



Annual accounts of the European Union Agency for Fundamental Rights

Financial year 2022

These accounts have been drawn up by the Accounting Officer on 06/04/2023. 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 2023.

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

.....
Accounting Officer

.....
Director

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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 2022 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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



Andreas Miltos

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

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.

BACKGROUND INFORMATION NOTE

1. General background information

Establishment

The FRA provides independent, evidence-based advice to EU and national decision makers, thereby helping to make debates, policies and legislation on fundamental rights better informed and targeted. It was established by the Council Regulation (EC) No 168/2007² of 15 February 2007 as amended by Council Regulation (EU) 2022/555³ of 5 April 2022 and has its seat in Vienna, Austria.

Mission

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

Main operational activities

The FRA aims to help promote and protect fundamental rights more effectively across the EU. To do this, it consults and cooperates with its partners on:

- collecting & analysing information & data through socio-legal research
- providing independent, evidence-based advice on rights
- identifying trends by collecting and analysing comparable data
- helping better law making and implementation
- supporting rights-compliant policy responses, and
- strengthening cooperation and ties between fundamental rights actors.

Organisation of the FRA

FRA is comprised of the Management Board, the Executive Board, the Scientific Committee, the Director and the staff of the FRA. The Director is appointed by the Management Board on the basis of personal merit, experience in the field of fundamental rights and administrative and management skills.

² Council Regulation (EC) No 168/2007 of 15 February 2007 establishing a European Union Agency for Fundamental Rights, cf. <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32007R0168>

³ Council Regulation (EU) 2022/555 of 5 April 2022 amending Regulation (EC) No 168/2007 establishing a European Union Agency for Fundamental Rights <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022R0555>

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

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

The Management Board ensures that the Agency performs the tasks entrusted to it. It is the Agency's planning and monitoring body.

The Management Board is assisted by an Executive Board, which is made up of the Chairperson and the Vice-Chairperson of the Management Board, two other members of the Management Board elected by the Management Board in accordance with Article 12(5) of its funding regulation and one of the representatives of the Commission in the Management Board.

The Scientific Committee is composed of eleven independent persons, highly qualified in the field of fundamental rights. Its members are appointed by the Management Board following a transparent call for applications and selection procedure after having consulted the competent committee of the European Parliament. The Management Board ensures even geographical representation.

Source of financing

The Agency's operations are mainly financed from the general budget of the European Union through an annual subsidy.

2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial Regulation (FFR)⁴. As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the

⁴ 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

financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The provisional annual accounts prepared by the Accounting Officer are transmitted, by 1 March of the following year, to the European Court of Auditors (ECA) and to the audit company selected by the FRA. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Management Board for opinion. The final annual accounts, together with the opinion of the Management Board, are sent to the accounting officer of the Commission, the Court of Auditors, the European Parliament and the Council by 1 July of the following financial year. The ECA scrutinises the final annual accounts and includes any findings in the annual report for the European Parliament and the Council. It falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Director in respect of the implementation of the budget for a given financial year. Amongst other elements this decision is also based on a review of the accounts and the annual report of the ECA.

3. Budget and budget implementation

In 2022 the annual budget of the FRA amounted to €24,295,170 (-0.7% compared to 2021). The budget implementation of the EU subsidy in terms of commitment appropriations was 100.00%, payment appropriation implementation reached 73.59%, and 26.41% of payment appropriations were carried over to 2023.

4. Impact of the activities in the financial statements

The main impact of the year in comparison to prior year is presented below:

- revenue remained stable compared to previous year (25,012 kEUR in 2021 and 24,942 kEUR in 2022)
- increase of legal costs from 1 kEUR in 2021 to 40 kEUR in 2022, training costs from 80 kEUR in 2021 to 206 kEUR in 2022 and of expenses for missions from 7 kEUR in 2021 to 36 kEUR in 2022 due to relaxation of COVID-19 measures, and
- increase of the economic result of the year from a loss of 262 kEUR in 2021 to a loss of 57 kEUR in 2022.

