



Report on budgetary and financial management

Financial year 2021

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 2021 budget amounted to €24,470,031, which included Albania's contribution (i.e. €176,333) North Macedonia's contribution (i.e. €183,000) and Serbia's contribution (i.e. €190,000).

During its 35th meeting, which took place on 10 and 11 December 2020, the Management Board adopted the final version of the 2021 Budget with the following changes compared to the draft estimate:

- Title I was decreased by €202,000 to a total of €14,670,000.
- Title II was decreased by €165,000 to a total of €2,290,000.
- Title III was decreased by €391,302 to €7,333,698 in order to maintain the total amount of the EU subsidy.

Therefore, the overall budget requested by the Agency was decreased by €758,302 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
A-1	Staff expenditure	€14,670,000	-€1,195,988	€13,474,012
A-11	Salaries & allowances	€12,600,000	-€597,502	€12,002,498
A-12	Expenditure relating to staff recruitment	€150,000	-€102,282	€47,718
A-13	Missions expenses	€50,000	-€25,365	€24,635
A-14	Socio-medical infrastructure	€75,000	-€43,497	€31,503
A-15	Training	€175,000	€58,340	€233,340
A-16	External services	€90,000	-€27,733	€62,267
A-17	Reception and events	€3,000	-€2,082	€918
A-18	Social welfare	€1,462,000	-€410,330	€1,051,670
A-19	Other staff related expenditure	€65,000	-€45,536	€19,464
A-2	Buildings, equipment and miscellaneous operating expenditure	€2,292,553	-€154,412	€2,138,142
A-20	Rental of buildings and associated costs	€1,336,000	-€66,593	€1,269,407
A-21	Information and communication technology	€699,000	-€44,398	€654,602
A-22	Movable property and associated costs	€55,000	-€53,500	€1,500
A-23	Current administrative expenditure	€52,553	-€13,753	€38,801
A-24	Postage and telecommunications	€119,000	€4,926	€123,926
A-25	Meeting expenses	€13,000	-€6,678	€6,322
A-26	Running costs in connection with operational activities	€0	€0	€0
A-27	Information and publishing	€2,000	-€975	€1,025
A-28	Studies	€16,000	€26,559	€42,559
B-3	Operational expenditure	€7,333,698	€1,720,658	€9,054,356
B-31	Fair and equal societies	€3,005,000	€545,711	€3,550,711
B-32	Just, digital and secure societies	€561,000	€774,832	€1,335,832
B-33	Migration and asylum	€710,000	€366,656	€1,076,656
B-34	Supporting human rights protection systems	€869,000	€340,182	€1,209,182
B-35	Communicating rights	€1,425,000	€456,975	€1,881,975
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	€763,698	-€763,698	€0
B-4	Other operational expenditure	€0	€193,982	€193,982
B-40	Cooperation agreements	€0	€193,982	€193,982
Total		€24,296,251	€564,240	€24,860,492

