

European Union Agency for Fundamental Rights (FRA)

Annual Accounts of the FRA for the Financial Year ended

31 December 2021

These accounts have been drawn up by the Accounting Officer on 09th February 2022.

The opinion of the Management Board on the final accounts has been given on 19th May 2022.

The present final accounts, together with the opinion of the Management Board, will be sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council by 1st July 2022.

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



Accounting Officer

Date: 24/5/2022



Director

Date: 24/5/2022

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Certification of the Accounts

I acknowledge my responsibility for the preparation and presentation of the annual accounts of FRA in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of the FRA for the year 2021 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
FRA**

¹ COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

Introduction

General Information

The FRA is based in Vienna and its primary objective is to provide the relevant institutions, bodies, offices and agencies of the 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.

Legal Basis

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

Funding

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

Organisation of the FRA

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

FRA Management Board

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

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

Financial Reporting

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

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

External Audit

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

Discharge

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

1. Financial statements

1.1 Balance Sheet

	Note	31.12.2021	31.12.2020
		€	€
A. NON-CURRENT ASSETS			
Intangible assets	1.5.7	12,846	19,161
Property, plant and equipment	1.5.8	313,505	437,292
Financial assets		-	-
Long-term pre-financing		-	-
Long-term receivables and recoverables		-	-
		326,351	456,453
B. CURRENT ASSETS			
Inventories		-	-
Pre-financing	1.5.10	65,971	-
Receivables and recoverables	1.5.11	8,846,130	776,117
Financial assets		-	-
Cash and cash equivalents	1.5.12	9,261	8,080,715
		8,921,362	8,856,832
TOTAL ASSETS		9,247,713	9,313,285
C. NON-CURRENT LIABILITIES			
Pension and other employee benefits		-	-
Provisions for risks and liabilities		-	-
Financial liabilities		-	-
Long-term liabilities to consolidated entities		-	-
		-	-
D. CURRENT LIABILITIES			
Employee benefits		-	-
Provisions for risks and liabilities	1.5.13	-	-
Financial liabilities		-	-
Payables	1.5.14	3,095,423	2,898,616
		3,095,423	2,898,616
TOTAL LIABILITIES		3,095,423	2,898,616
E. NET ASSETS / LIABILITIES			
Reserves			
Accumulated result	1.3	6,152,290	6,414,669
		6,152,290	6,414,669
TOTAL NET ASSETS / LIABILITIES		6,152,290	6,414,669

1.2 Statement of Financial Performance

	Note	2021	2020
			€
REVENUE			
GNI based resources		-	-
VAT resources		-	-
Traditional Own Resources		-	-
Funds transferred from the Commission to other Institutions		-	-
Contributions of EFTA countries belonging to the EEA		-	-
Revenue from fixed assets adjustments		50,657	-
Recovery of expenses		-	-
European Union contribution		24,384,761	23,577,220
Other operating revenue		576,857	334,257
TOTAL OPERATING REVENUE	1.5.15	25,012,275	23,911,477
EXPENSES			
Administrative expenses		(15, 756,903)	(16,537,293)
Staff expenses		(13,261,517)	(13,557,823)
Fixed asset related expenses		(183,845)	(197,853)
Pensions		-	-
Other administrative expenses		(2,311,542)	(2,781,618)
Operating expenses		(9,517,751)	(5,511,694)
Centralized Direct Management		-	-
Centralized Indirect Management		-	-
Decentralized Management		-	-
Shared Management		-	-
Joint Management		-	-
Other operating expenses		(9,517,751)	(5,511,694)
TOTAL ADMINISTRATIVE AND OPERATING EXPENSES	1.5.16	(25,274,654)	(22,048,988)
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		(262,379)	1,862,489
Financial revenues		-	-
Financial expenses		-	-
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method		-	-
SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES		(262,379)	1,862,489
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES			
Minority interest		-	-
Extraordinary gains (+)		-	-
Extraordinary losses (-)		-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		-	-
ECONOMIC RESULT OF THE YEAR		(262,379)	1,862,489

1.3 Statement of Changes in Net Assets

	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Total Net Assets/Liabilities
	Fair value reserve	Other reserves			
	€	€	€	€	€
Balance as of 31 December 2019	-	-	5,272,699	(720,519)	4,552,180
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the Economic Result of Previous Year	-	-	(720,519)	720,519	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result of the Year	-	-	-	1,862,489	1,862,489
Balance as of 31 December 2020	-	-	4,552,180	1,862,489	6,414,669
Other revaluations	-	-	-	-	-
Fair Value Movements	-	-	-	-	-
Allocation of the economic Result of the Previous Year	-	-	1,862,489	(1,862,489)	-
Amounts Credited to Member States	-	-	-	-	-
Economic Result for the Year	-	-	-	(262,379)	(262,379)
Balance as of 31 December 2021	-	-	6,414,669	(262,379)	6,152,290

