



# **Report on budgetary and financial management**

## **Financial year 2022**

Agency report pursuant to Art. 103  
of the Agency's financial rules

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## Introduction

In accordance with Article No 21.2 of the Council Regulation (EC) No 168/2007 establishing the European Union Agency for Fundamental Rights and with Article No 103 of the financial rules applicable to the Agency's budget the "[...] Agency shall prepare a report on budgetary and financial management for the financial year." Based on the same article, the report "[...] shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of appropriations together with summary information on the transfers of appropriations among the various budget items."

### 1. Overview of the budget

#### 1.1 Initial budget, amending budgets and final budget

The EU subsidy referred to the Agency's 2022 budget amounted to €24,295,170, which included Albania's contribution (i.e. €166,000) North Macedonia's contribution (i.e. €187,000) and Serbia's contribution (i.e. €194,000).

During its 38<sup>th</sup> meeting, which took place on 16 and 17 December 2021, the Management Board adopted the final version of the 2022 Budget with the following changes compared to the draft estimate:

- Title I was decreased by €473,000 to a total of €14,735,000.
- Title II was decreased by €108,000 to a total of €2,451,000.
- Title III was increased by €376,170 to €6,733,000 in order to maintain the total amount of the EU subsidy.

Therefore, the overall budget requested by the Agency was decreased by €204,830 in order to reach the amount that was adopted by the budget authority, i.e. the one indicated in the Multiannual Financial Framework (MFF).

Details on amendments and transfers are provided in the table overleaf.

Title Chapter	Heading	Voted budget (Dec. N-1)	Amendments / Transfers	Final budget
<b>A-1</b>	<b>Staff expenditure</b>	<b>€14,735,000</b>	<b>-€701,455</b>	<b>€14,033,545</b>
A-11	Salaries & allowances	€12,628,000	-€47,202	€12,580,798
A-12	Expenditure relating to staff recruitment	€215,000	-€114,765	€100,235
A-13	Missions expenses	€97,000	-€77,922	€19,078
A-14	Socio-medical infrastructure	€75,000	-€11,462	€63,538
A-15	Training	€225,000	-€105,072	€119,928
A-16	External services	€133,000	-€28,478	€104,522
A-17	Reception and events	€3,000	-€2,554	€446
A-18	Social welfare	€1,289,000	-€296,392	€992,608
A-19	Other staff related expenditure	€70,000	-€17,609	€52,392
<b>A-2</b>	<b>Buildings, equipment and miscellaneous operating expenditure</b>	<b>€2,451,000</b>	<b>-€89,902</b>	<b>€2,361,098</b>
A-20	Rental of buildings and associated costs	€1,391,000	€24,588	€1,415,588
A-21	Information and communication technology	€718,000	€20,205	€738,205
A-22	Movable property and associated costs	€67,000	-€55,557	€11,443
A-23	Current administrative expenditure	€85,000	-€38,973	€46,027
A-24	Postage and telecommunications	€140,000	-€32,103	€107,897
A-25	Meeting expenses	€13,000	-€10,963	€2,037
A-26	Running costs in connection with operational activities	€0	€0	€0
A-27	Information and publishing	€2,000	-€1,057	€943
A-28	Studies	€35,000	€3,958	€38,958
<b>B-3</b>	<b>Operational expenditure</b>	<b>€7,109,170</b>	<b>€945,205</b>	<b>€8,054,375</b>
B-31	Fair and equal societies	€1,558,670	€1,503,819	€3,062,489
B-32	Just, digital and secure societies	€1,818,500	€121,332	€1,939,832
B-33	Migration and asylum	€885,000	-€305,921	€579,079
B-34	Supporting human rights protection systems	€1,437,000	-€162,181	€1,274,819
B-35	Communicating rights	€1,410,000	-€211,846	€1,198,155
B-36	Justice	€0	€0	€0
B-37	Horizontal operational activities	€0	€0	€0
B-38	Bodies of the Agency and consultation mechanisms	€0	€0	€0
B-39	Reserve for Title 3	€0	€0	€0
<b>B-4</b>	<b>Other operational expenditure</b>	<b>€0</b>	<b>€1,408,933</b>	<b>€1,408,933</b>
B-40	Cooperation agreements	€0	€1,408,933	€1,408,933
<b>Total</b>		<b>€24,295,170</b>	<b>€1,562,781</b>	<b>€25,857,951</b>

## List of amending budgets adopted by the Management Board

As shown below in the summary table three amendments to the budget took place during the financial year.