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

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BALANCE SHEET

| | | EUR '000 | |
|---|---------------------|--------------|--------------|
| | Note | 31.12.2022 | 31.12.2021 |
| A. NON-CURRENT ASSETS | | | |
| <i>Intangible assets</i> | 2.1 | 8 | 13 |
| <i>Property, plant and equipment</i> | 2.2 | 276 | 314 |
| <i>Pre-financing</i> | | - | - |
| <i>Exchange receivables and non-exchange recoverables</i> | | - | - |
| | | 284 | 326 |
| B. CURRENT ASSETS | | | |
| <i>Inventories</i> | | - | - |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.3 | 8,998 | 8,846 |
| <i>Pre-financing</i> | 2.4 | - | 66 |
| <i>Contingent assets</i> | 2.5 | - | - |
| <i>Cash and cash equivalents</i> | 2.6 | 7 | 9 |
| | | 9,005 | 8,921 |
| TOTAL ASSETS | | 9,290 | 9,248 |
| C. NON-CURRENT LIABILITIES | | | |
| <i>Financial liabilities</i> | | - | - |
| <i>Long-term liabilities to consolidated entities</i> | | - | - |
| | | - | - |
| D. CURRENT LIABILITIES | | | |
| <i>Financial liabilities</i> | | - | - |
| <i>Payables and other liabilities</i> | 2.7 | 1,411 | 629 |
| <i>Accrued charges and deferred income</i> | 2.8 | 1,783 | 2,368 |
| <i>Provisions</i> | 2.9 | - | 99 |
| | | 3,194 | 3,095 |
| TOTAL LIABILITIES | | 3,194 | 3,095 |
| E. NET ASSETS | | | |
| <i>Accumulated deficit</i> | | 6,152 | 6,415 |
| <i>Economic result of the year</i> | | (57) | (262) |
| | | 6,096 | 6,152 |
| TOTAL NET ASSETS | | 6,096 | 6,152 |

STATEMENT OF FINANCIAL PERFORMANCE

| | | EUR '000 | |
|---|---------------------|-----------------|-----------------|
| | Note | 2022 | 2021 |
| REVENUE | | | |
| Revenue from non-exchange transactions | | 24,316 | 24,545 |
| <i>European Union contribution</i> | 3.1 | 24,192 | 24,385 |
| <i>Other</i> | 3.1 | 123 | 160 |
| Revenue from exchange transactions | | 626 | 468 |
| <i>Revenue from fixed assets adjustments</i> | 3.2 | (46) | 51 |
| <i>Other</i> | 3.2 | 673 | 417 |
| TOTAL REVENUE | | 24,942 | 25,012 |
| EXPENSES | | | |
| <i>Operating expenses</i> | 3.3 | (7,237) | (8,290) |
| <i>Staff expenses</i> | 3.4 | (13,303) | (13,262) |
| <i>Finance costs</i> | 3.5 | (3) | (8) |
| <i>Other expenses</i> | 3.6 | (4,364) | (3,532) |
| <i>Depreciation/Amortisation</i> | 3.7 | (92) | (183) |
| TOTAL EXPENSES | | (24,999) | (25,275) |
| ECONOMIC RESULT OF THE YEAR | | (57) | (262) |

CASHFLOW STATEMENT⁵

| | EUR '000 | |
|---|-------------|----------------|
| | 2022 | 2021 |
| <i>Economic result of the year</i> | (57) | (262) |
| Operating activities | | |
| <i>Depreciation and amortization</i> | 92 | 184 |
| <i>Increase/(decrease) in provisions</i> | (99) | - |
| <i>Increase/(decrease) in value reduction for doubtful debts</i> | - | - |
| <i>(Increase)/decrease in pre-financing</i> | 66 | (66) |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (152) | (8,070) |
| <i>Increase/(decrease) in payables</i> | 198 | 197 |
| <i>(Gains)/losses on sale of property, plant and equipment</i> | - | - |
| <i>Extraordinary items</i> | - | - |
| Net cash Flow from operating activities | 104 | (8,017) |
| Cash Flows from investing activities | | |
| <i>(Increase)/decrease in intangible assets and property, plant and equipment</i> | (50) | (3) |
| <i>Increase/(decrease) in proceeds from tangible and intangible fixed assets</i> | - | - |
| <i>Extraordinary items</i> | - | (51) |
| Net cash Flow from investing activities | (50) | (54) |
| <i>Net increase/(decrease) in cash and cash equivalents</i> | (2) | (8,071) |
| Cash and cash equivalents at the beginning of the year | 9 | 8,081 |
| Cash and cash equivalents at the end of the year | 7 | 9 |

⁵ The treasury of FRA has been integrated into the Commission's treasury system. The majority of payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables.

