24
<b>Total Title A-2</b>		<b>3 828</b>	-	<b>(863)</b>	<b>2 965</b>	-	<b>62</b>	<b>62</b>	<b>3 027</b>

### 5.1.3 Breakdown & changes in commitment appropriations – Title 3

		Budget appropriations				Additional appropriations			EUR '000
Item		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B3-000	Data & Digital	104	-	638	742	-	-	-	742
B3-010	Justice & Security	572	-	508	1 080	-	-	-	1 080
B3-020	Migration & Asylum	450	-	294	744	-	4	4	747
Total Chapter B3-0		1 126	-	1 439	2 565	-	4	4	2 569
B3-500	Communicating rights-media & events	311	-	(25)	286	-	47	47	333
B3-510	Web Publishing & Promotions	830	-	(143)	687	-	-	-	687
Total Chapter B3-5		1 141	-	(168)	973	-	47	47	1 020
B3-600	Anti-Racism & Non-Discrimination	167	-	44	211	-	-	-	211
B3-610	Roma Inclusion	2 421	-	(19)	2 401	-	-	-	2 401
B3-620	Social Rights	362	-	277	639	-	-	-	639
Total Chapter B3-6		2 950	-	301	3 251	-	-	-	3 251
B3-700	Human Rights Structures & Mechanisms	380	-	285	665	-	-	-	665
B3-710	Policy Analysis & Stakeholder Cooperation	290	-	210	500	-	-	-	500
Total Chapter B3-7		670	-	495	1 165	-	-	-	1 165
B3-800	Performance Monitoring and Evaluation	120	-	3	123	-	-	-	123
Total Chapter B3-8		120	-	3	123	-	-	-	123
B3-900	Reserve for Title 3	13	-	(13)	-	-	-	-	-
Total Chapter B3-9		13	-	(13)	-	-	-	-	-

EUR '000

		Budget appropriations			Additional appropriations			Total appr. available	
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue		
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
<b>Total Title B0-3</b>		<b>6 020</b>	-	<b>2 057</b>	<b>8 077</b>	-	<b>51</b>	<b>51</b>	<b>8 128</b>

## 5.1.4 Breakdown & charges in commitment appropriations – Title 4

		Budget appropriations				Additional appropriations			EUR '000
Item		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B4-000	Cooperation with Financial Mechanism Office	-	-	-	-	-	385	385	385
B4-010	Partnership Agreements	-	-	-	-	-	323	323	323
Total Chapter B4-0		-	-	-	-	-	708	708	708
<b>Total Title B0-4</b>		-	-	-	-	-	<b>708</b>	<b>708</b>	<b>708</b>
<b>GRAND TOTAL</b>		<b>27 169</b>	<b>288</b>	<b>-</b>	<b>27 457</b>	<b>-</b>	<b>1 099</b>	<b>1 099</b>	<b>28 556</b>

## 5.2 Breakdown & charges in payment appropriations

### 5.2.1 Breakdown & charges in commitment appropriations – Title 1

		Budget appropriations				Additional appropriations			EUR '000
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-1100	Basic salaries	7 561	288	(153)	7 696	-	229	229	7 925
A-1101	Family allowances	1 333	-	(217)	1 116	-	4	4	1 119
A-1102	Expatriation and foreign-residence allowances	1 113	-	(9)	1 104	-	-	-	1 104
A-1110	Staff exchanges	540	-	(77)	463	-	-	-	463
A-1112	Contract Agents	3 074	-	(128)	2 946	-	-	-	2 946
A-1113	Trainees	330	-	9	339	-	-	-	339
A-1130	Insurance against sickness	262	-	9	271	-	-	-	271
A-1131	Insurance against accidents & occupational disease	32	-	(2)	30	-	-	-	30
A-1132	Insurance against unemployment	105	-	2	107	-	-	-	107
A-1140	Childbirth and death grants	1	-	(1)	-	-	-	-	-
A-1141	Travel expenses for annual leave	127	-	8	135	-	-	-	135
A-1184	Temporary daily subsistence allowances	40	-	(25)	15	-	-	-	15
A-1190	Salary weightings	1 024	-	(281)	743	-	-	-	743
Total Chapter A-11		15 542	288	(863)	14 967	-	233	233	15 200

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appr. 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	40	-	(37)	3	6	-	6	9
A-1201	Travel expenses	5	-	(2)	3	-	-	-	3
A-1202	Installation resettlement and transfer allowances	90	-	(17)	73	-	-	-	73
A-1203	Removal expenses	60	-	(45)	15	37	-	37	52
Total Chapter A-12		195	-	(101)	94	43	-	43	137
A-1300	Missions & duty travel exp & other ancillary exp.	45	-	21	66	1	-	1	67
Total Chapter A-13		45	-	21	66	1	-	1	67
A-1410	Medical service	75	-	(8)	67	14	-	14	81
Total Chapter A-14		75	-	(8)	67	14	-	14	81
A-1500	Professional training of staff	175	-	-	175	12	-	12	187
Total Chapter A-15		175	-	-	175	12	-	12	187
A-1660	External services	135	-	8	143	-	-	-	143
Total Chapter A-16		135	-	8	143	-	-	-	143
A-1700	Entertainment and representation expenses	3	-	(2)	1	-	-	-	1
Total Chapter A-17		3	-	(2)	1	-	-	-	1
A-1810	Social contacts between staff	85	-	(31)	54	15	-	15	69
A-1820	Other welfare expenditure	966	-	(119)	847	-	-	-	847
A-1830	Early childhood centres and creches	50	-	(50)	-	-	-	-	-