AB	Date of adoption	Main subject Description	Official Journal	Impact on appropriations (in EUR)
1	20/05/2022	<p>The Agency received a total of €60,000 from the Austrian Authorities corresponding to the contribution of the annual rent for the period January – June 2022.</p> <p>The Agency recovered an amount of €26,987 unduly paid to a contractor. This was due to an error in the invoicing and corresponding payments related to a contract that implied several professional profiles and one of them was not used, however, inadvertently invoiced.</p> <p>The Fundamental Rights Forum 2021 took place on 11-12 October 2021 as a hybrid event combining live streaming from the physical location of the Rathaus (City Hall Vienna) and other 'hub' locations where partners organised Forum sessions. An administrative agreement on the cooperation and financial support to FRA in respect to the Fundamental Rights Forum (FRF)2021 was signed between FRA and the Financial Mechanism Office (FMO). Based on this agreement the FMO is to support the 'hub' in Ljubljana and provide a financial contribution to FRA. Within this context the amount of €6,862 was received in January.</p> <p>Following the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for the period 2018-2024. In December 2021, the Agency received an amount of €107,143.</p> <p>The Agency signed a partnership agreement with the Greek Ombudsman "Strengthening good governance, accountability and combating maladministration in the public sector", funded under EEA/Norway Financial Mechanism, for the period 2021-2023, for which the Agency will receive €294,028, split in several instalments. Within this context the amount of €88,208 was received in February.</p> <p>The Agency signed a partnership agreement with the Bulgarian National Statistics Institute where it will receive a maximum amount of €248,111 split in several instalments. Within this context the amount of €12,406 was received in March.</p> <p>During its 37th meeting, the MB approved a new project funded under the EEA/Norway Financial Mechanism in Romania (F.1.5 Protecting victims of crime). On the 22/02/2022, the Agency signed the corresponding Project Partnership Agreement with the Romanian Prosecutor's Office, and in March the latter transferred €799,965, the full amount under the agreement.</p>	C 250 30/06/2022	<p>Chapter 20 +€60,000</p> <p>Chapter 33 +€26,987</p> <p>Chapter 35 +€6,862</p> <p>Chapter 40 +€1,007,722</p>
2	16/09/2022	<p>The Agency signed an agreement with the Financial Mechanism Office (FMO) – Norway Grants on 30 June 2022 with the aim to "Support National Human Rights Institutions in monitoring fundamental rights aspects of the rule of law'. In line with the signed agreement, the amount of €281,793 corresponding to the first instalment of the total contribution was received by the Agency.</p>	C 415 28/10/2022	<p>Chapter 40 +€281,793</p>

AB	Date of adoption	Main subject Description	Official Journal	Impact on appropriations (in EUR)
3	15/12/2022	<p>The Agency received a total of €60,000 from the Austrian Authorities corresponding to the contribution of the annual rent for the period July – December 2022.</p> <p>The Agency signed a partnership agreement with the Bulgarian National Statistics Institute where it received a maximum amount of €248,111 split in several instalments. Within this context the final instalment, i.e., €12,406, was received in September 2022. The project was finished with an implementation rate of 100%, however, a residual amount of €131 was paid back. Therefore, this amount had to be deducted from the budget.</p> <p>Following the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for the period 2018-2024. In June 2022, the Agency received an amount of €107,143.</p>	C 038 31/01/2023	<p>Chapter 20 +€60,000</p> <p>Chapter 40 +€119,418</p>

### List of transfers adopted by the Director

In 2022, the Director authorised nine budgetary transfers. The total amount transferred among Titles through these transfers was €11,880.

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
2022-01	20/05/2022	€7,932 were transferred from A1.5 Additional activities under the programme Fair and Equal Societies to A 2.1 Technical assistance and capacity building in the area of "Social inclusion of Roma" in order to ensure adequate funds for the signature of a contract.	Chapter 31 €0
2022-02	20/06/2022	<p>Funds were reallocated within Title I.</p> <p>The indexation of the building was higher than expected, therefore, the funds allocated to rent needed to be increased. Expenses related to cleaning and maintenance of the building were reduced.</p> <p>Following a procurement procedure related to project O.1.1 Performance planning, monitoring and evaluation, the amount contracted was lower compared to the funds budgeted.</p> <p>The budget of the project B.1.5 – Additional activities under the sector 'Data and Digital' was increased to cover the needs for the sector's missions.</p>	<p>Chapter 11 +€325</p> <p>Chapter 18 -€325</p> <p>Chapter 20 €0</p> <p>Chapter 31 -€10,350</p> <p>Chapter 32 +€10,350</p>
2022-03	21/09/2022	Following the intermediate salaries indexation, funds were reshuffled within Title I in order to accommodate this increase.	<p>Chapter 11 +€381,922</p> <p>Chapter 12 -€90,000</p> <p>Chapter 13 -€50,000</p> <p>Chapter 16 -€25,075</p> <p>Chapter 18 -€216,848</p>
2022-04	07/10/2022	Further finetuning of funds under Title I took place. Following the completion of the reopening of competition for the contract on the external audit of the agency's annual accounts, appropriations were reallocated under Title II in order to allow adequate funds for the related budgetary commitment.	<p>Chapter 11 +€3,369</p> <p>Chapter 12 +€10,000</p> <p>Chapter 15 -€20,000</p>