List of amending budgets adopted by the Management Board

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

AB	Date of adoption	Main subject Description	Official Journal	Impact on appropriations (in EUR)
1	20/05/2021	<p>The Agency received a total of €80,000 from the Austrian Authorities corresponding to the contribution of the annual rent for the period January – June 2021.</p> <p>On 11 November 2020 the observer from Albania in the Agency's Management Board was nominated, which triggered Albania's contribution to the Agency's budget. For December 2020 the contribution equaled to one twelfth of the total amount foreseen for the first year of participation (i.e. €160,000/12 = €13,333) and for 2021 to €163,000. Therefore, the total amount of €176,333 was entered in 2021 budget.</p> <p>On 25 November 2019, the Agency and FRONTEX signed a Service Level Agreement for assisting in the establishment and development of the FRONTEX Fundamental Right Monitors. Among others, FRA shall provide training to the pilot FR monitors, conducting pilot monitoring visits to the member states and organise workshops to gather good practices. Following the completion of some of these services in 2020, FRONTEX paid to FRA the amount of €14,015.85.</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 2020, the Agency received an amount of €107,143.</p>	C 264 05/07/2021	<p>Chapter 20 +€80,000</p> <p>Chapter 33 +€190,349</p> <p>Chapter 40 +€107,143</p>
2	24/09/2021	<p>The Agency received a total of €80,000 from the Austrian Authorities corresponding to the contribution of the annual rent for the period July – December 2021.</p> <p>In the frame of the cooperation arrangement with the FMO, the Agency also signed a partnership agreement with the Bulgarian National Statistics Institute for the period 2019-2021 for which the Agency will receive a maximum amount of €248,111 split in several instalments. Within this context, an amount of €62,028 was received in 2021.</p>	C 449 05/11/2021	<p>Chapter 20 +€80,000</p> <p>Chapter 40 +€62,028</p>
3	17/12/2021	<p>Due to the COVID-19 pandemic outbreak, staff missions and events had to be cancelled. Consequently, the cancelled (flight) tickets were refunded.</p> <p>The Agency signed a partnership agreement with the Bulgarian National Statistics Institute for the period 2019-2021 for which the Agency will receive a maximum amount of €248,111 split in several instalments. Within this context an amount of €24,811 was received in September.</p>	C 036 24/01/2022	<p>Chapter 12 +€17,791</p> <p>Chapter 35 +€2,118</p> <p>Chapter 40 +€24,811</p>

List of transfers adopted by the Director

In 2021, the Director authorised nine budgetary transfers. The total amount transferred among Titles through these transfers was €7,270.

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
2021-01	25/01/2021	<p>The Agency is changing its infrastructure to utilise cloud services and, consequently, the need for external software development was reduced. The Agency also needed to conclude a contract on accounting support for the closure of the 2020 accounts.</p> <p>The amount of €50,000 transferred between chapters 31 and 39 was a corrective action to reflect a change that occurred in the</p>	<p>Chapter 21 -€10,659</p> <p>Chapter 28 +€10,659</p> <p>Chapter 31 +€50,000</p>

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
		Agency's Programming Document during the day that was adopted by the Management Board (i.e. in December 2020).	Chapter 39 -€50,000
2021-02	24/02/2021	The Agency's recruitment expenses needed to be adapted to its actual needs.	Chapter 11 -€6,000 Chapter 12 +€6,000
2021-03	01/04/2021	Due to COVID-19 the cost of cleaning and maintenance was reduced. As from April 2021 the Agency was charged negative bank interest for its main bank account. The Agency needed to award a specific contract on consultation services.	Chapter 20 -€26,900 Chapter 23 +€11,000 Chapter 28 +€15,900
2021-04	14/06/2021	Following the completion of the new inter-institutional framework contract for the provision of internet services, an additional amount was required to cover the initial set up fees and the first year of the services. Due to COVID-19 the number of the operational staff missions was less compared to the initial estimation. Therefore, funds found to be in surplus and were transferred to projects with additional needs. In addition, further funds were needed in order to improve the FRA's website.	Chapter 20 -€20,000 Chapter 24 €22,000 Chapter 31 -€13,355 Chapter 32 €13,355 Chapter 35 €25,000 Chapter 39 -€25,000
2021-05	31/08/2021	Taking into consideration the latest recruitment plan, as well as the changes in the working regime of the staff members, funds found in surplus. These were transferred to professional training of staff and early childhood centres, to cover the following stages of the competency framework implementation for the Agency and the new enrolments related to pre-schooling. Funds were also reshuffled under Title III in order to ensure optimum use of the EU subsidy. Due to reprioritisation of the operational activities, the budget of the project D.1.3 Fundamental Rights Platform and cooperation with civil society was decreased by €22,000. In addition, the budget of the project D.1.2 Cooperation with Member States and with human rights and equality bodies at national level was decreased by €39,280. Due to other priorities, the production and translation of the output "Focus paper: components of human rights infrastructure" as the drafting of this output was postponed Due to the pandemic, the event that had been planned under the project D.1.6 Participation in the EU Framework required by Article 33.2 of the Convention on the Rights of persons with Disabilities took place online using existing FRA tools, resulting in reduced cost by €17,000. The budget of the project B.3.2 Fundamental Rights Survey was decreased by €85,000. Part of this amount was originally planned to partly cover the translation costs of summaries of the report "Crime, Safety and Victims' Rights in the EU". However, it was possible to allocate the funds required for the translations from other sources at the very . At the same time, part of the amount planned for communication activities was not used. Finally, funds originally planned to cover the costs of missions that did not take place were released too. The budget of the project A.4.3 - Children and young people's experiences of fundamental rights fulfilment - disaggregating data in existing FRA surveys was reduced by	Chapter 11 -€63,893 Chapter 12 -€28,374 Chapter 13 -€10,000 Chapter 15 +€100,000 Chapter 16 -€2,733 Chapter 18 +€10,000 Chapter 19 -€5,000 Chapter 31 +€109,795 Chapter 32 -€71,645 Chapter 34 -€78,280 Chapter 35 +€40,130