EUR '000

		Budget appropriations				Additional appropriations			Total appr. available
Item		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
Total Chapter A-18		1 101	-	(201)	900	15	-	15	915
A-1900	Legal services	50	-	(49)	1	6	45	51	52
Total Chapter A-19		50	-	(49)	1	6	45	51	52
<b>Total Title A-1</b>		<b>17 321</b>	<b>288</b>	<b>(1 194)</b>	<b>16 415</b>	<b>90</b>	<b>278</b>	<b>368</b>	<b>16 783</b>

## 5.2.2 Breakdown & charges in commitment appropriations – Title 2

		Budget appropriations				Additional appropriations			EUR '000
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-2000	Rent	1 040	-	(63)	977	-	60	60	1 037
A-2010	Insurance	20	-	(3)	17	-	-	-	17
A-2020	Water Gas Electricity and Heating	195	-	73	268	-	-	-	268
A-2030	Cleaning and maintenance	397	-	(6)	391	9	-	9	400
A-2040	Fitting-out of premises	170	-	(170)	-	-	-	-	-
A-2050	Security and surveillance of buildings	204	-	(54)	150	11	-	11	161
A-2090	Other expenditure on buildings	230	-	(226)	4	-	-	-	4
Total Chapter A-20		2 256	-	(450)	1 806	20	60	80	1 886
A-2100	Information communication technology	383	-	137	520	15	-	16	535
A-2101	Software Development	239	-	(108)	131	-	-	-	131
A-2102	Other external services for data processing	125	-	(26)	99	2	-	2	101
Total Chapter A-21		747	-	2	749	18	-	18	767
A-2200	Technical equipment and installations	140	-	(140)	-	-	-	-	-
A-2203	Maintenance use & repair of tech equip. & instal.	5	-	(5)	-	-	-	-	-
A-2210	Furniture	100	-	(100)	-	-	-	-	-
A-2230	Hire of vehicles	2	-	(2)	-	-	-	-	-
Total Chapter A-22		247	-	(247)	-	-	-	-	-

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		Budget appropriations				Additional appropriations			Total appr. available
Item		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-2300	Stationery and office supplies	15	-	(1)	14	-	-	-	14
A-2320	Bank charges	3	-	(1)	2	-	-	-	2
A-2322	External financial services	62	-	190	252	-	-	-	252
A-2353	Departmental removals and associated handling	280	-	(252)	28	5	-	5	33
Total Chapter A-23		360	-	(64)	296	5	-	5	301
A-2400	Postage and delivery charges	17	-	(14)	3	1	2	3	6
A-2410	Telecommunications charges	151	-	(75)	76	43	-	43	119
Total Chapter A-24		168	-	(89)	79	44	2	46	125
A-2550	Miscellaneous expenditure for meetings	14	-	(6)	8	-	-	-	8
Total Chapter A-25		14	-	(6)	8	-	-	-	8
A-2710	Publications and reproduction of documents	2	-	-	2	-	-	-	2
Total Chapter A-27		2	-	-	2	-	-	-	2
A-2800	Studies surveys and consultations	34	-	(10)	24	34	-	34	58
Total Chapter A-28		34	-	(10)	24	34	-	34	58
<b>Total Title A-2</b>		<b>3 828</b>	-	<b>(863)</b>	<b>2 965</b>	<b>120</b>	<b>62</b>	<b>183</b>	<b>3 147</b>

### 5.2.3 Breakdown & charges in commitment appropriations – Title 3

		Budget appropriations				Additional appropriations			EUR '000
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B3-000	Data & Digital	104	-	638	742	545	-	545	1 287
B3-010	Justice & Security	572	-	508	1 080	343	-	343	1 423
B3-020	Migration & Asylum	450	-	294	744	1 594	4	1 598	2 342
Total Chapter B3-0		1 126	-	1 439	2 565	2 482	4	2 486	5 051
B3-300	Migration borders asylum & integration	-	-	-	-	-	-	-	-
Total Chapter B3-3		-	-	-	-	-	-	-	-
B3-500	Communicating rights-media & events	311	-	(25)	286	847	47	893	1 180
B3-510	Web Publishing & Promotions	830	-	(143)	687	335	-	335	1 021
Total Chapter B3-5		1 141	-	(168)	973	1 181	47	1 228	2 201
B3-600	Anti-Racism & Non-Discrimination	167	-	44	211	523	-	523	734
B3-610	Roma Inclusion	2 421	-	(19)	2 401	299	-	299	2 700
B3-620	Social Rights	362	-	277	639	482	-	482	1 120
Total Chapter B3-6		2 950	-	301	3 251	1 304	-	1 304	4 555
B3-700	Human Rights Structures & Mechanisms	380	-	285	665	533	-	533	1 198
B3-710	Policy Analysis & Stakeholder Cooperation	290	-	210	500	114	-	114	615
Total Chapter B3-7		670	-	495	1 165	648	-	648	1 813