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
		The budget of the project B.1.5 – Additional activities under the sector 'Data and Digital' was increased by €47,000. To support the work of the PEGA Committee of Inquiry, in August 2022, the European Parliament requested FRA to partially update findings from the Surveillance by intelligence services: fundamental rights safeguards and remedies in the EU project, published in 2017. To answer this request, FRA needed funds to contract its experts' network, FRANET, to collect the necessary data. The budget of the project A.4.2: Handbook on Rights of the Child was decreased by €18,000, another €40,000 were released from the project A.1.1 Roma Survey 2020 and €7,000 were released from the project D.1.9 The contribution of cities to the integration of displaced persons fleeing the war in Ukraine.	Chapter 18 +€6,631 Chapter 20 -€3,958 Chapter 28 +€3,958 Chapter 31 -€40,000 Chapter 32 +€47,000 Chapter 34 -€7,000
2022-05	25/10/2022	Appropriations were reallocated under Title I in order to allow optimal use of the EU subsidy.  The budget of project A.3.4 Update of FRA's online database on anti-Muslim hatred was increased by €77,296. Due to the availability of funds, this project was relaunched.  The budget of project B.3.5 Additional activities under the Justice and Security Sector was decreased by €20,000 due to a lower number of in-person meetings.  In addition, the budget of the project D.1.4 Providing fundamental rights advice and expertise to EU institutions, agencies and other bodies was decreased by €7,000. Due to reduced size of a workshop with experts this money can be released. The remaining amount released from Chapter 34 derives from several project due to less missions as a consequence of the pandemic and therefore less in-person and more virtual meetings.	Chapter 11 -€2,000 Chapter 12 €2,000 Chapter 14 -€1,000 Chapter 16 +€289 Chapter 18 +€711 Chapter 31 +€72,096 Chapter 32 -€45,448 Chapter 34 -€26,647
2022-06	17/11/2022	The budget of project B.1.5 – Additional activities under the sector Data and Digital was increased by €23,543 in order to reprint the Handbook on European data protection law. Moreover, the budget from project B.2.4 Procedural safeguards in European Arrest Warrant Proceedings was increased by €23,375 for contracting an agreement with Sweden to gather data from that country.  The budget of project D.1.4, 03 Providing fundamental rights advice and expertise to EU institutions, agencies and other bodies was decreased by €21,570. Due to reduced size of a workshop with experts this money can be released. The budget of project E.1.1 – Fundamental Rights Report was decreased by €11,478. Due to a review of the available stock and stakeholders needs, a reprint is not necessary, and the appropriations were released.	Chapter 31 -€8,940 Chapter 32 +€41,988 Chapter 34 -€21,570 Chapter 35 -€11,478
2022-07	02/12/2022	Funds were reallocated within Title 1 to finetune the available appropriations and to allow the payment of December's salaries.	Chapter 11 +€12,202 Chapter 18 -€12,202
2022-08	09/12/2022	Funds were reshuffled within Title 2 in order to allow adequate funds for the replacement of ICT equipment, funds were transferred from building, telecommunication and meeting expenses were found to be in surplus.	Chapter 20 -€4,646 Chapter 21 +€62,571 Chapter 22 -€19,144 Chapter 23 -€8,155 Chapter 24 -€14,602 Chapter 25 -€10,963 Chapter 27 -€1,057

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
2022-09	21/12/2022	<p>The last available amounts under Titles I and II were transferred to Title III. Following the implementation of the foreseen activities, amounts found to be in surplus in a variety of projects. These funds were allocated to the following projects:</p> <ul style="list-style-type: none"> <li>A.1.6 FRA Survey on Ukrainian displaced persons for translation of the survey in order to ensure a broader availability.</li> <li>A.4.2 Update on Handbook on European Law relating to the Rights of the Child in order to cover the translation of additional languages.</li> <li>D.1.2 Cooperation with Member States and with human rights and equality bodies at national level. Due the strong interests of the guidance of cities across the EU, it was agreed to translate the booklet of the FRA framework for human rights cities also into further languages.</li> </ul>	Chapter 12 -€6,724
			Chapter 14 -€200
			Chapter 15 -€1,888
			Chapter 18 -€1,413
			Chapter 20 -€1,154
			Chapter 21 -€503
			Chapter 31 +€89,455
			Chapter 32 -€12,779
			Chapter 33 -€23,232
			Chapter 34 +€10,011
			Chapter 35 -€51,575

### List of transfers adopted by the Management Board

In 2022, two budgetary transfers were submitted to the Management Board for approval. The total amount transferred among Titles through these transfers was €899,476.