1.4 Cash Flow Statement

	2021	2020
	€	€
Economic result of the year	(262,379)	1,862,489
Operating activities		
Amortization (intangible fixed assets) +	9,435	22,514
Depreciation (tangible fixed assets) +	174,410	175,360
Increase/(decrease) in Provisions for risks and liabilities	-	-
Increase/(decrease) in Employee benefits	-	-
Increase/(decrease) in Value reduction for doubtful debts	-	-
(Increase)/decrease in Stock	-	-
(Increase)/decrease in Long term Pre-financing	-	-
(Increase)/decrease in Short Term Pre-financing	(65,971)	-
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	(8,070,013)	91,683
(Increase)/decrease in Receivables related to consolidated EC entities	-	-
Increase/(decrease) in Other Long-term liabilities	-	-
Increase/(decrease) in Accounts payable	196,807	265,736
Increase/(decrease) in Liabilities related to consolidated EC entities	-	-
(Gains)/losses on sale of Property, plant and equipment	-	-
Extraordinary items	(50,657)	-
Net cash Flow from operating activities	(8,068,368)	2,417,781
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	(3,085)	(255,210)
Proceeds from tangible and intangible fixed assets (+)	-	-
Purchase of investments	-	-
Proceeds of investments	-	-
Granting of loans	-	-
Repayments of loans	-	-
Financial revenues	-	-
2Extraordinary items	-	-
Net cash flow from investing activities	(3,085)	(255,210)
Financing activities		
Repayments of borrowings	-	-
Proceeds of borrowings	-	-
Increase/(decrease) other financial liabilities	-	-
Distributions paid to Member States (-)	-	-
Financial expenses	-	-
Extraordinary items	-	-
Net Cash Flow from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	(8,071,454)	2,162,572
Cash and cash equivalents at the beginning of the period	8,080,715	5,918,143
Cash and cash equivalents at the end of the period	9,261	8,080,715

1.5 Notes to the Financial Statements

1.5.1 Legal Basis and Accounting Rules

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

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

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

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

Application of revised EU Accounting Rule 11 Financial Instruments

On 17 December 2020, the Accounting Officer of the Commission adopted the updated EU Accounting Rule 11 *Financial Instruments* (EAR 11), which is applicable as from 1 January 2021 and replaces the previous EAR 11 adopted in 2011. The revised EAR 11 aligns the EU Accounting Rules on financial instruments to the recent changes of the underlying International Public Sector Accounting Standards (IPSAS), mainly the replacement of IPSAS 29 *Financial Instruments: Recognition and Measurement* with IPSAS 41 *Financial Instruments*.

In the current year, the FRA has applied the revised EAR 11, which introduces new requirements for 1) the classification and measurement of financial assets and financial liabilities, 2) impairment for financial assets and 3) general hedge accounting. Details of these new requirements as well as their impact on the FRA's financial statements are described in note 1.5.22 *Changes in Accounting Policies*.

1.5.2 Accounting Principles

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

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 1 "Financial Statements" and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern,

consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

1.5.3 Reporting Currency

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

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

During the year revenue and expenditure incurred in currencies other than the Euro are converted into Euro on the monthly exchange rates published by the European Commission. Realised gains and losses are taken into account in the economic outturn account of the corresponding year.

1.5.4 Chart of Accounts

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

1.5.5 Use of Estimates

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

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

1.5.6 Non-Current Assets

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

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

CLASS OF PROPERTY, PLANT AND EQUIPMENT	DEPRECIATION RATE
Software licences	25%
Computer hardware	25%

CLASS OF PROPERTY, PLANT AND EQUIPMENT	DEPRECIATION RATE
Furniture and vehicles	10% and 25%
Plant, machinery and equipment	10%, 12.5%, 14.29%, 20% and 25%
Other Fixtures and Fittings	25% and 12.5%
Leasehold improvements	10%, 12.5%, 16.7%

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

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

1.5.7 Intangible Assets

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

Internally developed intangible assets are capitalised when the relevant criteria of the EU Accounting rules are met and when the cost of its development activities is € 250,000 or above. The costs able to be capitalised include all directly attributable costs necessary to create, produce and prepare the asset in order for it to operate in the manner intended by management. Costs associated with research activities, uncapitalised development and maintenance costs are recognised as expenses as incurred.

	Computer Software (Intangible) €
Gross carrying value at 1.1.2021	760,688
Transfer of assets under construction brought forward from 2020 and installed in 2021	-
Additions in year	3,120
Disposals	-
Gross BV at 31.12.2021	763,808
Accumulated depreciation at 1.1.2021	(741,527)
Charge for 2021	(9,435)
Disposals	-
Accumulated depreciation at 31.12.2021	(750,962)
Net carrying value at 1.1.2021	19,161
Net carrying value at 31.12.2021	12,846
Assets Under Construction	-
Total net carrying value at 31.12.2021	12,846

	2021	2020
	€	€
Software development expenditure incurred in the year	170,545	347,689