EUR '000

		Budget appropriations				Additional appropriations			Total appr. available
Item		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
B3-800	Performance Monitoring and Evaluation	120	-	3	123	129	-	129	251
Total Chapter B3-8		120	-	3	123	129	-	129	251
B3-900	Reserve for Title 3	13	-	(13)	-	-	-	-	-
Total Chapter B3-9		13	-	(13)	-	-	-	-	-
<b>Total Title B0-3</b>		<b>6 020</b>	-	<b>2 057</b>	<b>8 077</b>	<b>5 744</b>	<b>51</b>	<b>5 795</b>	<b>13 872</b>

## 5.2.4 Breakdown & charges in commitment appropriations – Title 4

		Budget appropriations				Additional appropriations			EUR '000
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B4-000	Cooperation with Financial Mechanism Office	-	-	-	-	-	386	386	386
B4-010	Partnership Agreements	-	-	-	-	-	622	622	622
Total Chapter B4-0		-	-	-	-	-	1 009	1 009	1 009
<b>Total Title B0-4</b>		-	-	-	-	-	<b>1 009</b>	<b>1 009</b>	<b>1 009</b>
<b>GRAND TOTAL</b>		<b>27 169</b>	<b>288</b>	<b>-</b>	<b>27 457</b>	<b>5 955</b>	<b>1 399</b>	<b>7 354</b>	<b>34 811</b>

## 5.3 Implementation of commitment appropriations

### 5.3.1 Implementation of commitment appropriations – Title 1

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			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
A-1100	Basic salaries	7 925	7 696	-	17	7 713	97 %	212	-	212	-	-	-	-
A-1101	Family allowances	1 119	1 116	-	-	1 116	100 %	4	-	4	-	-	-	-
A-1102	Expatriation and foreign-residence allowances	1 104	1 104	-	-	1 104	100 %	-	-	-	-	-	-	-
A-1110	Staff exchanges	463	463	-	-	463	100 %	-	-	-	-	-	-	-
A-1112	Contract Agents	2 946	2 946	-	-	2 946	100 %	-	-	-	-	-	-	-
A-1113	Trainees	339	339	-	-	339	100 %	-	-	-	-	-	-	-
A-1130	Insurance against sickness	271	271	-	-	271	100 %	-	-	-	-	-	-	-
A-1131	Insurance against accidents & occupational disease	30	30	-	-	30	100 %	-	-	-	-	-	-	-
A-1132	Insurance against unemployment	107	107	-	-	107	100 %	-	-	-	-	-	-	-
A-1140	Childbirth and death grants	-	-	-	-	-	100 %	-	-	-	-	-	-	-

	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			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
A-1141	Travel expenses for annual leave	135	135	-	-	135	100 %	-	-	-	-	-	-	-
A-1184	Temporary daily subsistence allowances	15	15	-	-	15	100 %	-	-	-	-	-	-	-
A-1190	Salary weightings	743	743	-	-	743	100 %	-	-	-	-	-	-	-
Total Chapter A-11		15 200	14 967	-	17	14 984	99 %	216	-	216	-	-	-	-
A-1200	Recruitment expenses	3	3	-	-	3	100 %	-	-	-	-	-	-	-
A-1201	Travel expenses	3	3	-	-	3	100 %	-	-	-	-	-	-	-
A-1202	Installation resettlement and transfer allowances	73	73	-	-	73	100 %	-	-	-	-	-	-	-
A-1203	Removal expenses	15	15	-	-	15	100 %	-	-	-	-	-	-	-
Total Chapter A-12		94	94	-	-	94	100 %	-	-	-	-	-	-	-
A-1300	Missions & duty travel exp & other ancillary exp.	66	66	-	-	66	100 %	-	-	-	-	-	-	-
Total Chapter A-13		66	66	-	-	66	100 %	-	-	-	-	-	-	-
A-1410	Medical service	67	67	-	-	67	100 %	-	-	-	-	-	-	-
Total Chapter A-14		67	67	-	-	67	100 %	-	-	-	-	-	-	-

		Total approp. available	Commitments made					Appropriations carried over to 2025			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	
Item			1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-1500	Professional training of staff	175	175	-	-	175	100 %	-	-	-	-	-	-	-	
Total Chapter A-15		175	175	-	-	175	100 %	-	-	-	-	-	-	-	
A-1660	External services	143	143	-	-	143	100 %	-	-	-	-	-	-	-	
Total Chapter A-16		143	143	-	-	143	100 %	-	-	-	-	-	-	-	
A-1700	Entertainment and representation expenses	1	1	-	-	1	100 %	-	-	-	-	-	-	-	
Total Chapter A-17		1	1	-	-	1	100 %	-	-	-	-	-	-	-	
A-1810	Social contacts between staff	54	54	-	-	54	100 %	-	-	-	-	-	-	-	
A-1820	Other welfare expenditure	847	847	-	-	847	100 %	-	-	-	-	-	-	-	
Total Chapter A-18		900	900	-	-	900	100 %	-	-	-	-	-	-	-	
A-1900	Legal services	46	1	-	20	21	46 %	25	-	25	-	-	-	-	
Total Chapter A-19		46	1	-	20	21	46 %	25	-	25	-	-	-	-	
<b>Total Title A-1</b>		<b>16 693</b>	<b>16 415</b>	-	<b>37</b>	<b>16 452</b>	<b>99 %</b>	<b>240</b>	-	<b>240</b>	-	-	-	-	