STATEMENT OF CHANGES IN THE NET ASSETS

EUR '000

| | Accumulated Surplus / Deficit | Economic result of the year | Net Assets / Liabilities |
|--|-------------------------------------|-----------------------------------|-----------------------------|
| Balance as at 31.12.2020 | 4,552 | 1,862 | 6,415 |
| <i>Fair Value Movements</i> | - | - | - |
| <i>Allocation 2020 economic result</i> | 1,862 | (1,862) | - |
| <i>Economic result of the year</i> | - | (262) | (262) |
| <i>Other revaluations</i> | - | - | - |
| Balance as at 31.12.2021 | 6,415 | (262) | 6,152 |
| <i>Fair Value Movements</i> | - | - | - |
| <i>Allocation 2021 economic result</i> | (262) | 262 | - |
| <i>Economic result for the year</i> | - | (57) | (57) |
| <i>Other revaluations</i> | - | - | - |
| Balance as at 31.12.2022 | 6,152 | (57) | 6,096 |



NOTES TO THE FINANCIAL STATEMENTS

1 SIGNIFIGANT ACCOUNTING POLICIES

1.1 Accounting Principles

The objectives of the financial statements are to provide information on the financial position, performance and cashflows of the FRA that is useful to a wide range of stakeholders.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

1.2 Basis for preparation

1.2.1 Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

1.2.2 Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

1.2.3 Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances, on which the estimate was based, or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and

is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.2.4 Application of new and amended European Union Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2022

There is no new EAR which became effective for annual periods beginning on or after 1 January 2022.

New EAR adopted but not yet effective at 31 December 2022

There is no new EAR which were adopted and are not yet effective for annual periods after 31 December 2022.

1.3 Balance sheet

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.

1.3.1 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable, or arises from binding arrangements. Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and when the expenses that relate solely to the development phase of the asset, are € 200,000 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.

1.3.2 Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land is not depreciated, as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

| Type of asset | Straight line depreciation rate |
|------------------|---------------------------------|
| <i>Buildings</i> | 4% to 10% |

| Type of asset | Straight line depreciation rate |
|------------------------|---------------------------------|
| Computer hardware | 25% to 33% |
| Furniture and vehicles | 10% to 25% |
| Plant and equipment | 10%, to 25% |
| Other | 10% to 33% |

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

Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.

Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee.

An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering an operating lease as a lessee, the operating lease payments are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term with neither an asset nor a liability recognised in the balance sheet.

1.3.3 Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

1.3.4 Financial assets

Financial assets are classified in the following categories: 'financial assets at fair value through surplus or deficit', 'loans and receivables', 'held-to-maturity investments' and 'available for sale financial assets'. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date. Based on this classification the entity only has 'loans and receivables'.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

Initial recognition and measurement

Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit, transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

Subsequent measurement

Loans and receivables are carried at amortised cost using the effective interest method.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

1.3.5 Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiaries do not incur eligible expenditure, they have the obligation to return the pre-financing advance to the entity. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.6 Receivables and recoverables

The EU accounting rules require a separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly.

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.7 Provisions

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

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

1.3.8 Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services, and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing received (see note 1.4.1).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

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

1.3.9 Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, or the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer. These aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4 Statement of financial performance

1.4.1 Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance, revenue is distinguished between:

(i) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers, because the transferor provides resources to the recipient entity, without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability.

(ii) Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2 Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or the incurring of liabilities that

result in decreases in net assets. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at the original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.5 Contingent assets and liabilities

1.5.1 *Contingent assets*

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

1.5.2 *Contingent liabilities*

A contingent liability is either a possible obligation of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

1.6 Consolidation

The accounts of the FRA are fully consolidated in the consolidated annual accounts of the EU.

2 NOTES TO THE BALANCE SHEET

ASSETS

2.1 Intangible assets

EUR '000

| | Computer Software (Intangible) |
|--|-----------------------------------|
| <i>Gross carrying amount at 31.12.2021</i> | 764 |
| <i>Transfer of assets under construction brought forward from 2021 and installed in 2022</i> | - |
| <i>Additions in year</i> | 1 |
| <i>Disposals</i> | (460) |
| Gross carrying amount at 31.12.2022 | 305 |
| <i>Accumulated amortisation at 31.12.2021</i> | (751) |
| <i>Amortisation charge for the year</i> | (5) |
| <i>Disposals</i> | 459 |
| Accumulated amortisation at 31.12.2022 | (297) |
| <i>Net carrying amount at 31.12.2021</i> | 13 |
| Net carrying amount at 31.12.2022 | 8 |
| <i>Assets under construction</i> | - |
| Total net carrying amount at 31.12.2022 | 8 |

The amounts under this heading entirely comprise computer software with the annual amortisation rate 25%. During 2022 FRA performed an extensive review of its inventory and disposed any unused items that had reached their end of life.