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

The impact of transfers is summarised in the table below.

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
2022-01	19/05/2022	<p>This transfer reallocated funds within Title 3 – Operational expenses. In response to the war in Ukraine a number of projects had part of their budget reprioritised, and the following projects were introduced in the Programming Document (PD):</p> <ul style="list-style-type: none"> <li>A.1.6 – FRA Survey on Ukrainian displaced person</li> <li>A.4.3 Additional activities under sector Social Rights</li> <li>C.1.5 Periodic Bulletins: Key fundamental rights considerations in the EU Member States regarding the war in Ukraine</li> <li>C.1.6 Violence and related human rights abuses against women fleeing the war in Ukraine</li> <li>D.1.9 The contribution of cities to the integration of displaced persons fleeing the war in Ukraine</li> </ul>	Title 3 €0
2022-02	16/12/2022	<p>Changes in staffing such as in the recruitment plan, requests for unpaid leave, part-time working, the final annual salary adjustment, as well as the impact of the salaries increase which was lower than expected, resulted in surplus that was transferred to Title 3.</p>	Title 1 -€691,231
		<p>Surpluses were identified under several Title 2 budget lines. The Agency's strategic decision to develop internally the needed cloud-based applications led to considerable savings. Moreover, due to the use of electronic and digital signatures, the use of postage services was reduced. Additionally, the purchase of new furniture was postponed and the needs for logistic services were lower compared to the initial estimation.</p>	Title 2 -€208,245



BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
		<ul style="list-style-type: none"> <li>Due to the launch of a data collection on all EU countries after the tender was completed, the budget of the project A.1.4 EU LGBTI Survey III was increased by €588,000.</li> <li>The project A.4.4 Towards integrated child protections systems, was introduced in the Agency's Programming Document with a budget of €600,000.</li> <li>€378,194 were dedicated for the translation in additional languages for project A.4.2 Update of the Handbook of European Case-law on the Rights of the Child.</li> <li>€109,443 were used to contract the second phase of the project B.3.1 Violence against women survey II.</li> <li>The budget of the project C.1.2 Collecting data for EU preparedness and crisis management, is proposed to be decreased by €91,241. Due to the quickly evolving developments related to the war in Ukraine, finally necessitated less countries than foreseen, leaving funds available.</li> <li>€95,295 were released from project C.1.5 Periodic Bulletins: Key fundamental rights considerations in the EU Member States regarding the war in Ukraine. The third Ukraine bulletin will not be contracted in 2022.</li> <li>The tendering procedure related to project C.1.6 Violence and related Human Rights abuses against women fleeing the war in Ukraine, was unsuccessful resulting in a release of €450,000.</li> <li>The budget of the project D.1.5 Providing assistance and expertise on the EU Charter of Fundamental Rights is increased by €158,485. To increase outreach and use of FRA's existing tools in Member States, the charter was translated into additional languages.</li> </ul>	Title 3 +€899,476

## 1.2 Budget implementation

The implementation of consolidated authorised appropriations is provided below.

Initial budget	Carry-over from 2021	Amending budgets	MB transfers	Agency transfers	Final budget	CA Actual 2022	CA Rate	PA Actual 2022	PA Rate
24,295,170	616,373	1,562,781	0	0	26,474,324	24,711,272	93%	18,606,404	70%

The implementation rate of C1 payment appropriations (PA) under Title III was 26%. This level of implementation is in line with the Agency's estimations.

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

## Implementation of C1 appropriations

Budget Item	Budget Item Description	Appropriations 2022 €	Commitments 2022 €	% Committed	Payments 2022 €	% Paid
A-1100	Basic salaries	6,736,187	6,736,187	100%	6,736,187	100%
A-1101	Family allowances	805,870	805,870	100%	805,870	100%
A-1102	Expatriation and foreign-residence allowances	949,469	949,469	100%	949,469	100%
A-1110	Staff exchanges	302,342	302,342	100%	297,287	98%
A-1113	Trainees	351,411	351,411	100%	351,411	100%
A-1115	Contract Agents	2,324,316	2,324,316	100%	2,324,316	100%
A-1130	Insurance against sickness	236,593	236,593	100%	236,593	100%
A-1131	Insurance against accidents & occupational disease	28,213	28,213	100%	28,213	100%