## 5.3.2 Implementation of commitment appropriations – Title 2

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			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
A-2000	Rent	1 037	977	-	60	1 037	100 %	-	-	-	-	-	-	-
A-2010	Insurance	17	17	-	-	17	100 %	-	-	-	-	-	-	-
A-2020	Water Gas Electricity and Heating	268	268	-	-	268	100 %	-	-	-	-	-	-	-
A-2030	Cleaning and maintenance	391	391	-	-	391	100 %	-	-	-	-	-	-	-
A-2050	Security and surveillance of buildings	150	150	-	-	150	100 %	-	-	-	-	-	-	-
A-2090	Other expenditure on buildings	4	4	-	-	4	100 %	-	-	-	-	-	-	-
Total Chapter A-20		1 866	1 806	-	60	1 866	100 %	-	-	-	-	-	-	-
A-2100	Information communication technology	520	520	-	-	520	100 %	-	-	-	-	-	-	-
A-2101	Software Development	131	131	-	-	131	100 %	-	-	-	-	-	-	-
A-2102	Other external services for data processing	99	99	-	-	99	100 %	-	-	-	-	-	-	-
Total Chapter A-21		749	749	-	-	749	100 %	-	-	-	-	-	-	-

	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			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-2230	Hire of vehicles	-	-	-	-	-	100 %	-	-	-	-	-	-	-
Total Chapter A-22		-	-	-	-	-	100 %	-	-	-	-	-	-	-
A-2300	Stationery and office supplies	14	14	-	-	14	100 %	-	-	-	-	-	-	-
A-2320	Bank charges	2	2	-	-	2	100 %	-	-	-	-	-	-	-
A-2322	External financial services	252	252	-	-	252	100 %	-	-	-	-	-	-	-
A-2353	Departmental removals and associated handling	28	28	-	-	28	100 %	-	-	-	-	-	-	-
Total Chapter A-23		296	296	-	-	296	100 %	-	-	-	-	-	-	-
A-2400	Postage and delivery charges	6	3	-	2	6	100 %	-	-	-	-	-	-	-
A-2410	Telecommunications charges	76	76	-	-	76	100 %	-	-	-	-	-	-	-
Total Chapter A-24		81	79	-	2	81	100 %	-	-	-	-	-	-	-
A-2550	Miscellaneous expenditure for meetings	8	8	-	-	8	100 %	-	-	-	-	-	-	-
Total Chapter A-25		8	8	-	-	8	100 %	-	-	-	-	-	-	-
A-2710	Publications and reproduction of documents	2	2	-	-	2	100 %	-	-	-	-	-	-	-

		Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing				
Item			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total	
			1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total Chapter A-27		2	2	-	-	2	100 %	-	-	-	-	-	-	-	
A-2800	Studies surveys and consultations	24	24	-	-	24	100 %	-	-	-	-	-	-	-	
Total Chapter A-28		24	24	-	-	24	100 %	-	-	-	-	-	-	-	
<b>Total Title A-2</b>		<b>3 027</b>	<b>2 965</b>	-	62	<b>3 027</b>	<b>100 %</b>	-	-	-	-	-	-	-	

### 5.3.3 Implementation of commitment appropriations – Title 3

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		Total approp. available	Commitments made					Appropriations carried over to 2025			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	742	742	-	-	742	100 %	-	-	-	-	-	-	-	
B3-010	Justice & Security	1 080	1 080	-	-	1 080	100 %	-	-	-	-	-	-	-	
B3-020	Migration & Asylum	747	744	-	1	745	100 %	2	-	2	-	-	-	-	
Total Chapter B3-0		2 569	2 565	-	1	2 567	100 %	2	-	2	-	-	-	-	
B3-500	Communicating rights-media & events	333	286	-	4	291	87 %	43	-	43	-	-	-	-	
B3-510	Web Publishing & Promotions	687	687	-	-	687	100 %	-	-	-	-	-	-	-	
Total Chapter B3-5		1 020	973	-	4	977	96 %	43	-	43	-	-	-	-	
B3-600	Anti-Racism & Non-Discrimination	211	211	-	-	211	100 %	-	-	-	-	-	-	-	
B3-610	Roma Inclusion	2 401	2 401	-	-	2 401	100 %	-	-	-	-	-	-	-	
B3-620	Social Rights	639	639	-	-	639	100 %	-	-	-	-	-	-	-	
Total Chapter B3-6		3 251	3 251	-	-	3 251	100 %	-	-	-	-	-	-	-	
B3-700	Human Rights Structures & Mechanisms	665	665	-	-	665	100 %	-	-	-	-	-	-	-	

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			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
B3-710	Policy Analysis & Stakeholder Cooperation	500	500	-	-	500	100 %	-	-	-	-	-	-	-
Total Chapter B3-7		1 165	1 165	-	-	1 165	100 %	-	-	-	-	-	-	-
B3-800	Performance Monitoring and Evaluation	123	123	-	-	123	100 %	-	-	-	-	-	-	-
Total Chapter B3-8		123	123	-	-	123	100 %	-	-	-	-	-	-	-
<b>Total Title B0-3</b>		<b>8 128</b>	<b>8 077</b>	-	6	<b>8 083</b>	<b>99 %</b>	<b>45</b>	-	<b>45</b>	-	-	-	-