2.2 Property, plant and equipment

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

EUR '000

| | Plant and equipment | Furniture and vehicles | Computer hardware | Other | Total |
|--|------------------------|------------------------------|----------------------|--------------|--------------|
| <i>Gross carrying amount at 31.12.2021</i> | 7 | 557 | 2,163 | 2,370 | 5,097 |
| <i>Transfer of assets under construction brought forward from 2021 and installed in 2022</i> | - | - | - | - | - |
| <i>Transfer between asset classes</i> | - | - | - | - | - |
| <i>Additions</i> | 6 | 1 | 18 | 71 | 95 |
| <i>Disposals</i> | - | (49) | (836) | (51) | (937) |
| Gross carrying amount at 31.12.2022 | 13 | 508 | 1,345 | 2,389 | 4,255 |

| | Plant and equipment | Furniture and vehicles | Computer hardware | Other | Total |
|--|---------------------|------------------------|-------------------|----------------|----------------|
| <i>Accumulated depreciation at 31.12.2021</i> | (3) | (514) | (2,037) | (2,229) | (4,783) |
| <i>Depreciation charge for the year</i> | (2) | (7) | (28) | (49) | (87) |
| <i>Disposals</i> | - | 49 | 790 | 51 | 891 |
| Accumulated depreciation at 31.12.2022 | (6) | (472) | (1,275) | (2,227) | (3,979) |
| <i>Net carrying amount at 31.12.2021</i> | 4 | 43 | 126 | 141 | 314 |
| Net carrying amount at 31.12.2022 | 8 | 36 | 70 | 162 | 276 |
| <i>Assets Under Construction</i> | - | - | - | - | - |
| Total net carrying amount at 31.12.2022 | 8 | 36 | 70 | 162 | 276 |

During 2022 FRA performed an extensive review of its inventory and disposed any unused items that had reached their end of life.

2.3 Exchange receivables and non-exchange recoverables

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

| | <i>EUR '000</i> | |
|--|-----------------|--------------|
| | 2022 | 2021 |
| Non-current | | |
| <i>Recoverables from non-exchange transactions</i> | - | - |
| <i>Receivables from exchange transactions</i> | - | - |
| | - | - |
| Current | | |
| <i>Recoverables from non-exchange transactions</i> | 53 | 77 |
| <i>Receivables from exchange transactions</i> | 8,946 | 8,769 |
| | 8,998 | 8,846 |
| Total | 8,998 | 8,846 |

Current recoverables and receivables

| | <i>EUR '000</i> | |
|--|-----------------|-----------|
| | 2022 | 2021 |
| Recoverables from non-exchange transactions | | |
| <i>Member States</i> | 53 | 77 |
| | 53 | 77 |
| Receivables from exchange transactions | | |

| | 2022 | 2021 |
|---|--------------|--------------|
| <i>Customers</i> | - | - |
| <i>Central treasury liaison accounts</i> | 8,123 | 8,035 |
| <i>Deferred charges relating to exchange transactions</i> | 713 | 713 |
| <i>Other</i> | 109 | 20 |
| | 8,946 | 8,769 |
| Total | 8,998 | 8,846 |

The treasury of the FRA has been integrated into the Commission's treasury system. Because of this, all payments and receipts are processed via the Commission's central treasury system and registered on inter-company (liaison) accounts.

Recoverables from non-exchange transactions

EUR '000

| | 2022 | 2021 |
|----------------------|-----------|-----------|
| Non-current | | |
| <i>Other</i> | - | - |
| | - | - |
| Current | | |
| <i>Member States</i> | 53 | 77 |
| | 53 | 77 |
| Total | 53 | 77 |

2.4 Pre-financing

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular underlying contract, decision, agreement or basic legal act.

EUR '000

| | 2022 | 2021 |
|---|----------|-----------|
| <i>Current pre-financing</i> | 75 | 151 |
| <i>Accrued charges on pre-financing</i> | (75) | (85) |
| Total | - | 66 |

Guarantees received in respect of pre-financing

These are guarantees that the FRA requests in certain cases from beneficiaries when making advance payments (pre-financing). There are two values to disclose for this type of guarantee, the 'nominal' and the 'on-going' values. For the nominal value, the generating event is linked to the existence of the guarantee. For the on-going value, the guarantee's generating event is the pre-financing payment made against the guarantee, then reduced by subsequent clearings. At 31 December 2022 no guarantees had been requested from the beneficiaries to whom advance payments had been made).

2.5 Contingent assets

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

2.6 Cash and cash equivalents

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

| | EUR '000 | |
|---|----------|----------|
| | 2022 | 2021 |
| <i>Raiffeisen Bank International AG</i> | 7 | 9 |
| Total | 7 | 9 |

LIABILITIES

2.7 Payables

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

| | EUR '000 | |
|---|--------------|------------|
| | 2022 | 2021 |
| Current | | |
| <i>Pre-financing received from EC – balancing subsidy</i> | 103 | 85 |
| <i>Pre-financing received from other contributions</i> | 1,297 | 544 |
| <i>Other</i> | 12 | - |
| Total | 1,411 | 629 |

The most significant pre-financing amount received (kEUR 1,297) related to projects financed from the Financial Mechanism Office and other Partnership Agreements. The amount of kEUR 103 comprises the unused amount of the 2022 Commission balancing subsidy that is to be reimbursed by FRA in 2023.