Budget Item	Budget Item Description	Appropriations 2022 €	Commitments 2022 €	% Committed	Payments 2022 €	% Paid
A-1132	Insurance against unemployment	94,386	94,386	100%	94,386	100%
A-1140	Childbirth and death grants	0	0	0%	0	0%
A-1141	Travel expenses for annual leave	109,700	109,700	100%	109,700	100%
A-1190	Salary weightings	642,312	642,312	100%	642,312	100%
A-1200	Recruitment expenses	80,276	80,276	100%	44,327	55%
A-1201	Travel expenses	508	508	100%	508	100%
A-1202	Installation resettlement and transfer allowances	7,432	7,432	100%	7,432	100%
A-1203	Removal expenses	0	0	0%	0	0%
A-1204	Temporary daily subsistence allowances	12,019	12,019	100%	12,019	100%
A-1300	Missions & duty travel exp & other ancillary exp.	19,078	19,078	100%	8,124	43%
A-1410	Medical service	63,538	63,538	100%	63,538	100%
A-1500	Professional training of staff	119,928	119,928	100%	78,492	65%
A-1660	External services	104,522	104,522	100%	104,522	100%
A-1700	Entertainment and representation expenses	446	446	100%	446	100%
A-1810	Social contacts between staff	20,096	20,096	100%	15,311	76%
A-1820	Other welfare expenditure	902,053	902,053	100%	902,053	100%
A-1830	Early childhood centres and creches	70,459	70,459	100%	70,459	100%
A-1900	Legal services	52,392	52,392	100%	43,072	82%
	<b>Total Title I</b>	<b>14,033,545</b>	<b>14,033,545</b>	<b>100%</b>	<b>13,926,047</b>	<b>99%</b>
A-2000	Rent	754,044	754,044	100%	754,044	100%
A-2010	Insurance	13,682	13,682	100%	13,682	100%
A-2020	Water Gas Electricity and Heating	79,496	79,496	100%	79,496	100%
A-2030	Cleaning and maintenance	311,678	311,678	100%	303,541	97%
A-2040	Fitting-out of premises	6,169	6,169	100%	6,169	100%
A-2050	Security and surveillance of buildings	130,519	130,519	100%	109,383	84%
A-2100	Data processing	417,446	417,446	100%	244,325	59%
A-2101	Software Development	164,137	164,137	100%	164,137	100%
A-2102	Other external services for data processing	156,622	156,622	100%	47,392	30%
A-2200	Technical equipment and installations	7,270	7,270	100%	7,270	100%
A-2203	Maintenance use & repair of tech equip. & instal.	0	0	0%	0	0%
A-2210	Furniture	3,586	3,586	100%	3,586	100%
A-2230	Hire of vehicles	586	586	100%	586	100%
A-2300	Stationery and office supplies	8,770	8,770	100%	8,770	100%
A-2320	Bank charges	18,075	18,075	100%	18,075	100%
A-2353	Departmental removals and associated handling	19,181	19,181	100%	17,151	89%

Budget Item	Budget Item Description	Appropriations 2022 €	Commitments 2022 €	% Committed	Payments 2022 €	% Paid
A-2355	Publications and reproduction of documents	0	0	0%	0	0%
A-2400	Postage and delivery charges	3,499	3,499	100%	2,252	64%
A-2410	Telecommunications charges	104,398	104,398	100%	60,351	58%
A-2550	Miscellaneous expenditure for meetings	2,037	2,037	100%	2,037	100%
A-2710	Publications and reproduction of documents	943	943	100%	943	100%
A-2800	Studies surveys and consultations	38,958	38,958	100%	0	0%
<b>Total Title II</b>		<b>2,241,098</b>	<b>2,241,098</b>	<b>100%</b>	<b>1,843,191</b>	<b>82%</b>
B3-100	Equality and discrimination	1,339,036	1,339,036	100%	483,275	36%
B3-110	Racism xenophobia and related intolerance	643,884	643,884	100%	11,917	2%
B3-120	Rights of the child	1,065,162	1,065,162	89%	8,278	1%
B3-130	Integration and social inclusion of Roma	14,408	14,408	100%	12,176	85%
B3-211	Info soc. respect for priv life & prot. pers. data	327,554	327,554	100%	82,629	25%
B3-230	Judicial cooperation except in criminal matters	248,890	248,890	100%	111,231	45%
B3-240	Victims of crime & access to justice	1,363,388	1,363,388	100%	85,286	6%
B3-300	Migration borders asylum & integration	552,093	552,093	100%	270,207	49%
B3-400	Supporting Human Rights protection systems	1,274,819	1,274,819	100%	569,701	45%
B3-500	Communication and awareness-raising	1,191,293	1,191,293	100%	475,791	40%
B3-900	Reserve for Title 3	0	0	0%	0	0%
<b>Total Title III</b>		<b>8,020,527</b>	<b>8,020,527</b>	<b>100%</b>	<b>2,110,490</b>	<b>26%</b>
<b>Total C1</b>		<b>24,295,170</b>	<b>24,295,170</b>	<b>100%</b>	<b>17,879,728</b>	<b>74%</b>