### 5.3.4 Implementation of commitment appropriations – Title 4

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		Total approp. available	Commitments made					Appropriations carried over to 2025			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	385	-	-	385	385	100 %	-	-	-	-	-	-	-	
B4-010	Partnership Agreements	323	-	-	323	323	100 %	-	-	-	-	-	-	-	
Total Chapter B4-0		708	-	-	708	708	100 %	-	-	-	-	-	-	-	
<b>Total Title B0-4</b>		<b>708</b>	-	-	<b>708</b>	<b>708</b>	<b>100 %</b>	-	-	-	-	-	-	-	
<b>GRAND TOTAL</b>		<b>28 556</b>	<b>27 457</b>	-	<b>814</b>	<b>28 271</b>	<b>99 %</b>	<b>285</b>	-	<b>285</b>	-	-	-	-	

## 5.4 Implementation of payment appropriations

### 5.4.1 Implementation of payment appropriations – Title 1

EUR  
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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2025				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 assig. rev.	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13
A-1100	Basic salaries	7 925	7 676	-	17	7 693	97 %	20	-	212	232	-	-	-	-
A-1101	Family allowances	1 119	1 113	-	-	1 113	99 %	3	-	4	6	-	-	-	-
A-1102	Expatriation and foreign-residence allowances	1 104	1 104	-	-	1 104	100 %	-	-	-	-	-	-	-	-
A-1110	Staff exchanges	463	463	-	-	463	100 %	-	-	-	-	-	-	-	-
A-1112	Contract Agents	2 946	2 936	-	-	2 936	100 %	10	-	-	10	-	-	-	-
A-1113	Trainees	339	336	-	-	336	99 %	3	-	-	3	-	-	-	-
A-1130	Insurance against sickness	271	271	-	-	271	100 %	-	-	-	-	-	-	-	-
A-1131	Insurance against accidents & occupational disease	30	30	-	-	30	100 %	-	-	-	-	-	-	-	-
A-1132	Insurance against unemployment	107	107	-	-	107	100 %	-	-	-	-	-	-	-	-
A-1140	Childbirth and death grants	-	-	-	-	-	100 %	-	-	-	-	-	-	-	-

		Total approp. availab.	Payments made					Appropriations carried over to 2025				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	
	Item		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-1141	Travel expenses for annual leave	135	135	-	-	135	100 %	-	-	-	-	-	-	-	-	
A-1184	Temporary daily subsistence allowances	15	15	-	-	15	100 %	-	-	-	-	-	-	-	-	
A-1190	Salary weightings	743	743	-	-	743	100 %	-	-	-	-	-	-	-	-	
Total Chapter A-11		15 200	14 932	-	17	14 949	98 %	35	-	216	251	-	-	-	-	
A-1200	Recruitment expenses	9	3	6	-	9	100 %	-	-	-	-	-	-	-	-	
A-1201	Travel expenses	3	3	-	-	3	100 %	-	-	-	-	-	-	-	-	
A-1202	Installation resettlement and transfer allowances	73	73	-	-	73	100 %	-	-	-	-	-	-	-	-	
A-1203	Removal expenses	52	15	37	-	52	100 %	-	-	-	-	-	-	-	-	
Total Chapter A-12		137	94	43	-	137	100 %	-	-	-	-	-	-	-	-	
A-1300	Missions & duty travel exp & other ancillary exp.	67	64	1	-	65	97 %	2	-	-	2	-	-	-	-	
Total Chapter A-13		67	64	1	-	65	97 %	2	-	-	2	-	-	-	-	
A-1410	Medical service	81	52	13	-	65	81 %	15	-	-	15	-	1	-	1	
Total Chapter A-14		81	52	13	-	65	81 %	15	-	-	15	-	1	-	1	
A-1500	Professional training of staff	187	152	12	-	164	88 %	23	-	-	23	-	-	-	-	

		Total approp. availab.	Payments made					Appropriations carried over to 2025				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-15		187	152	12	-	164	88 %	23	-	-	23	-	-	-	-	
A-1660	External services	143	136	-	-	136	95 %	7	-	-	7	-	-	-	-	
Total Chapter A-16		143	136	-	-	136	95 %	7	-	-	7	-	-	-	-	
A-1700	Entertainment and representation expenses	1	-	-	-	-	59 %	-	-	-	-	-	-	-	-	
Total Chapter A-17		1	-	-	-	-	59 %	-	-	-	-	-	-	-	-	
A-1810	Social contacts between staff	69	32	15	-	47	69 %	21	-	-	21	-	-	-	-	
A-1820	Other welfare expenditure	847	847	-	-	847	100 %	-	-	-	-	-	-	-	-	
Total Chapter A-18		915	879	15	-	894	98 %	21	-	-	21	-	-	-	-	
A-1900	Legal services	52	1	6	11	18	35 %	-	-	34	34	-	-	-	-	
Total Chapter A-19		52	1	6	11	18	35 %	-	-	34	34	-	-	-	-	
Total Title A-1		16 783	16 311	89	28	16 428	98 %	104	-	250	354	-	1	-	1	