2.8 Accrued charges and deferred income

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. They include amounts due to employees (e.g. accruals for untaken holidays). The calculation of accruals is based on the open amount of budgetary commitments at year-end. Concerning the provision of services, this calculation is based on the stage of completion and when we refer to supplies the event is recognised when the goods are delivered (i.e. delivery note) and accepted by the FRA. The portion of the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts.

| | <i>EUR '000</i> | |
|-----------------------|-----------------|--------------|
| | 2022 | 2021 |
| <i>Staff accrual</i> | 503 | 734 |
| <i>Other accruals</i> | 1,280 | 1,633 |
| Total | 1,783 | 2,368 |

2.9 Provisions

No provisions have been recognised for 2022.

| | <i>EUR '000</i> | | | | | |
|--|---------------------------------|----------------------------------|--|-------------------------|---------------------------------|---------------------------------|
| | Amount at 31.12.2021 | Additional provisions | Unused amounts reversed | Amounts used | Change in estimation | Amount at 31.12.2022 |
| <i>Legal cases</i> | - | - | - | - | - | - |
| <i>Reclassification of Staff Members</i> | 99 | - | - | (99) | - | - |
| <i>Other</i> | - | - | - | - | - | - |

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

2.10 Legal cases

No amounts are estimated to be paid after the year-end in relation to the on-going legal cases.

2.11 Contingent Liabilities

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.

| | <i>EUR '000</i> | |
|--|-----------------|-------------|
| | 2022 | 2021 |
| <i>Amounts contracted for at the year-end for goods and services to be delivered in future</i> | 1,070 | 1,654 |

Four legal cases remained open at the end of 2022. The potential exposure for these 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.

| | 2022 | 2021 |
|-----------------------------------|-------------|-------------|
| <i>No. of legal cases pending</i> | 4 | 4 |

3 NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1 Non-exchange revenue

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

| | <i>EUR '000</i> | |
|---|-----------------|---------------|
| | 2022 | 2021 |
| <i>European Union subsidy – European Commission</i> | 24,192 | 24,385 |
| <i>Other</i> | 123 | 160 |
| Total | 24,316 | 24,545 |

The heading European Union subsidy corresponds to the amounts of the Commission balancing subsidy used during 2022. Unused amounts are recorded as pre-financing liabilities under accounts payable (see note 2.6 above) and will be reimbursed to the Commission in 2023. The other non-exchange revenue refers to the rent contribution that was received from the Austrian government.

3.2 Exchange revenue

| | <i>EUR '000</i> | |
|--|-----------------|-------------|
| | 2022 | 2021 |
| <i>Revenue from fixed assets adjustments</i> | (46) | 51 |
| <i>Other contributions</i> | 673 | 417 |
| Total | 626 | 468 |

The heading revenue from fixed assets adjustments refers to the post capitalisation of assets. The other contributions refer to funds received under the cooperation arrangement with the Financial Mechanism Office (FMO) and the partnership agreements with the Bulgarian National Statistics Institute, the Romanian Prosecutor's Office attached to the High Court of Cassation and Justice and the Greek Ombudsman.

EXPENSES

3.3 Operating expenses

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

| | <i>EUR '000</i> | |
|------------------------|-----------------|--------------|
| | 2022 | 2021 |
| <i>Operating costs</i> | 7,237 | 8,290 |
| Total | 7,237 | 8,290 |

The amount of operating expenses under column 2021 is presented differently compared to how these were reported in 2021 Annual Accounts. As from this year the expenses with other consolidated entities are reported under heading 3.6 Other expenses.