1.5.8 Property, Plant and Equipment

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

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

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

	Other Fixtures and Fittings (including Leasehold Improvements)	Computer Hardware	Furniture and Vehicles	Plant Machinery and Equipment	Total
	€	€	€	€	€
Gross carrying value at 1.1.2021	2,377,976	2,114,573	582,709	7,407	5,082,665
Transfer of assets under construction brought forward from 2020 and installed in 2021	-	-	-	-	-
Transfer between asset classes	-	-	-	-	-
Additions	1,460	49,162	-	-	50,623
Disposals	(9,570)*	(586)*	(26,171)*	-	(36,326)*
Gross BV at 31.12.2021	2,369,866	2,163,149	556,538	7,407	5,096,961
Accumulated depreciation at 1.1.2021	(2,198,278)	(1,916,196)	(529,558)	(1,341)	(4,645,373)
Charge for 2021	(40,588)	(121,420)	(10,553)	(1,848)	(174,409)
Disposals	9,570	586	26,171	-	36,326
Accumulated depreciation at 31.12.2021	(2,229,296)	(2,037,030)	(513,940)	(3,189)	(4,783,456)
Net carrying value at 1.1.2021	179,698	198,377	53,151	6,066	437,292
Net carrying value at 31.12.2021	140,570	126,119	42,598	4,218	313,505

	Other Fixtures and Fittings (including Leasehold Improvements)	Computer Hardware	Furniture and Vehicles	Plant Machinery and Equipment	Total
Assets Under Construction	-	-	-	-	-
Total net carrying value at 31.12.2021	140,570	126,119	42,598	4,218	313,505

* The disposals refer to the declassification of IT and not-IT assets in line with the Commission's inventory management policy.

1.5.9 Leases

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

	2021	2020
Minimum lease payments charged to the economic outturn account	€ 880,283	€ 856,724
(operating leases – rental of office premises)		

Future minimum operating lease payments (office premises):

	2022	2021
	€	€
Amounts due within 1 year	451,922	428,362
Amounts due in > 1 year and < 5 years	-	-
Amounts due in > 5 years	-	-
Total:	451,922	428,362

The FRA has not entered into any financing leases. The lease payments relate to a rental contract which had an initial minimum lease period of ten years. The minimum lease period ended in 2018. At the end of the minimum lease period the lease becomes an indefinite contract which the FRA can terminate with three months' notice from the end of the quarter in which notice is given. Considering that by the time of preparing the accounts the lease agreement had not been terminated the future minimum operating lease payment amounts to one semester.

1.5.10 Pre-financing

	2021	2020
	€	€
Non-cleared pre-financing at end of year	150,592	29,895
Accrued charges on pre-financing	(84,621)	(29,895)
Open pre-financing at end of year	65,971	-

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

1.5.11 Receivables and Recoverables

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

	2021	2020
	€	€
Central treasury liaison accounts with the European Commission	8,035,464	-
VAT reimbursement due from Austrian authorities	76,982	61,525
Deferrals/Prepayments	713,202	704,362
Sundry amounts receivable	20,482	10,230
Total amount due in < 1 year	8,846,130	776,117

All amounts are neither past due nor impaired. No write-offs and no new or additional provisions were made in the year. The revised EAR 11 includes new requirements for the impairment of exchange receivables. It is not applicable to the impairment of non-exchange recoverables.

All recoverables concern non-exchange revenues. In a non-exchange transaction an entity receives (gives) value from (to) another entity without directly giving (receiving) an approximately equal value in exchange.

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

	2021	2020
	€	€
Counterparty with external credit rating - Austrian authorities (Moody's Aa1)	76,982	61,525
Counterparty without external credit rating - European Commission	8,035,464	-
Counterparty without external credit rating - debtors who have never defaulted	733,684	714,592
Total amount due in < 1 year	8,846,130	776,117

1.5.12 Cash and Cash Equivalents

Cash and cash equivalents include cash at hand and deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Cash and cash equivalents at the end of the reporting period, as shown in the Cash Flow Statement (1.4), can be reconciled to the related items in the consolidated statement of financial position as follows:

	2021	2020
	€	€
Raiffeisen Bank International AG	9,261	11,497
ING (Belgium) SA	-	8,069,218
Bank current accounts	9,261	8,080,715

In October 2021 the FRA joined the Commission's treasury management services. Therefore, the Agency is now sharing the Commission's bank account and, as a result, it closed its account that was maintained with ING (Belgium) SA. In addition, the FRA has a bank account with Raiffeisen Bank International AG.