## 5.4.2 Implementation of payment appropriations – Title 2

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		Total approp. availab.	Payments made					Appropriations carried over to 2025				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	1 037	977	-	60	1 037	100 %	-	-	-	-	-	-	-	-	
A-2010	Insurance	17	17	-	-	17	100 %	-	-	-	-	-	-	-	-	
A-2020	Water Gas Electricity and Heating	268	268	-	-	268	100 %	-	-	-	-	-	-	-	-	
A-2030	Cleaning and maintenance	400	383	8	-	391	98 %	8	-	-	8	-	1	-	1	
A-2050	Security and surveillance of buildings	161	139	10	-	148	92 %	11	-	-	11	-	1	-	1	
A-2090	Other expenditure on buildings	4	-	-	-	-	- %	4	-	-	4	-	-	-	-	
Total Chapter A-20		1 886	1 783	18	60	1 861	99 %	23	-	-	23	-	2	-	2	
A-2100	Information communication technology	535	396	15	-	411	77 %	124	-	-	124	-	-	-	-	
A-2101	Software Development	131	131	-	-	131	100 %	-	-	-	-	-	-	-	-	
A-2102	Other external services for data processing	101	90	2	-	92	91 %	9	-	-	-	-	-	-	-	
Total Chapter A-21		767	616	18	-	634	83 %	132	-	-	132	-	-	-	-	

		Total approp. availab.	Payments made					Appropriations carried over to 2025				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
A-2230	Hire of vehicles		-	-	-	-	100 %	-	-	-	-	-	-	-	-
Total Chapter A-22			-	-	-	-	100 %	-	-	-	-	-	-	-	-
A-2300	Stationery and office supplies	14	14	-	-	14	100 %	-	-	-	-	-	-	-	-
A-2320	Bank charges	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
A-2322	External financial services	252	52	-	-	52	21 %	200	-	-	200	-	-	-	-
A-2353	Departmental removals and associated handling	33	28	5	-	33	100 %	-	-	-	-	-	-	-	-
Total Chapter A-23		301	96	5	-	101	33 %	200	-	-	200	-	-	-	-
A-2400	Postage and delivery charges	6	2	1	2	5	80 %	1	-	-	1	-	-	-	-
A-2410	Telecommunications charges	119	50	42	-	93	78 %	25	-	-	25	-	-	-	-
Total Chapter A-24		125	53	43	2	98	78 %	26	-	-	26	-	1	-	1
A-2550	Miscellaneous expenditure for meetings	8	8	-	-	8	100 %	-	-	-	-	-	-	-	-
Total Chapter A-25		8	8	-	-	8	100 %	-	-	-	-	-	-	-	-
A-2710	Publications and reproduction of documents	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
Total Chapter A-27		2	2	-	-	2	100 %	-	-	-	-	-	-	-	-

		Total approp. availab.	Payments made					Appropriations carried over to 2025				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
A-2800	Studies surveys and consultations	58	-	22	-	22	38 %	24	-	-	24	-	12	-	12
Total Chapter A-28		58	-	22	-	22	38 %	24	-	-	24	-	12	-	12
<b>Total Title A-2</b>		<b>3 147</b>	<b>2 558</b>	<b>105</b>	<b>62</b>	<b>2 725</b>	<b>87 %</b>	<b>407</b>	<b>-</b>	<b>-</b>	<b>407</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>

### 5.4.3 Implementation of payment appropriations – Title 3

EUR  
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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2025				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 assig. rev.	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13
B3-000	Data & Digital	1 287	45	532	-	577	45 %	697	-	-	697	-	12	-	12
B3-010	Justice & Security	1 423	185	342	-	527	37 %	895	-	-	895	-	1	-	1
B3-020	Migration & Asylum	2 342	330	1 579	1	1 910	82 %	414	-	2	416	-	16	-	16
Total Chapter B3-0		5 051	559	2 453	1	3 014	60 %	2 007	-	2	2 009	-	29	-	29
B3-300	Migration borders asylum & integration	-	-	-	-	-	100 %	-	-	-	-	-	-	-	-
Total Chapter B3-3		-	-	-	-	-	100 %	-	-	-	-	-	-	-	-
B3-500	Communicating rights-media & events	1 180	91	770	-	861	73 %	195	-	47	242	-	77	-	77
B3-510	Web Publishing & Promotions	1 021	248	332	-	580	57 %	439	-	-	439	-	3	-	3
Total Chapter B3-5		2 201	339	1 102	-	1 442	65 %	634	-	47	681	-	79	-	79
B3-600	Anti-Racism & Non-Discrimination	734	80	523	-	603	82 %	131	-	-	131	-	-	-	-
B3-610	Roma Inclusion	2 700	1 547	299	-	1 846	68 %	854	-	-	854	-	-	-	-
B3-620	Social Rights	1 120	21	459	-	479	43 %	618	-	-	618	-	23	-	23
Total Chapter B3-6		4 555	1 648	1 281	-	2 929	64 %	1 603	-	-	1 603	-	23	-	23