3.4 Staff expenses

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the FRA and the Commission, the calculations of staff related costs is carried out by the Commission's Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office - PMO). The pensions of the entity staff members are covered by the Pension Scheme of European Officials. This pension scheme is a defined benefit plan, i.e. the amount of benefit an employee will receive on retirement depends on several factors, the most important of which is years of service. Both the FRA staff and the EU budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulation governing the scheme. The cost to the EU Budget is not reflected in the FRA accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the FRA, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits.

| | EUR '000 | |
|----------------------------------|----------|--------|
| | 2022 | 2021 |
| <i>Staff related expenditure</i> | 13,303 | 13,262 |

3.5 Finance costs

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

| | EUR '000 | |
|----------------------|----------|------|
| | 2022 | 2021 |
| <i>Finance costs</i> | 3 | 8 |

3.6 Other expenses

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

| | EUR '000 | |
|--|----------|------|
| | 2022 | 2021 |
| <i>Land & Building operating lease</i> | 929 | 880 |
| <i>Maintenance & Security - Building</i> | 514 | 442 |
| <i>Office Supplies & maintenance</i> | 381 | 300 |
| <i>Communications & publications</i> | 110 | 109 |
| <i>Legal Expenses</i> | 40 | 1 |
| <i>Insurance - others</i> | 13 | 14 |

| | 2022 | 2021 |
|--|--------------|--------------|
| <i>Car & Transport expenses</i> | 1 | 2 |
| <i>EPSO Costs (Recruitment)</i> | 19 | 32 |
| <i>Training Costs</i> | 206 | 80 |
| <i>Missions</i> | 36 | 7 |
| <i>Experts and related expenditure</i> | 2 | 6 |
| <i>IT costs development external costs</i> | 71 | 70 |
| <i>Other external service provider (non-IT services)</i> | 89 | 77 |
| <i>Expenses with other Consolidated entities</i> | 1,951 | 1,511 |
| <i>Amounts written off tangible fixed assets</i> | - | - |
| <i>Realised Exchange Rate Losses</i> | 2 | 1 |
| <i>Interest expense on late payment of charges</i> | - | - |
| Total | 4,364 | 3,532 |

The operating lease expenses refer to the FRA's offices in Vienna. The amounts committed to be paid during the remaining term of the above mentioned lease contracts are as follows:

EUR '000

| | Future amounts to be paid | | | Total |
|------------------|---------------------------|-------------|-----------|-------|
| | < 1 year | 1 - 5 years | > 5 years | |
| <i>Buildings</i> | 503 | - | - | 503 |

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.

3.7 Depreciation/amortisation

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

| | 2022 | 2021 |
|--|-----------|------------|
| <i>Amortisation of intangible fixed assets</i> | 5 | 9 |
| <i>Depreciation of tangible fixed assets</i> | 87 | 174 |
| Total | 92 | 183 |

4 OTHER SIGNIFICANT DISCLOSURES

4.1 Outstanding commitments not yet expensed

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents the open budgetary commitments for which payments and/or decommitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

| | <i>EUR '000</i> | |
|---|-----------------|-------------|
| | 2022 | 2021 |
| <i>Outstanding commitments not yet expensed</i> | 4,765 | 5,564 |

4.2 Related parties

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

4.3 Key management entitlements

The Director is remunerated in accordance with the Staff Regulations of the European Union, which establish the rights and obligations of all officials of the EU. The Staff Regulations are published on the Europa website.

| | 2022 | 2021 |
|-----------------|-------------|-------------|
| <i>Director</i> | AD15 | AD15 |

4.4 Guarantees Provided by Third Parties

| | <i>EUR '000</i> | |
|-----------------------|-----------------|-------------|
| | 2022 | 2021 |
| <i>Bank guarantee</i> | 1,000 | 1,000 |

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.

4.5 Events after the Balance Sheet Date

At the date of transmission of these annual accounts, no material issues were reported that would require separate disclosure under this section. The annual accounts and related notes were prepared using the most recently available information and this is reflected in the information presented.

4.6 Other events

There are no other events to be disclosed.

5 FINANCIAL RISK MANAGEMENT

5.1 Types of risk

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

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

Credit risk is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, and bankruptcy.

Liquidity risk is the risk that arises from the difficulty in 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.

5.2 Currency risks

At the end of the year, the financial assets are composed of exchange receivables and non-exchange recoverables. The financial liabilities are composed of accounts payable. Their ending balances are mainly quoted in EUR, the entity is thus not exposed to currency risk.

5.3 Credit risk

At the end of the year, the financial assets comprise exchange receivables and non-exchange recoverables that are neither past due nor impaired, the FRA is thus not exposed to credit risk.

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

| | <i>EUR '000</i> | |
|---|-----------------|--------------|
| | 2022 | 2021 |
| <i>Counterparty with external credit rating - Austrian authorities (Moody's Aa1)</i> | 53 | 77 |
| <i>Counterparty without external credit rating - European Commission</i> | 8,123 | 8,035 |
| <i>Counterparty without external credit rating - debtors who have never defaulted</i> | 823 | 734 |
| Total amount due in < 1 year | 8,998 | 8,846 |

Based on Moody's, the long term rating of Raiffeisen Bank International AG is A2.