### Implementation of C4 appropriations

Budget Item	Budget Item Description	Appropriations 2022 €	Commitments 2022 €	% Committed	Payments 2022 €	% Paid
A-1115	Contract Agents	3,242	0	0%	0	0%
<b>Total Title I</b>		<b>3,242</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
B3-300	Migration, borders, asylum & integration	26,987	26,880	99%	0	0%
<b>Total Title III</b>		<b>26,987</b>	<b>26,880</b>	<b>99%</b>	<b>0</b>	<b>0%</b>
<b>Total C4</b>		<b>30,228</b>	<b>26,880</b>	<b>89%</b>	<b>0</b>	<b>0%</b>

### Implementation of C5 appropriations

Budget Item	Budget Item Description	Appropriations 2022 €	Commitments 2022 €	% Committed	Payments 2022 €	% Paid
A-1300	Missions & duty travel exp & other ancillary exp.	17,791	17,791	100%	17,791	100%
<b>Total Title I</b>		<b>17,791</b>	<b>17,791</b>	<b>100%</b>	<b>17,791</b>	<b>100%</b>
B3-500	Communication and awareness-raising	2,118	2,118	100%	164	8%
<b>Total Title III</b>		<b>2,118</b>	<b>2,118</b>	<b>100%</b>	<b>164</b>	<b>8%</b>

<b>Total C5</b>	<b>19,909</b>	<b>19,909</b>	<b>100%</b>	<b>17,955</b>	<b>90%</b>
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## Implementation of C8 appropriations

Budget Item	Budget Item Description	Appropriations 2022 €	Commitments 2022 €	% Committed	Payments 2022 €	% Paid
A-1410	Medical service	31,015	31,015	100%	31,015	100%
A-1500	Professional training of staff	748	658	88%	658	88%
A-1810	Social contacts between staff	153,464	140,723	92%	140,723	92%
A-1820	Other welfare expenditure	4,840	4,840	100%	4,840	100%
<b>Total Title I</b>		<b>190,067</b>	<b>177,236</b>	<b>93%</b>	<b>177,236</b>	<b>93%</b>
A-2030	Cleaning and maintenance	7,816	7,178	92%	7,178	92%
A-2050	Security and surveillance of buildings	10,597	8,884	84%	8,884	84%
A-2100	Data processing	159,511	157,896	99%	157,896	99%
A-2102	Other external services for data processing	2,514	1,676	67%	1,676	67%
A-2230	Hire of vehicles	55	55	100%	55	100%
A-2353	Departmental removals and associated handling	2,233	2,233	100%	2,233	100%
A-2400	Postage and delivery charges	2,356	38	2%	38	2%
A-2410	Telecommunications charges	49,074	46,792	95%	46,792	95%
A-2800	Studies surveys and consultations	26,659	26,659	100%	26,659	100%
<b>Total Title II</b>		<b>260,816</b>	<b>251,411</b>	<b>96%</b>	<b>251,411</b>	<b>96%</b>
B3-100	Equality and discrimination	2,785,019	2,774,767	100%	2,774,767	100%
B3-110	Racism xenophobia and related intolerance	13,237	13,207	100%	13,207	100%
B3-120	Rights of the child	375,670	366,121	97%	366,121	97%
B3-130	Integration and social inclusion of Roma	70,304	70,304	100%	70,304	100%
B3-211	Info soc. respect for priv life & prot. pers. data	676,924	674,396	100%	674,396	100%
B3-230	Judicial cooperation except in criminal matters	371,433	369,806	100%	369,806	100%
B3-240	Victims of crime & access to justice	7,966	7,966	100%	7,966	100%
B3-300	Migration borders asylum & integration	904,521	859,851	95%	859,851	95%
B3-400	Supporting Human Rights protection systems	905,619	899,129	99%	899,129	99%
B3-500	Communication and awareness-raising	560,730	553,866	99%	553,866	99%
<b>Total Title III</b>		<b>6,671,422</b>	<b>6,589,414</b>	<b>99%</b>	<b>6,589,414</b>	<b>99%</b>
<b>Total C8</b>		<b>7,122,306</b>	<b>7,018,061</b>	<b>99%</b>	<b>7,018,061</b>	<b>99%</b>

## Implementation of R0 appropriations

Budget Item	Budget Item Description	Appropriations 2022 €	Commitments 2022 €	% Committed	Payments 2022 €	% Paid
A-2000	Rent	280,000	160,000	57%	160,000	57%
<b>Total Title II</b>		<b>280,000</b>	<b>160,000</b>	<b>57%</b>	<b>160,000</b>	<b>57%</b>
B3-500	Communication and awareness-raising	6,862	0	0%	0	0%

	<b>Total Title III</b>	<b>6,862</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
B4-000	Cooperation with Financial Mechanism Office	619,264	281,402	45%	272,540	44%
B4-010	Partnership Agreements	1,226,263	547,702	45%	276,181	23%
	<b>Total Title IV</b>	<b>1,845,52</b>	<b>829,104</b>	<b>45%</b>	<b>548,720</b>	<b>30%</b>
	<b>Total R0</b>	<b><u>2,132,388</u></b>	<b><u>989,104</u></b>	<b><u>46%</u></b>	<b><u>708,720</u></b>	<b><u>33%</u></b>

## **2. Multi-annual overview**

The Agency does not manage multi-annual commitments and payments for its operational expenditure.