1.5.13 Provisions for Risks and Liabilities

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

	2021	2020
	€	€
Provisions	-	-
Increase / (decrease) in provisions in the year	-	-

1.5.14 Payables

The FRA's financial liabilities are its payables. They are classified as current liabilities, except for when they mature more than 12 months after the balance sheet date. The FRA has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

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

	2021	2020
	€	€
Pre-financing from consolidated entity – European Commission	85,270	113,780
Payables due to consolidated entity – European Commission	-	-
Payables due to consolidated entity – Translation Centre	-	-
Total payable to Consolidated Entities	85,270	113,780
Payables due to non-consolidated entities	13,137	15,871
Open pre-financing from other contributions	543,606	640,710
Staff holiday accrual	734,313	544,683
Other accruals	1,719,097	1,583,571
Total amount due in < 1 year	3,095,423	2,898,616
Total amount due in > 1 year and < 5 years	-	-
Total amount due in > 5 years	-	-

1.5.15 Total Operating Revenue

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

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

The FRA's main sources of revenue were:

	2021	2020
	€	€
Annual Subsidy – European Commission	24,384,761	23,577,220
Amounts received from other EU Agencies	-	-
Total European Union contribution	24,384,761	23,577,220
Contributions from the Austrian government	160,000	180,000
Bank interest	-	2,553
Revenue from fixed assets adjustments	50,657	-
Other contributions	416,857	151,703
Total	25,012,275	23,911,477

1.5.16 Total Administrative and Operating Expenditure

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

The FRA's main expenditure was:

	2021	2020
	€	€
Staff related expenditure	13,261,517	13,557,823
Depreciation	183,845	197,853
Loss on asset disposals	-	-
Administrative expenditure	2,311,542	2,781,618
Operational expenditure	9,517,751	5,511,694
	25,274,654	22,048,988
Transactions with the European Commission, included above:		
Administrative expenditure	259,067	300,034
Operating expenditure	216,306	329,009
	475,373	629,043

	2021	2020
Transactions with the Translation Centre for the Bodies of the EU included above:		
Administrative expenditure	28,572	29,047
Operating expenditure	1,080,143	1,091,814
	1,108,715	1,120,862
Transactions with the European Food Safety Agency included above:		
Administrative expenditure	2,713	3,167
Operating expenditure	-	-
	2,713	3,167

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

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

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

Land and building management expenses:

	2021	2020
	€	€
Rent	880,283	856,724
<i>Out of which indexation</i>	23,560	-
Maintenance & Security - building	441,584	542,002
Taxes	-	-
Total:	1,321,867	1,398,726

1.5.17 Contingent Assets

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

	2021	2020
Contingent Assets	€	€
Guarantees received on pre-financing paid on contracts	-	-

1.5.18 Contingent Liabilities

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

	2021	2020
	€	€
Amounts contracted for at the year-end for goods and services to be delivered in future	1,654,333	1,283,366
Increase / (decrease) in contingent liabilities	370,967	(1,808,725)

Contingent liabilities related to amounts contracted for goods and services to be delivered in the future are based on the total value of commitments carried forward the end of the year. Any unused amounts on commitments carried forward will be reimbursed to the European Commission in 2023.

	2021	2020
No. of legal cases pending	4	3

The potential exposure for the pending cases is estimated between €70,000 and €150,000. This estimation takes into consideration the claimed amounts and the legal fees. These amounts are not part of the commitments carried forward at the end of the year.

1.5.19 Related Party Transactions

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

	2021	2020
AD 15	1	1
AD 14	-	-
Number of Authorising Officers at the year-end	1	1

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

1.5.20 Pension Obligations

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

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

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

1.5.21 Guarantees Provided by Third Parties

	2021	2020
	€	€
Bank guarantee	1,000,000	1,000,000

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

1.5.22 COVID-19

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

FRA structures its Programming Document on a system of priorities (1st, 2nd and 3rd), where the 3rd priorities mainly consist of negative priorities, i.e. projects or actions that had to be cancelled due to budget restrictions. However, whenever funds become available and there is availability of Human Resources, the Agency implements these negative priorities in agreement with its Management Board.

Therefore, the funds that become available due to the inability to spend them as it was initially foreseen, were transferred to 3rd priority projects and actions adding value to the EU. Finally, FRA did not suffer any reduction to its external revenue, asset values and headcount as a result of the COVID-19 situation.

1.5.23 Events after the Balance Sheet Date

War in Ukraine

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022, from an accounting point of view, is a non adjusting event, thus not requiring any adjustments to the figures reported in these financial statements

at 31 December 2021. For subsequent reporting periods, the war and its significant impact on fundamental rights across the EU may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine on the financial statements cannot be reliably estimated.

Moreover, the war in Ukraine affects the global economy triggering higher inflation rates. Therefore, both administrative and operational expenses are expected to be increased. This will result in higher costs for staff salaries, rent, research and data collection, organisation of events, etc. In case the FRA's EU subsidy for the following years remains at the levels indicated in the Multiannual Financial Framework, the number and scope of operational projects will need to be reduced in order to compensate for the increased costs.

The annual accounts and related notes were prepared using the most recently available information and this is reflected in the information presented.

1.5.24 Changes in Accounting Policies

In the current year, the FRA applied the revised EU Accounting Rule 11 *Financial Instruments* (EAR 11), following its adoption by the EU Accounting Officer of the Commission in December 2020, in line with the new IPSAS 41 *Financial Instruments*.