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
		€10,000 due to the fact that the costs relating to the publication of the work will take place in 2022. A working group meeting was planned to take place under the project A.3.2 Capacity building and technical assistance in the area of hate crime. Due to the COVID-19 situation this meeting took place online saving €8,000.	
2021-06	08/09/2021	Amounts were transferred within Title 2.	Chapter 21 -€1,000 Chapter 24 +€1,000
2021-07	09/09/2021	Amounts were transferred within Title 2.	Chapter 21 -€1,770 Chapter 24 +€1,770
2021-08	01/12/2021	Funds were reallocated within Title 1 to finetune the available appropriations and to allow the payment of December's salaries. The actual consumption under medical services (chapter 14) and recruitment expenses (chapter 12) was less compared to the initial estimations. In order to allow adequate funds for the replacement of ICT equipment, funds were transferred from building expenses where found to be in surplus.	Chapter 11 +€47,154 Chapter 12 -€13,090 Chapter 13 -€1916 Chapter 14 €-30,336 Chapter 17 -€1,812 Chapter 20 -€25,000 Chapter 21 +€25,000
2021-09	16/12/2021	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: <ul style="list-style-type: none"> A.4.2 Update on Handbook on European Law relating to the Rights of the Child. Following agreement with the Council of Europe, the Agency needed to translate the Handbooks on European law on specific topics into all EU languages to ensure availability to non-specialist legal professionals, judges, public prosecutors, child protection authorities, and other practitioners and organisations responsible for ensuring the legal protection of the rights of the child in the EU Member States. B.2.3 - Impact of counter-terrorism legislation on fundamental rights to allow for the translation of the terrorism report summary to 21 EU languages, and for the layout (of all summaries) and printing (of the summaries in EN, DE, EL, ES, FR, HU, NL, SE, which includes languages of Member States covered by the fieldwork). C.1.1 Providing fundamental rights expertise in the area of home affairs for the translation of the border controls pocket guide. D.1.7 Providing technical assistance to national bodies involved in assessing EU Charter compliance of EU funds for a FRANET research in a range of EU Member States, as well as at EU level. 	Chapter 11 -€21,120 Chapter 12 +€18,015 Chapter 14 -€50 Chapter 15 +€1,237 Chapter 20 -€4,002 Chapter 23 -€905 Chapter 24 -€445 Chapter 31 -€11,605 Chapter 32 -€41,480 Chapter 33 +€75,482 Chapter 34 +€23,430 Chapter 35 -€38,557

List of transfers adopted by the Management Board

In 2021, three budgetary transfers were submitted to the Management Board for approval. The total amount transferred among Titles through these transfers was €1,520,921.