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2025				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
B3-700	Human Rights Structures & Mechanisms	1 198	70	532	-	602	50 %	595	-	-	595	-	1	-	1
B3-710	Policy Analysis & Stakeholder Cooperation	615	225	108	-	333	54 %	275	-	-	275	-	7	-	7
Total Chapter B3-7		1 813	294	640	-	935	52 %	871	-	-	871	-	8	-	8
B3-800	Performance Monitoring and Evaluation	251	-	129	-	129	51 %	123	-	-	123	-	-	-	-
Total Chapter B3-8		251	-	129	-	129	51 %	123	-	-	123	-	-	-	-
<b>Total Title B0-3</b>		<b>13 872</b>	<b>2 841</b>	<b>5 606</b>	<b>1</b>	<b>8 448</b>	<b>61 %</b>	<b>5 236</b>	<b>-</b>	<b>49</b>	<b>5 285</b>	<b>-</b>	<b>139</b>	<b>-</b>	<b>139</b>

## 5.4.4 Implementation of payment appropriations – Title 4

EUR  
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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2025				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 assig. rev.	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13
B4-000	Cooperation with Financial Mechanism Office	386	-	-	383	383	99 %	-	-	3	3	-	-	-	-
B4-010	Partnership Agreements	622	-	-	622	622	100 %	-	-	-	-	-	-	-	-
Total Chapter B4-0		1 009	-	-	1 005	1 005	100 %	-	-	3	3	-	-	-	-
Total Title B0-4		1 009	-	-	1 005	1 005	100 %	-	-	3	3	-	-	-	-
GRAND TOTAL		34 811	21 710	5 800	1 097	28 607	82 %	5 747	-	302	6 049	-	155	-	155

## 6. OUTSTANDING COMMITMENTS

### 6.1 Outstanding commitments – Title 1

		Commitments outstanding at the end of previous year				Commitments of the current year				EUR '000 Total commitm. outstanding at year-end
	Item	Commitm. carried for- ward from previous year	Decommit. Revaluation Cancel- lations	Payments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Committ. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-1100	Basic salaries	-	-	-	-	7 713	7 693	20	-	-
A-1101	Family allowances	-	-	-	-	1 116	1 113	3	-	-
A-1102	Expatriation and foreign-residence allowances	-	-	-	-	1 104	1 104	-	-	-
A-1110	Staff exchanges	-	-	-	-	463	463	-	-	-
A-1112	Contract Agents	-	-	-	-	2 946	2 936	10	-	-
A-1113	Trainees	-	-	-	-	339	336	-	3	3
A-1130	Insurance against sickness	-	-	-	-	271	271	-	-	-
A-1131	Insurance against accidents & occupational disease	-	-	-	-	30	30	-	-	-
A-1132	Insurance against unemployment	-	-	-	-	107	107	-	-	-
A-1140	Childbirth and death grants	-	-	-	-	-	-	-	-	-
A-1141	Travel expenses for annual leave	-	-	-	-	135	135	-	-	-
A-1184	Temporary daily subsistence allowances	-	-	-	-	15	15	-	-	-

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	Decommitt. Revaluation Cancel- lations	Payments	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-1190	Salary weightings	-	-	-	-	743	743	-	-	-
Total Chapter A-11		-	-	-	-	14 984	14 949	33	3	3
A-1200	Recruitment expenses	6	-	6	-	3	3	-	-	-
A-1201	Travel expenses	-	-	-	-	3	3	-	-	-
A-1202	Installation resettlement and transfer allowances	-	-	-	-	73	73	-	-	-
A-1203	Removal expenses	37	-	37	-	15	15	-	-	-
Total Chapter A-12		43	-	43	-	94	94	-	-	-
A-1300	Missions & duty travel exp & other ancillary exp.	1	-	1	-	66	64	-	2	2
Total Chapter A-13		1	-	1	-	66	64	-	2	2
A-1410	Medical service	14	(1)	13	-	67	52	-	15	15
Total Chapter A-14		14	(1)	13	-	67	52	-	15	15
A-1500	Professional training of staff	12	-	12	-	175	152	-	23	23
Total Chapter A-15		12	-	12	-	175	152	-	23	23
A-1660	External services	-	-	-	-	143	136	-	7	7
Total Chapter A-16		-	-	-	-	143	136	-	7	7

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Committm. carried forward from previous year	Decommit. Revaluation Cancel- lations	Payments	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-1700	Entertainment and representation expenses	-	-	-	-	1	-	-	-	-
Total Chapter A-17		-	-	-	-	1	-	-	-	-
A-1810	Social contacts between staff	15	-	15	-	54	32	-	21	21
A-1820	Other welfare expenditure	-	-	-	-	847	847	-	-	-
Total Chapter A-18		15	-	15	-	900	879	-	21	21
A-1900	Legal services	6	-	6	-	21	12	-	9	9
Total Chapter A-19		6	-	6	-	21	12	-	9	9
<b>Total Title A-1</b>		<b>90</b>	<b>(1)</b>	<b>89</b>	<b>-</b>	<b>16 452</b>	<b>16 339</b>	<b>33</b>	<b>81</b>	<b>81</b>