The management of the FRA reviewed and assessed the FRA's existing financial assets and liabilities as at 1 January 2021 based on the facts and circumstances that existed at that date and concluded that the initial application of the revised EAR 11 has the following impact on the FRA's financial assets as regards their classification and measurement:

- The financial assets such as receivables and cash and cash equivalents are classified and measured at amortised cost under the revised EAR 11.
- In relation to the impairment of financial assets, in particular cash and cash equivalents and exchange receivables, the revised EAR 11 requires an expected credit loss model as opposed to an incurred credit loss model under the old EAR 11. The revised EAR 11, unlike the old EAR 11, is not applicable to the impairment of non-exchange recoverables.
- Classification and measurement of financial liabilities (i.e. payables) of the FRA has not been modified by the requirements of the revised EAR 11.

Impairment of financial assets

In relation to the impairment of financial assets an expected credit loss model is applied. The expected credit loss model requires the FRA to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition of the financial assets.

The revised EAR 11 provides a simplified approach for measuring the loss allowance at an amount equal to lifetime expected credit losses for trade receivables without a significant

financing component (short-term trade receivables). The FRA determines the expected credit losses on these items by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Accordingly, the credit risk profile of these assets is presented based on their past due status in terms of the provision matrix.

Taking into consideration the low materiality of exchange receivables and very low history of default, as well as current economic conditions and forecasts, the management of the FRA assesses there is no significant impact of the new impairment model in 2021 and no need to recognize a loss allowance at closure date.

Write-off policy

The FRA writes off an exchange receivable when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings, or in the case of trade receivables, when the amounts are over two years past due, whichever occurs sooner. Financial assets written off may still be subject to enforcement activities under the FRA's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

1.5.25 Reconciliation Between Budgetary Outturn and Economic Outturn

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

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

	2021	2020
	€	€
Economic result (+ for surplus and - for deficit)	(262,379)	1,862,489
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	(1,362,721)	(917,264)
Adjustments for Accrual Cut-off (cut-off 29.03.N)	1,738,955	1,362,721
Unpaid invoices at year end but booked in charges (class 6)	10	11
Depreciation of intangible and tangible assets ¹	183,845	197,874

	2021	2020
Provisions ¹	99,011	90,422
Recovery Orders issued until the end of the year in class 7 and not yet cashed	(6,862)	
Prefinancing given in previous year and cleared in the year	-	-
Prefinancing received in previous year and cleared in the year	(648,438)	(730,544)
Payments made from carry over of payment appropriations	6,819,990	4,665,502
Other ²	(50,657)	-
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Asset acquisitions (less unpaid amounts)	(3,085)	(247,067)
New pre-financing paid in the year and remaining open as at the end of the year	(84,621)	-
New pre-financing received in the year and remaining open as at the end of the year	556,424	648,438
Payment appropriations carried over to next year	(7,825,912)	(7,752,486)
Cancellation of unused carried over payment appropriations from previous year	85,913	114,674
Adjustment for carry-over from the previous year of appropriations available at the end of the year arising from assigned revenue	846,583	817,941
Other		469
Total	86,053	113,180
Budgetary result (+ for surplus) ³ including amount of exchange rate differences	85,270	113,780
Amount of exchange rate differences ⁴ included in the budgetary result	(643)	(893)
Delta not explained	783	(600)

1. It is the impact of the year

2. This amount refers to income from fixed assets

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

4. If it's a gain: sign + ; if it's a loss: sign -

1.5.26 Financial Risk Management Policies

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

a. TYPES OF RISK

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

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

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

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

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

b. RISK MANAGEMENT POLICIES

Borrowing & Lending activities

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

Treasury

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

Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the Financial Rules, European Commission's Treasury Management policies, the FRA's internal control standards, and audit principles. A written memorandum of understanding and documented procedures regulate the management of the FRA's treasury and payment operations respectively, with the objective of limiting operational and financial risk and ensuring an adequate level of control. They cover the different areas of operation (for example: payment execution and cash management, cash flow forecasting, etc.).

c. CURRENCY RISKS

Borrowing & Lending activities

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

Treasury

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

d. INTEREST RATE RISK

Borrowing & Lending activities

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

Treasury

The FRA's treasury does not borrow any money and, as a consequence it is not exposed to interest rate risk. It may, however, earn interest on balances it holds on its banks accounts. Since FRA joined the Commission's treasury management services in October 2021, the treasury management policies of the European Commission apply to ensure that interest earned on the bank accounts regularly reflects market interest rates, as well as their possible fluctuation. Overnight balances held on commercial bank accounts earn interest on a daily basis but paid quarterly.

e. CREDIT RISK

Borrowing & Lending activities

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

Treasury

In October 2021 the FRA joined the European Commission's treasury management services. Therefore, the Agency is now sharing the Commission's bank account and, as a result, it closed its account that was maintained with ING (Belgium) SA. In addition, the FRA has a bank account with Raiffeisen Bank International AG

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

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

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

All bank balances are assessed to have low credit risk at each reporting date as they are held with reputable international banking institutions.