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)
2021-01	20/05/2021	Following a budget revision taking into consideration the updated recruitment plan, the part-time working regime and parental leaves that have been requested as well as the COVID-19 situation, amounts found to be in surplus under Title 1 – Staff expenditure.	Title 1 -€725,000
		The Agency decided to make use of the Commission’s treasury management services and reallocated funds within Title 2 to cover this cost. The remaining surplus was transferred to Title 3.	Title 2 -€5,767
		€134,300 were used for the layout and print of the Handbook on European non-discrimination law and for translation of FRA’s work with equality bodies and civil society in all EU languages.	Title 3 +€730,767
		€11,000 were used for introduction of the trainer’s manual e-learning course in the Agency’s platform.	
		€610,500 were transferred to area of activity information society and, in particular, respect for private life and protection of personal data. Due to high policy relevance of the topic of online content moderation (e.g. through the European Commission’s proposal for a digital services act), the project ‘Online content moderation – harassment, hate speech and (incitement) to violence’ increased the number of countries covered and included a more substantial qualitative analysis. The EU’s anti-racism action plan 2020-2025 contains a reference which invites FRA to collect policing practices: “ <i>The FRA will be invited to collect and disseminate good practices promoting fair policing, building on their existing training manual and guide on preventing unlawful profiling.</i> ” Within this context the budget of the project ‘Preventing unlawful profiling’ was increased to cover the needs of thematic reports for 27 Member States.	
		€33,666 were transferred to project Collecting data for EU preparedness and crisis management. This amount covered part of the cost of four thematic reports on the new early warning and crisis management. The remaining amount that was needed for this action was covered through a local transfer.	
		€630,000 were allocated to the organisation of the Fundamental Rights Forum 2021. The Forum included up to 30 parallel running online sessions and hubs in up to 5 European cities, as well as physical participation at the main event location at the Vienna City Hall. Therefore, this increase was essential to cover the planned activities.	
		The operational reserves were decreased by €688,150 to cover part of the above mentioned needs.	
2021-02	24/09/2021	Following a second budget revision taking into consideration the part-time working regime and parental leaves that have been requested, amounts found to be in surplus under the salaries budget line.	Title 1 -€50,000
		Due to the situation with COVID-19 and the fact that most of the staff is teleworking, several budget items such as, the cost for utilities, cleaning and maintenance, fitting-out of premises, technical equipment and installations, furniture, postage costs, etc. were less than initially estimated.	Title 2 €195,272
		€75,000 were transferred to project O.1.1 Performance Monitoring and Evaluations to cover the implementation of ex-ante and ex-post evaluations as per Annex IX ‘Evaluation of the FRA’ of the adopted PD 2021-2023.	Title 3 €245,272

BT	Date of adoption	Main subject Description	Impact on appropriations (in EUR)
		€28,497 were added to the budget of the project project B.1.2 Advising on how to prevent unlawful profiling to address the EU's anti-racism action plan 2020-2025.	
		€65,187 were allocated to project E.1.1 04, Fundamental Rights Report 2022, to ensure consistency across the chapters of the FRR2022. The remaining of the funds were transferred to the operational reserves.	
2021-03	17/12/2021	Following a budget revision and taking into consideration the part-time working regime and parental leaves that have been requested, as well as the COVID-19 situation, amounts found to be in surplus and were transferred to Title 3.	Title 1 -€411,860
		Surpluses were identified under several Title 2 budget lines. €32,661 were planned for the integration of electronic signature in the Agency's workflow system. However, this development was postponed for next year. Following the conclusion of all contracts, amounts found to be in surplus under several budget lines.	Title 2 -€108,022
		Project B.2.6 Procedural safeguards in European Arrest Warrant Proceedings that has been introduced in the amended 2021 Programming Document with a budget of €320,000. In addition, project D.1.5 Applying the EU Charter of Fundamental Rights of the European Union in national law and policy making, is proposed to be increased by €262,630 to increase the outreach and use of the recently developed Charter training online tools (Charter courses) in more languages. The difference was covered by surpluses that were identified within Title 3. Funds were also reallocated among other operational projects.	Title 3 +€519,882

1.2 Budget implementation

The implementation of consolidated authorised appropriations is provided below.