5.4 Liquidity risk

The financial liabilities are mainly composed of accounts payable. All the accounts payable have remaining contractual maturity of less than 1 year.

THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

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1. BUDGETARY PRINCIPLES AND STRUCTURE

1.1 Budgetary principles and structure

The establishment and implementation of the FRA budget is governed by the following basic principles set out in Article 5 of the Financial Rules of the Agency (applicable from 1 July 2019):

Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the FRA's budget. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuality

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

The budget shall be drawn up and implemented in euros and the accounts shall be presented in euros.

Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

Principle of specification

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

Principle of sound financial management

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

Principle of transparency

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union within three months of their adoption.

1.2 Structure and presentation of the budget

Following the provisions of the FRA Financial Rules adopted by the Management Board on 17 May 2019, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by FRA and shall make a clear distinction between administrative appropriations and operating appropriations:

Title 1

Budget lines relating to staff expenditure such as salaries and allowances for personnel working with FRA. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure and representation costs.

Title 2

Budget lines relating to all buildings, equipment and miscellaneous administrative expenditure.

Title 3

Budget lines providing for the implementation of the activities and tasks assigned to FRA by Council Regulation (EC) No. 168/2007 of 15 February 2019 as amended by Council Regulation (EU) 2022/555 of 5 April 2022.

Title 4

Budget lines providing for the implementation of the cooperation arrangement with the Financial Mechanism Office (FMO) and the partnership agreements.

Assigned revenue budget lines

These relate to the financing of specific items of expenditure. They can be external or internal assigned revenue.

2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

| | | EUR '000 | |
|---|-------|-----------------|-----------------|
| | Title | 2022 | 2021 |
| Revenue | | 25,754 | 24,954 |
| <i>of which:</i> | | | |
| <i>European Union subsidy</i> | 20-0 | 24,295 | 24,470 |
| <i>Revenue earmarked for a specific purpose</i> | 40-0 | 1,309 | 301 |
| <i>Revenue earmarked for a specific purpose</i> | 40-4 | 27 | - |
| <i>Miscellaneous revenue</i> | 90-0 | 123 | 182 |
| Expenditure | | (18,606) | (17,954) |
| <i>of which:</i> | | | |
| <i>Staff expenditure</i> | 1 | (13,944) | (13,266) |
| <i>Administrative expenditure</i> | 2 | (2,003) | (1,917) |
| <i>Operational expenditure</i> | 3 | (2,111) | (2,381) |
| <i>Specific expenditure</i> | 4 | (549) | (390) |
| Payment appropriations carried over to the following year | | (6,415) | (7,108) |
| <i>of which:</i> | | | |
| <i>Staff expenditure</i> | 1 | (107) | (190) |
| <i>Administrative expenditure</i> | 2 | (398) | (261) |
| <i>Operational expenditure</i> | 3 | (5,910) | (6,657) |
| <i>Specific expenditure</i> | 4 | 0 | 0 |
| Cancellation of unused appropriations carried over from year n-1 | | 90 | 86 |
| Evolution of assigned revenue (B)-(A) | | (718) | 109 |
| <i>Unused appropriations at the end of current year (A)</i> | | 1,456 | 738 |
| <i>Unused appropriations at the end of previous year (B)</i> | | 738 | 847 |
| Exchange rate differences | | (2) | (1) |
| Budget result | | 103 | 85 |

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

| | 2022 | 2021 |
|--|----------------|----------------|
| ECONOMIC RESULT OF THE YEAR | (57) | (262) |
| Adjustment for accrual items (items not in the budgetary result but included in the economic result) | 5,963 | 6,773 |
| <i>Adjustments for accrual cut-off (net)</i> | (669) | 376 |
| <i>Unpaid invoices at year end but booked in expenses</i> | - | - |
| <i>Depreciation, amortisation and impairment of intangible and tangible assets</i> | 92 | 184 |
| <i>Provisions</i> | - | 99 |
| <i>Recovery orders issued in the year and not yet cashed</i> | (97) | (7) |
| <i>Prefinancing given in previous year and cleared in the year</i> | 151 | - |
| <i>Prefinancing received in previous year and cleared in the year</i> | (544) | (648) |
| <i>Payments made from carry over of payment appropriations</i> | 7,036 | 6,820 |
| <i>Post capitalisation of assets</i> | (4) | - |
| <i>Other</i> | (1) | (51) |
| Adjustment for budgetary items (item included in the budgetary result but not in the economic result) | (5,804) | (6,425) |
| <i>Asset acquisitions (less unpaid amounts)</i> | (93) | (3) |
| <i>New pre-financing paid in the year and remaining open as at the end of the year</i> | (75) | (85) |
| <i>New pre-financing received in the year and remaining open as at the end of the year</i> | 1,399 | 556 |
| <i>Recovery orders issued before 2022 and cashed before the end of the year</i> | 7 | - |
| <i>Payment appropriations carried over to next year</i> | (7,871) | (7,826) |
| <i>Cancellation of unused carried over payment appropriations from previous year</i> | 104 | 86 |
| <i>Adjustment for carry-over from the previous year of appropriations available at the end of the year arising from assigned revenue</i> | 724 | 847 |
| <i>Other</i> | - | - |
| BUDGET RESULT OF THE YEAR | 103 | 86 |