Exchange receivables

The FRA does not have significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics.

f. LIQUIDITY RISK

Borrowing & Lending activities

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

Treasury

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

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

Budgetary implementation reports

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

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

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

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

Origin of Appropriations

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

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

Composition of Appropriations Available

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

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

Calculation of the Budget Outturn

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

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

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

Payment appropriations carried over include automatic carryovers and carryovers by decision. The cancellation of unused payment appropriations carried over from the previous year shows the cancellations of appropriations carried over automatically and by decision. It also includes the decrease in assigned revenue appropriations carried over to the next year in comparison with 2021.

Budgetary principles

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

2021 Budget Outturn

		2021	2020
REVENUE			
Balancing Commission subsidy	+	24,470,031.31	23,691,000.00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+	-	-
Fee income	+	-	-
Other income	+	483,587.67	390,329.60
TOTAL REVENUE (a)		24,953,618.98	24,081,329.60
EXPENDITURE			
Title I: Staff			
Payments	-	13,266,154.09	13,386,294.09
Appropriations carried over to the following year	-	207,858.21	84,896.06
Title II: Administrative Expenses			
Payments	-	1,917,325.80	1,926,950.16
Appropriations carried over to the following year	-	420,816.03	326,039.40
Title III: Operating Expenditure			
Payments	-	2,380,815.00	1,647,545.20
Appropriations carried over to the following year	-	6,673,540.85	6,708,983.75
Title IV: Other Operating Expenditure			
Payments	-	390,085.38	117,687.57
Appropriations carried over to the following year	-	543,606.46	632,566.99
TOTAL EXPENDITURE (b)		25,800,201.84	24,899,270.41
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-846,582.84	-817,940.81
Cancellation of unused payment appropriations carried over from previous year	+	85,913.38	114,673.65
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	846,582.84	817,940.81
Exchange differences for the year (gain +/-)	+/-	-643.28	-893.46
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		85,270.10	113,780.19
Balance year N-1	+/-	113,780.19	171,003.31
Positive balance from year N-1 reimbursed in year N to the Commission	-	-113,780.19	-171,003.31
Result used for determining amounts in general accounting Commission subsidy - agency registers accrued revenue and Commission accrued expense		85,270.10	113,780.19
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		24,384,761.21	23,577,219.81
		85,270.10	113,780.19
Not included in the budget outturn:			
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	-	-

BUDGET OUTTURN FOR THE YEAR

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

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

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

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

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

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

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

2021 Budget Evolution

Item	Description	Adopted budget	Total transfers / amendments	Final budget
A-1100	Basic salaries	6,826,000	- 345,271	6,480,729
A-1101	Family allowances	780,000	5,759	785,759
A-1102	Expatriation and foreign-residence allowances	992,000	- 48,301	943,699
A-1103	Secretarial allowances	-	-	-
A-1104	Agency officials seconded outside	-	-	-
A-1110	Staff exchanges	544,000	- 252,820	291,180
A-1111	Interim services	-	-	-
A-1113	Trainees	363,000	4,414	367,414
A-1114	Special Advisers	-	-	-
A-1115	Contract Agents	2,174,000	- 119,165	2,054,835
A-1130	Insurance against sickness	232,000	- 3,507	228,493
A-1131	Insurance against accidents and occupational disease	29,000	- 3,416	25,584
A-1132	Insurance against unemployment	94,000	- 3,970	90,030
A-1140	Childbirth and death grants	1,000	- 603	397
A-1141	Travel expenses for annual leave	112,000	- 11,917	100,083
A-1178	External services	-	-	-
A-1190	Salary weightings	453,000	181,295	634,295
A-1200	Recruitment expenses	60,000	- 12,282	47,718
A-1201	Travel expenses	5,000	- 5,000	-
A-1202	Installation, resettlement and transfer allowances	20,000	- 20,000	-
A-1203	Removal expenses	20,000	- 20,000	-
A-1204	Temporary daily subsistence allowances	45,000	- 45,000	-
A-1300	Mission expenses	50,000	- 25,365	24,635
A-1410	Medical service	75,000	- 43,497	31,503
A-1420	Professional training of staff	-	-	-
A-1430	Legal services	-	-	-
A-1500	Training	175,000	58,340	233,340
A-1520	Staff exchanges	-	-	-
A-1610	Social contacts between staff	-	-	-
A-1620	Other welfare expenditure	-	-	-
A-1630	Early childhood centres and creches	-	-	-
A-1660	External services	90,000	- 27,733	62,267
A-1700	Receptions and events	3,000	- 2,082	918
A-1810	Social contacts between staff	25,000	- 24,206	794
A-1820	Other welfare expenditure	1,254,000	- 292,209	961,791
A-1830	Early childhood centres and creches	183,000	- 93,915	89,085
A-1840	Additional aid for disabled persons	-	-	-
A-1850	Restaurants and canteens	-	-	-
A-1900	Legal services	65,000	- 45,536	19,464
	Total Title I	14,670,000	- 1,195,988	13,474,012
A-2000	Rent	697,000	124,182	821,182
A-2010	Insurance	15,000	- 1,166	13,834
A-2020	Water, gas, electricity and heating	78,000	- 18,458	59,542