Initial budget	Carry-over from 2020	Amending budgets	MB transfers	Agency transfers	Final budget	CA Actual 2021	CA Rate	PA Actual 2021	PA Rate
24,296,251	846,583	564,240	0	0	25,707,075	24,807,735	97%	17,954,380	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 2021 €	Commitments 2021 €	% Committed	Payments 2021 €	% Paid
A-1100	Basic salaries	6,480,729	6,480,729	100%	6,480,729	100%
A-1101	Family allowances	785,759	785,759	100%	785,759	100%
A-1102	Expatriation and foreign-residence allowances	943,699	943,699	100%	943,699	100%
A-1110	Staff exchanges	291,180	291,180	100%	291,180	100%
A-1113	Trainees	367,414	367,414	100%	367,414	100%
A-1115	Contract Agents	2,054,835	2,054,835	100%	2,054,835	100%

Budget Item	Budget Item Description	Appropriations 2021 €	Commitments 2021 €	% Committed	Payments 2021 €	% Paid
A-1130	Insurance against sickness	228,493	228,493	100%	228,493	100%
A-1131	Insurance against accidents & occupational disease	25,584	25,584	100%	25,584	100%
A-1132	Insurance against unemployment	90,030	90,030	100%	90,030	100%
A-1140	Childbirth and death grants	397	397	100%	397	100%
A-1141	Travel expenses for annual leave	100,083	100,083	100%	100,083	100%
A-1190	Salary weightings	634,295	634,295	100%	634,295	100%
A-1200	Recruitment expenses	47,718	47,718	100%	16,703	35%
A-1201	Travel expenses	-	-	-	-	-
A-1202	Installation resettlement and transfer allowances	-	-	-	-	-
A-1203	Removal expenses	-	-	-	-	-
A-1204	Temporary daily subsistence allowances	-	-	-	-	-
A-1300	Missions & duty travel exp & other ancillary exp.	6,844	6,844	100%	6,844	100%
A-1410	Medical service	31,503	31,503	100%	30,755	98%
A-1500	Professional training of staff	233,340	233,340	100%	79,876	34%
A-1660	External services	62,267	62,267	100%	62,267	100%
A-1700	Entertainment and representation expenses	918	918	100%	918	100%
A-1810	Social contacts between staff	794	794	100%	794	100%
A-1820	Other welfare expenditure	961,791	961,791	100%	961,791	100%
A-1830	Early childhood centres and creches	89,085	89,085	100%	89,085	100%
A-1900	Legal services	19,464	19,464	100%	14,624	75%
	Total Title I	13,456,221	13,456,221	100%	13,266,154	99%
A-2000	Rent	661,182	661,182	100%	661,182	100%
A-2010	Insurance	13,834	13,834	100%	13,834	100%
A-2020	Water Gas Electricity and Heating	59,542	59,542	100%	59,542	100%
A-2030	Cleaning and maintenance	254,355	254,355	100%	246,539	97%
A-2040	Fitting-out of premises	-	-	-	-	-
A-2050	Security and surveillance of buildings	120,494	120,494	100%	109,897	91%
A-2100	Data processing	402,083	402,083	100%	242,572	60%
A-2101	Software Development	211,681	211,681	100%	211,681	100%
A-2102	Other external services for data processing	40,839	40,839	100%	38,325	94%
A-2200	Technical equipment and installations	-	-	-	-	-
A-2203	Maintenance use & repair of tech equip. & instal.	-	-	-	-	-
A-2210	Furniture	-	-	-	-	-
A-2230	Hire of vehicles	1,500	1,500	100%	1,445	96%
A-2300	Stationery and office supplies	13,203	13,203	100%	13,203	100%