## 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	Decommitt. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	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	-	-	-	-	1 037	1 037	-	-	-
A-2010	Insurance	-	-	-	-	17	17	-	-	-
A-2020	Water Gas Electricity and Heating	-	-	-	-	268	268	-	-	-
A-2030	Cleaning and maintenance	9	(1)	8	-	391	383	-	8	8
A-2050	Security and surveillance of buildings	11	(1)	10	-	150	139	-	11	11
A-2090	Other expenditure on buildings	-	-	-	-	4	-	-	4	4
Total Chapter A-20		20	(2)	18	-	1 866	1 843	-	23	23
A-2100	Information communication technology	15	-	15	-	520	396	-	124	124
A-2101	Software Development	-	-	-	-	131	131	-	-	-
A-2102	Other external services for data processing	2	-	2	-	99	90	-	9	9
Total Chapter A-21		18	-	18	-	749	616	-	132	132
A-2230	Hire of vehicles	-	-	-	-	-	-	-	-	-
Total Chapter A-22		-	-	-	-	-	-	-	-	-
A-2300	Stationery and office supplies	-	-	-	-	14	14	-	-	-
A-2320	Bank charges	-	-	-	-	2	2	-	-	-

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Committm. carried forward from previous year	Decommitt. Revaluation Cancel- lations	Payments	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	-	-	-	-	252	52	-	200	200
A-2353	Departmental removals and associated handling	5	-	5	-	28	28	-	-	-
Total Chapter A-23		5	-	5	-	296	96	-	200	200
A-2400	Postage and delivery charges	1	-	1	-	6	5	-	1	1
A-2410	Telecommunications charges	43	-	42	-	76	50	-	25	25
Total Chapter A-24		44	(1)	43	-	81	55	-	26	26
A-2550	Miscellaneous expenditure for meetings	-	-	-	-	8	8	-	-	-
Total Chapter A-25		-	-	-	-	8	8	-	-	-
A-2710	Publications and reproduction of documents	-	-	-	-	2	2	-	-	-
Total Chapter A-27		-	-	-	-	2	2	-	-	-
A-2800	Studies surveys and consultations	34	(12)	22	-	24	-	-	24	24
Total Chapter A-28		34	(12)	22	-	24	-	-	24	24
<b>Total Title A-2</b>		<b>120</b>	<b>(15)</b>	<b>105</b>	<b>-</b>	<b>3 027</b>	<b>2 620</b>	<b>-</b>	<b>407</b>	<b>407</b>

## 6.3 Outstanding commitments – Title 3

EUR '000										
	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommitt. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	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
B3-000	Data & Digital	545	(12)	532	-	742	45	-	697	697
B3-010	Justice & Security	343	(1)	342	-	1 080	185	-	895	895
B3-020	Migration & Asylum	1 594	(16)	1 579	-	745	331	-	414	414
Total Chapter B3-0		2 482	(29)	2 453	-	2 567	560	-	2 007	2 007
B3-300	Migration borders asylum & integration	-	-	-	-	-	-	-	-	-
Total Chapter B3-3		-	-	-	-	-	-	-	-	-
B3-500	Communicating rights-media & events	847	(77)	770	-	291	91	-	199	199
B3-510	Web Publishing & Promotions	335	(3)	332	-	687	248	-	439	439
Total Chapter B3-5		1 181	(79)	1 102	-	977	339	-	638	638
B3-600	Anti-Racism & Non-Discrimination	523	-	523	-	211	80	-	131	131
B3-610	Roma Inclusion	299	-	299	-	2 401	1 547	-	854	854
B3-620	Social Rights	482	(23)	459	-	639	21	-	618	618
Total Chapter B3-6		1 304	(23)	1 281	-	3 251	1 648	-	1 603	1 603
B3-700	Human Rights Structures & Mechanisms	533	(1)	532	-	665	70	-	595	595
B3-710	Policy Analysis & Stakeholder Cooperation	114	(7)	108	-	500	225	-	275	275

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total committm. outstanding at year-end
		Committm. carried forward from previous year	Decommitt. Revaluation Cancel- lations	Payments	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
	<b>Total Chapter B3-7</b>	648	(8)	640	-	1 165	294	-	871	871
B3-800	Performance Monitoring and Evaluation	129	-	129	-	123	-	-	123	123
	<b>Total Chapter B3-8</b>	129	-	129	-	123	-	-	123	123
	<b>Total Title B0-3</b>	<b>5 744</b>	<b>(139)</b>	<b>5 606</b>	<b>-</b>	<b>8 083</b>	<b>2 842</b>	<b>-</b>	<b>5 240</b>	<b>5 240</b>

## 6.4 Outstanding commitments – Title 4

EUR '000										
	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommitt. Revaluation Cancellations	Payments	Total	Commitments 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	(8)	1	-	385	382	-	3	3
B4-010	Partnership Agreements	307	(8)	299	-	323	323	-	-	-
Total Chapter B4-0		316	(16)	300	-	708	705	-	3	3
<b>Total Title B0-4</b>		<b>316</b>	<b>(16)</b>	<b>300</b>	<b>-</b>	<b>708</b>	<b>705</b>	<b>-</b>	<b>3</b>	<b>3</b>
<b>GRAND TOTAL</b>		<b>6 271</b>	<b>(171)</b>	<b>6 100</b>	<b>-</b>	<b>28 271</b>	<b>22 507</b>	<b>33</b>	<b>5 731</b>	<b>5 731</b>

## 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.