Item	Description	Adopted budget	Total transfers / amendments	Final budget
A-2030	Cleaning and maintenance	375,000	- 120,645	254,355
A-2040	Fitting-out of premises	40,000	- 40,000	-
A-2050	Security and surveillance of buildings	131,000	- 10,506	120,494
A-2060	Acquisition of immovable property	-	-	-
A-2090	Other expenditure on buildings	-	-	-
A-2100	Information and communication technology	378,000	24,083	402,083
A-2101	Software Development	255,000	- 43,319	211,681
A-2102	Other external services for data processing	66,000	- 25,161	40,839
A-2200	Technical equipment and installations	10,000	- 10,000	-
A-2202	Hire of technical equipment and installations	-	-	-
A-2203	Maintenance, use and repair of technical equipment and installations	3,000	- 3,000	-
A-2210	Furniture	40,000	- 40,000	-
A-2230	Hire of vehicles	2,000	- 500	1,500
A-2250	Library stocks, purchase of books	-	-	-
A-2300	Stationery and office supplies	17,000	- 3,797	13,203
A-2320	Bank charges	5,553	12,288	17,842
A-2321	Exchange-rate losses	-	-	-
A-2330	Legal expenses	-	-	-
A-2340	Damages	-	-	-
A-2350	Miscellaneous insurance	-	-	-
A-2352	Miscellaneous internal meetings expenditure	-	-	-
A-2353	Departmental removals and associated handling	30,000	- 22,244	7,756
A-2400	Postage and delivery charges	21,000	- 13,952	7,048
A-2410	Telecommunications charges	98,000	18,878	116,878
A-2411	Telecommunications equipment	-	-	-
A-2550	Meetings expenses	13,000	- 6,678	6,322
A-2700	Library stocks, purchase of books	-	-	-
A-2701	Library equipment	-	-	-
A-2702	Subscriptions to newspapers and periodicals	-	-	-
A-2703	Binding and upkeep of library books	-	-	-
A-2710	Publications and reproduction of documents	2,000	- 975	1,025
A-2800	Studies, surveys, consultations	16,000	26,559	42,559
	Total Title II	2,292,553	- 154,412	2,138,142
B-3100	Equality and discrimination	2,725,000	354,051	3,079,051
B-3110	Racism, xenophobia and related intolerance	85,000	- 61,057	23,943
B-3120	Rights of the child	115,000	260,670	375,670
B-3130	Integration and social inclusion of Roma	80,000	- 7,952	72,048
B-3211	Information society and, in particular, respect for private life and protection of personal data	200,000	585,589	785,589
B-3230	Judicial cooperation, except in criminal matters	205,000	326,349	531,349
B-3240	Victims of crime and access to justice	156,000	- 137,106	18,894
B-3300	Migration, borders, asylum and integration of refugees and migrants	710,000	366,656	1,076,656
B-3400	Supporting Human Rights protection systems	869,000	340,182	1,209,182
B-3500	Communication and awareness-raising	1,425,000	456,975	1,881,975

Item	Description	Adopted budget	Total transfers / amendments	Final budget
B-3900	Reserve for Title 3	763,698	- 763,698	0
	Total Title III	7,333,698	1,720,658	9,054,356
B-4000	Cooperation with the Financial Mechanism Office	-	107,143	107,143
B-4010	Partnership agreements	-	86,839	86,839
	Total Title IV	-	193,982	193,982
	Grand Total	24,296,251	564,240	24,860,492

2021 Budget Execution – C1 Appropriations

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic salaries	6,480,729	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%	-	-
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%	-	31,015
A-1201	Travel expenses	-	-	0%	-	0%	-	-
A-1202	Installation resettlement and transfer allowances	-	-	0%	-	0%	-	-
A-1203	Removal expenses	-	-	0%	-	0%	-	-
A-1204	Temporary daily subsistence allowances	-	-	0%	-	0%	-	-
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%	-	748
A-1500	Professional training of staff	233,340	233,340	100%	79,876	34%	-	153,464
A-1660	External services	62,267	62,267	100%	62,267	100%	-	-

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-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%	-	4,840
	Total Title I	13,456,221	13,456,221	100%	13,266,154	99%	-	190,067
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%	-	7,816
A-2040	Fitting-out of premises	-	-	0%	-	0%	-	-
A-2050	Security and surveillance of buildings	120,494	120,494	100%	109,897	91%	-	10,597
A-2100	Data processing	402,083	402,083	100%	242,572	60%	-	159,511
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%	-	2,514
A-2200	Technical equipment and installations	-	-	0%	-	0%	-	-
A-2203	Maintenance use & repair of tech equip. & instal.	-	-	0%	-	0%	-	-
A-2210	Furniture	-	-	0%	-	0%	-	-
A-2230	Hire of vehicles	1,500	1,500	100%	1,445	96%	-	55
A-2300	Stationery and office supplies	13,203	13,203	100%	13,203	100%	-	-
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%	-	2,233
A-2355	Publications and reproduction of documents	-	-	0%	-	0%	-	-