Budget Item	Budget Item Description	Appropriations 2021 €	Commitments 2021 €	% Committed	Payments 2021 €	% Paid
A-2320	Bank charges	15,288	15,288	100%	15,288	100%
A-2353	Departmental removals and associated handling	7,756	7,756	100%	5,523	71%
A-2355	Publications and reproduction of documents	-	-	-	-	-
A-2400	Postage and delivery charges	7,048	7,048	100%	4,692	67%
A-2410	Telecommunications charges	116,878	116,878	100%	67,804	58%
A-2550	Miscellaneous expenditure for meetings	6,322	6,322	100%	6,322	100%
A-2710	Publications and reproduction of documents	1,025	1,025	100%	1,025	100%
A-2800	Studies surveys and consultations	42,559	42,559	100%	15,900	37%
	Total Title II	1,975,588	1,975,588	100%	1,714,772	87%
B3-100	Equality and discrimination	3,079,051	3,079,051	100%	294,031	10%
B3-110	Racism xenophobia and related intolerance	23,943	23,943	100%	10,706	45%
B3-120	Rights of the child	375,670	375,670	100%	-	-
B3-130	Integration and social inclusion of Roma	72,048	72,048	100%	1,744	2%
B3-211	Info soc. respect for priv life & prot. pers. data	785,589	785,589	100%	108,665	14%
B3-230	Judicial cooperation except in criminal matters	531,349	531,349	100%	159,916	30%
B3-240	Victims of crime & access to justice	18,894	18,894	100%	10,928	58%
B3-300	Migration borders asylum&integration	1,062,640	1,062,640	100%	172,135	16%
B3-400	Supporting Human Rights protection systems	1,209,182	1,209,182	100%	303,563	25%
B3-500	Communication and awareness-raising	1,879,857	1,879,857	100%	1,319,127	70%
B3-900	Reserve for Title 3	-	-	-	-	-
	Total Title III	9,038,222	9,038,222	100%	2,380,815	26%
	Total C1	24,470,031	24,470,031	100%	17,361,741	71%

Implementation of C4 appropriations

Budget Item	Budget Item Description	Appropriations 2021 €	Commitments 2021 €	% Committed	Payments 2021 €	% Paid
A-1300	Missions & duty travel exp & other ancillary exp.	17,791	-	-	-	-
	Total Title I	17,791	-	-	-	-
B3-500	Communication and awareness-raising	2,118	-	-	-	-
	Total Title III	2,118	-	-	-	-
	Total C4	19,909	-	-	-	-

Implementation of C5 appropriations

Budget Item	Budget Item Description	Appropriations 2021 €	Commitments 2021 €	% Committed	Payments 2021 €	% Paid
B3-300	Migration borders asylum&integration	14,016	14,016	100%	-	-
	Total Title III	14,016	14,016	100%	-	-

Budget Item	Budget Item Description	Appropriations 2021 €	Commitments 2021 €	% Committed	Payments 2021 €	% Paid
Total C5		<u>14,016</u>	<u>14,016</u>	<u>100%</u>	-	-