### 3. Revenue

#### 3.1 Nature of Revenue

One recovery order was carried over from 2022 to 2023. During the financial year, fourteen (14) recovery orders were issued and thirteen (13) were cashed as follows:

- two (2) of the recovery orders related to the 2022 European Union subsidy
- two (2) related to the 2022 rent subsidy received from the Austrian authorities
- three (3) related to the partnership agreements with the Financial Mechanism Office (FMO)
- two (2) to internal assigned revenue
- two (2) to the partnership agreement with the Bulgarian National Statistics Institute
- two (2) to the partnership agreement with the Greek Ombudsman, out of which one (1) was carried over to 2023, and
- one (1) to the partnership agreement with the Romanian Prosecutor's Office

In addition, in 2022 the recovery order that was carried over from 2021 was cashed.

#### **Participation of candidate countries in the Agency's work**

Albania, North Macedonia and Serbia participated in the work of the Agency. Therefore, for 2022 the Agency received €166,000 for Albania, €187,000 for North Macedonia and €194,000 for Serbia.

#### **Implementation of internal assigned revenue**

In 2022, the Agency received €26,987 of internal assigned revenue. This amount refers to a number of person days under a quoted time and means contract, which although they were initially invoiced, the contractor informed the Agency that they were not used and repaid the corresponding amount. Moreover, the Agency received €3,242 that refer to the salary increase for July to December 2022.

#### **Implementation of earmarked revenue**

In 2022, the Agency received from the Austrian authorities the rent contribution for an amount of €120,000.

In addition, based on the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for seven years; that is an amount of €214,286 per year, paid in two instalments. For 2022, the Agency received an amount of €214,286 (i.e., the ninth and the tenth instalments foreseen in the agreement). Additionally, the Agency received €281,793 from the Financial Mechanism Office (FMO) for the implementation of the project 'Supporting National Human Rights Institutions in monitoring fundamental rights and fundamental rights aspects of the rule of law'.

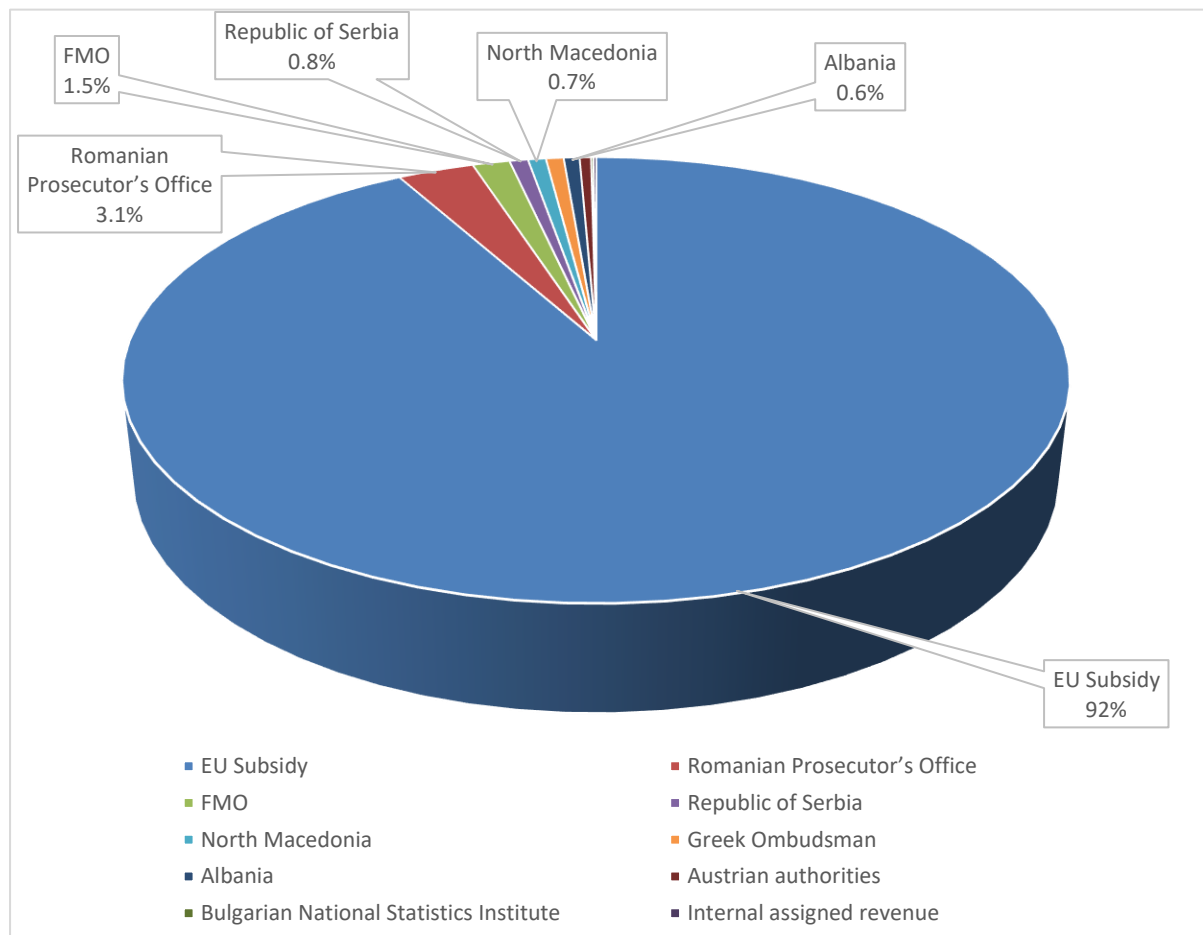
The Agency also signed a partnership agreement with the Bulgarian National Statistics Institute for which the Agency will receive a maximum amount of €248,111 split in several instalments. Within this context, in 2022 the Agency received €24,811.