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-2400	Postage and delivery charges	7,048	7,048	100%	4,692	67%	-	2,356
A-2410	Telecommunications charges	116,878	116,878	100%	67,804	58%	-	49,074
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%	-	26,659
	Total Title II	1,975,588	1,975,588	100%	1,714,772	87%		260,816
B3-100	Equality and discrimination	3,079,051	3,079,051	100%	294,031	10%	-	2,785,019
B3-110	Racism xenophobia and related intolerance	23,943	23,943	100%	10,706	45%	-	13,237
B3-120	Rights of the child	375,670	375,670	100%	-	0%	-	375,670
B3-130	Integration and social inclusion of Roma	72,048	72,048	100%	1,744	2%	-	70,304
B3-211	Info soc. respect for priv life & prot. pers. data	785,589	785,589	100%	108,665	14%	-	676,924
B3-230	Judicial cooperation except in criminal matters	531,349	531,349	100%	159,916	30%	-	371,433
B3-240	Victims of crime & access to justice	18,894	18,894	100%	10,928	58%	-	7,966
B3-300	Migration borders asylum & integration	1,062,640	1,062,640	100%	172,135	16%	-	890,505
B3-400	Supporting Human Rights protection systems	1,209,182	1,209,182	100%	303,563	25%	-	905,619
B3-500	Communication and awareness-raising	1,879,857	1,879,857	100%	1,319,127	70%	-	560,730
B3-900	Reserve for Title 3	-	-	0%	-	0%	-	-
	Total Title III	9,038,222	9,038,222	100%	2,380,815	26%		6,657,407
	Total C1	24,470,031	24,470,031	100%	17,361,741	71%		7,108,290

2021 Budget Execution – C4 Appropriations

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	Missions & duty travel exp & other ancillary exp.	17,791	-	0%	-	0%	17,791	-
	Total Title I	17,791	-	0%	-	0%	17,791	-
B3-500	Communication and awareness-raising	2,118	-	0%	-	0%	2,118	-
	Total Title III	2,118	-	0%	-	0%	2,118	-
	Total C4	19,909	-	0%	-	0%	19,909	-

2021 Budget Execution – C5 Appropriations

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B3-300	Migration borders asylum & integration	14,016	14,016	100%	-	0%	-	14,016
	Total Title III	14,016	14,016	100%	-	0%	-	14,016
	Total C5	14,016	14,016	100%	-	0%	-	14,016

2021 Budget Execution – C8 Appropriations

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1410	Medical service	25,285	22,865	90%	22,865	90%	2,420	-
A-1500	Professional training of staff	3,814	2,513	66%	2,513	66%	1,301	-
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%	6,038	-
A-1830	Early childhood centres and creches	2,179	1,984	91%	1,984	91%	195	-
A-1900	Legal services	27,139	22,639	83%	22,639	83%	4,500	-
	Total Title I	84,896	70,443	83%	70,443	83%	14,453	-
A-2030	Cleaning and maintenance	8,655	6,492	75%	6,492	75%	2,164	-
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%	300	-
A-2100	Data processing	39,329	39,049	99%	39,049	99%	280	-
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%	250	-
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	126,039	123,045	98%	123,045	98%	2,994	-
B3-100	Equality and discrimination	3,419,681	3,419,194	100%	3,419,194	100%	487	-
B3-110	Racism xenophobia and related intolerance	292	109	37%	109	37%	183	-
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%	77	-
B3-230	Judicial cooperation except in criminal matters	342,140	341,464	100%	341,464	100%	676	-

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B3-240	Victims of crime & access to justice	214,275	207,632	97%	207,632	97%	6,643	-
B3-300	Migration borders asylum & integration	864,104	845,264	98%	845,264	98%	18,840	-
B3-400	Supporting Human Rights protection systems	373,985	360,535	96%	360,535	96%	13,451	-
B3-500	Communication and awareness-raising	992,739	964,630	97%	964,630	97%	28,109	-
B3-701	Research and data collection	89,925	89,925	100%	89,925	100%	-	-
	Total Title III	6,694,968	6,626,502	99%	6,626,502	99%	68,466	-
	Total C8	6,905,903	6,819,990	99%	6,819,990	99%	85,913	-

2021 Budget Execution – R0 Appropriations

Budget Item	Budget Item Description	Appropriations (1)	Committed Amount (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-2000	Rent	360,000	200,000	56%	200,000	56%	160,000	-
A-2320	Bank charges	2,553	2,553	100%	2,553	100%	-	-
	Total Title I	362,553	202,553	56%	202,553	56%	160,000	-
B4-000	Cooperation with Financial Mechanism Office	727,529	216,884	30%	215,408	30%	510,645	1,476
B4-010	Partnership Agreements	206,162	200,354	97%	174,677	85%	5,809	25,677
	Total Title IV	933,692	417,238	45%	390,085	42%	516,454	27,153
	Total R0	1,296,245	619,791	48%	592,639	46%	676,454	27,153