Implementation of C8 appropriations

Budget Item	Budget Item Description	Appropriations 2021 €	Commitments 2021 €	% Committed	Payments 2021 €	% Paid
A-1410	Medical service	25,285	22,865	90%	22,865	90%
A-1500	Professional training of staff	3,814	2,513	66%	2,513	66%
A-1810	Social contacts between staff	3,675	3,675	100%	3,675	100%
A-1820	Other welfare expenditure	22,804	16,766	74%	16,766	74%
A-1830	Early childhood centres and creches	2,179	1,984	91%	1,984	91%
A-1900	Legal services	27,139	22,639	83%	22,639	83%
Total Title I						
A-2030	Cleaning and maintenance	8,655	6,492	75%	6,492	75%
A-2040	Fitting-out of premises	14,400	14,400	100%	14,400	100%
A-2050	Security and surveillance of buildings	8,869	8,569	97%	8,569	97%
A-2100	Data processing	39,329	39,049	99%	39,049	99%
A-2210	Furniture	8,459	8,459	100%	8,459	100%
A-2400	Postage and delivery charges	1,707	1,457	85%	1,457	85%
A-2410	Telecommunications charges	28,482	28,482	100%	28,482	100%
A-2800	Studies surveys and consultations	16,138	16,138	100%	16,138	100%
Total Title II						
B3-100	Equality and discrimination	3,419,681	3,419,194	100%	3,419,194	100%
B3-110	Racism xenophobia and related intolerance	292	109	37%	109	37%
B3-120	Rights of the child	85,145	85,145	100%	85,145	100%
B3-130	Integration and social inclusion of Roma	24,242	24,242	100%	24,242	100%
B3-211	Info soc. respect for priv life & prot. pers. data	288,440	288,363	100%	288,363	100%
B3-230	Judicial cooperation except in criminal matters	342,140	341,464	100%	341,464	100%
B3-240	Victims of crime & access to justice	214,275	207,632	97%	207,632	97%
B3-300	Migration borders asylum&integration	864,104	845,264	98%	845,264	98%
B3-400	Supporting Human Rights protection systems	373,985	360,535	96%	360,535	96%
B3-500	Communication and awareness-raising	992,739	964,630	97%	964,630	97%
B3-701	Research and data collection	89,925	89,925	100%	89,925	100%
Total Title III						
Total C8		<u>6,905,903</u>	<u>6,819,990</u>	<u>99%</u>	<u>6,819,990</u>	<u>99%</u>

Implementation of R0 appropriations

Budget Item	Budget Item Description	Appropriations 2021 €	Commitments 2021 €	% Committed	Payments 2021 €	% Paid
A-2000	Rent	360,000	200,000	56%	200,000	56%
A-2320	Bank charges	2,553	2,553	100%	2,553	100%
	Total Title II	362,553	202,553	56%	202,553	56%
B4-000	Cooperation with Financial Mechanism Office	727,529	216,884	30%	215,408	30%
B4-010	Partnership Agreements	206,162	200,354	97%	174,677	85%
	Total Title IV	933,692	417,238	45%	390,085	42%
	Total R0	1.296.245	619.791	48%	592.639	46%

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 orders was carried over from 2021 to 2022. During the financial year, fifteen (15) recovery orders were issued and fourteen were cashed as follows:

- five (5) of the recovery orders related to the 2021 European Union subsidy
- two (2) to the 2021 rent subsidy received from the Austrian authorities
- two (2) to the partnership agreement with the Financial Mechanism Office (FMO)
- one (1) to the subsidy that the Agency received from the financial Mechanism Office (FMO) for the organisation of the Fundamental Rights Forum, which, at the end of the year, was not yet cashed
- two (2) to internal assigned revenue
- two (2) to the partnership agreement with the Bulgarian National Statistics Institute, and
- one (1) to the interest received.

Participation of candidate countries in the Agency's work

Albania, North Macedonia and Serbia participated in the work of the Agency. Therefore, for 2021 the Agency received €176,333 for Albania, which included €13,333 that refer to December's 2020 contribution, €183,000 for North Macedonia and €190,000 for Serbia.