Moreover, the Agency signed a partnership agreement with the Romanian Prosecutor's Office attached to the High Court of Cassation and Justice, for which it will receive a

maximum amount of €799,965. In 2022, the Agency received the full amount under this agreement.

Finally, the Agency also signed a partnership agreement with the Greek Ombudsman for which it will receive a maximum amount of €294,028 split in several payments. In 2022 €88,208 were received.

### 3.2 Overview per contributor





#### 4. Glossary on terms, abbreviations and acronyms used in the report

Term	Definition
ABAC	This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.
Accounting	The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.
Administrative appropriations	Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).
Adjustment	Amending budget or transfer of funds from one budget item to another.
Adopted budget	Draft budget becomes the adopted budget as soon as it is approved by the Budgetary Authority. Cf. Budget.
Agencies	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.
Amending budget	Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.
Annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
Appropriations	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) 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. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.
Assigned revenue External/Internal	<p>Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union.</p> <p>Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium.</p> <p>The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21(2).</p>
Authorising Officer (AO)	The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.

Term	Definition
Budget	Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.
Budget result	The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for Agencies.
Budget implementation	Consumption of the budget through expenditure and revenue operations.
Budget item / Budget line / Budget position	As far as the budget structure is concerned, revenue and expenditure are shown in the budget 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 authority	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers.
Budgetary commitment	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
Cancellation of appropriations	Unused appropriations that may no longer be used.
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 cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 7 FR: <i>Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.</i>
De-commitment	Cancellation of a reservation of appropriations.
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. Art. 7 FR: <i>Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.</i>
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)
Economic result	Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.
Entitlements established	Entitlements are recovery orders that the European Union must establish for collecting income.

<b>Term</b>	<b>Definition</b>
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 currency at the closure.
Expenditure	Term used to describe spending the budget from all types of funds sources.
Financial regulation (FR)	Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union. (OJ L 193/30.07.2018, p. 1)
Funds Source	Type of appropriations (e.g.: C1, C2, etc.)
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Implementation	Cf. Budget implementation
Income	Cf. Revenue
Joint Undertakings (JUs)	A legal EU-body established under the TFEU. The term can be used to describe any collaborative structure proposed for the <i>"efficient execution of Union research, technological development and demonstration programmes"</i> .
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 which is represented by an appropriation.
Legal base (basic act)	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
Legal commitment	A legal commitment establishes a legal obligation towards third parties.
Non-differentiated appropriations	Non-differentiated appropriations are for operations of an annual nature. (Art. 9 FR). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.
Operational appropriations	Operational appropriations finance the different policies, mainly in the form of grants or procurement.
Outstanding commitment	Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.
Outturn	Cf. Budget result
Payment	A payment is a cash disbursement to honour legal obligations.
Payment appropriations	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 7 FR).

Term	Definition
RAL	Sum of outstanding commitments. Outstanding commitments (or RAL, from the French ' <i>reste à liquider</i> ') are defined as the amount of appropriations committee that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations. (Cf. <i>Outstanding commitments</i> ).
Recovery	The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.
Result	Cf. Outturn
Revenue	Term used to describe income from all sources financing the budget.
Rules of application	Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Surplus	Positive difference between revenue and expenditure (see Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.
Transfer	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. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The FR identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.