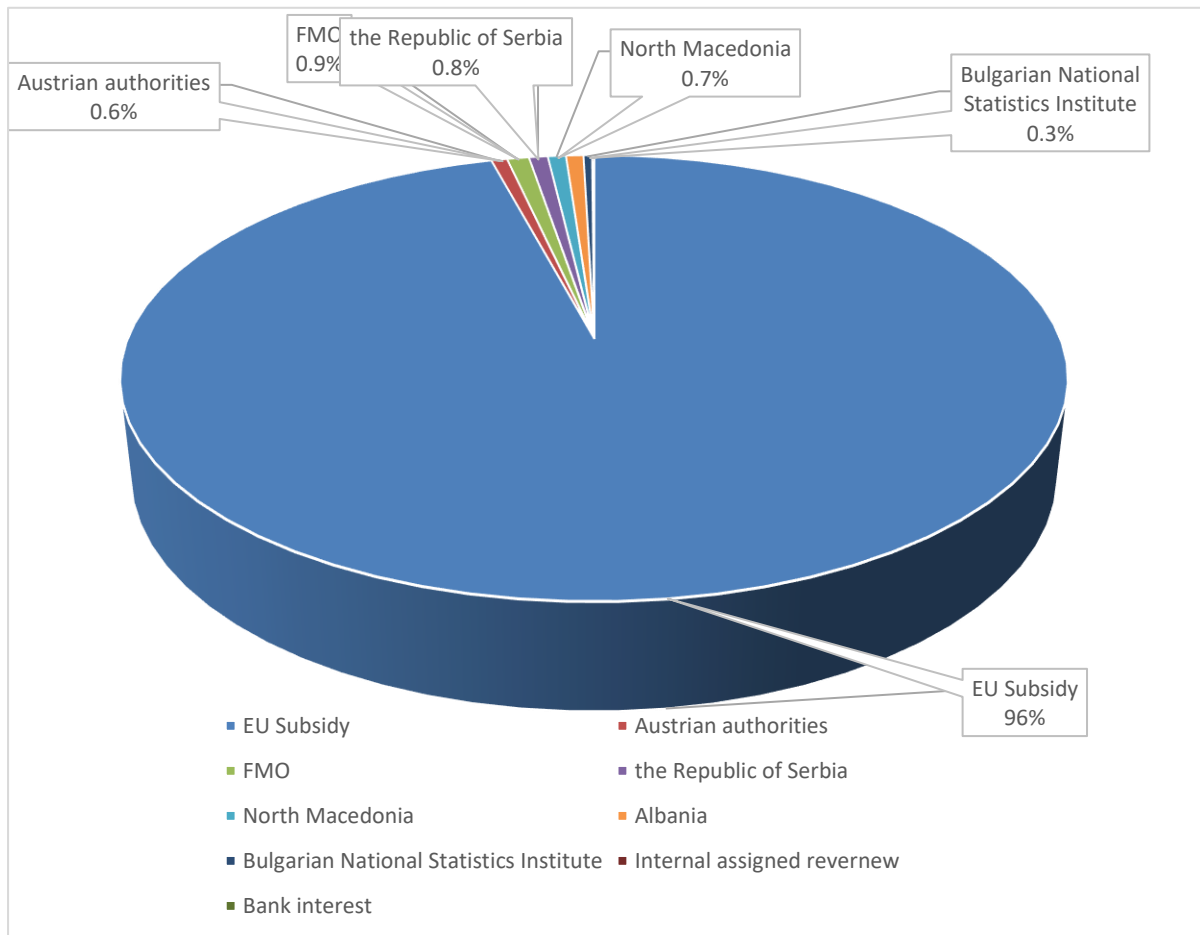
Implementation of internal assigned revenue

In 2021, the Agency received €19,909 of internal assigned revenue. This amount refers to cancelled flights (i.e. from staff missions and events) and it was carried over to 2022 where it will be consumed in priority.

Implementation of earmarked revenue

In 2021, the Agency received from the Austrian authorities the rent contribution for an amount of €160,000. 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. During 2021, the Agency received an amount of €214,286 (i.e. the eight and the ninth instalments foreseen in the agreement). Moreover, the Agency also signed a partnership agreement with the Bulgarian National Statistics Institute for the period 2019-2021 for which the Agency will receive a maximum amount of €248,111 split in several instalments. Within this context, in 2021 the Agency received €86,839.

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.

Term	Definition
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.