4. IMPLEMENTATION OF BUDGET REVENUE

4.1 Implementation of budget revenue – Title 2

EUR
'000

| | Item | Income appropriations | | Entitlements established | | | Revenue | | | | Out-standing |
|-------------------------|------------------------|-----------------------|--------------|--------------------------|--------------|---------------|---------------------------------|------------------------------|---------------|----------|--------------|
| | | Initial budget | Final budget | Current year | Carried over | Total | On entitlements of current year | On entitlements carried over | Total | % | |
| | | 1 | 2 | 3 | 4 | 5=3+4 | 6 | 7 | 8=6+7 | 9=8/2 | |
| 20-0 | European Union subsidy | 0 | 0 | 24 295 | 0 | 24 295 | 24 295 | 0 | 24 295 | - | 0 |
| Total Chapter 20-0 | | 0 | 0 | 24 295 | 0 | 24 295 | 24 295 | 0 | 24 295 | - | 0 |
| Total Title 20-0 | | 0 | 0 | 24 295 | 0 | 24 295 | 24 295 | 0 | 24 295 | - | 0 |

4.2 Implementation of budget revenue – Title 4

EUR '000

| | Item | Income appropriations | | Entitlements established | | | Revenue | | | | Out-standing |
|-------------------------|--|-----------------------|--------------|--------------------------|--------------|--------------|---------------------------------|------------------------------|--------------|----------|--------------|
| | | Initial budget | Final budget | Current year | Carried over | Total | On entitlements of current year | On entitlements carried over | Total | % | |
| | | 1 | 2 | 3 | 4 | 5=3+4 | 6 | 7 | 8=6+7 | 9=8/2 | |
| 40-0 | Revenue earmarked for a specific purpose | 0 | 0 | 1 399 | 7 | 1 406 | 1 302 | 7 | 1 309 | - | 97 |
| Total Chapter 40-0 | | 0 | 0 | 1 399 | 7 | 1 406 | 1 302 | 7 | 1 309 | - | 97 |
| Total Title 40-0 | | 0 | 0 | 1 399 | 7 | 1 406 | 1 302 | 7 | 1 309 | - | 97 |

EUR '000

| | Item | Income appropriations | | Entitlements established | | | Revenue | | | | Out-standing |
|-------------------------|----------------------|-----------------------|--------------|--------------------------|--------------|-----------|---------------------------------|------------------------------|-----------|----------|--------------|
| | | Initial budget | Final budget | Current year | Carried over | Total | On entitlements of current year | On entitlements carried over | Total | % | |
| | | 1 | 2 | 3 | 4 | 5=3+4 | 6 | 7 | 8=6+7 | 9=8/2 | |
| 44-0 | Amounts wrongly paid | 0 | 0 | 27 | 0 | 27 | 27 | 0 | 27 | - | 0 |
| Total Chapter 44-0 | | 0 | 0 | 27 | 0 | 27 | 27 | 0 | 27 | - | 0 |
| Total Title 40-4 | | 0 | 0 | 27 | 0 | 27 | 27 | 0 | 27 | - | 0 |

4.3 Implementation of budget revenue – Title 9

EUR
'000

| | Item | Income appropriations | | Entitlements established | | | Revenue | | | | Out-standing |
|-------------------------|-----------------------|-----------------------|--------------|--------------------------|--------------|---------------|---------------------------------|------------------------------|---------------|----------|--------------|
| | | Initial budget | Final budget | Current year | Carried over | Total | On entitlements of current year | On entitlements carried over | Total | % | |
| | | 1 | 2 | 3 | 4 | 5=3+4 | 6 | 7 | 8=6+7 | 9=8/2 | |
| 90-0 | Miscellaneous revenue | 0 | 0 | 123 | 0 | 123 | 123 | 0 | 123 | - | 0 |
| Total Chapter 90-0 | | 0 | 0 | 123 | 0 | 123 | 123 | 0 | 123 | - | 0 |
| Total Title 90-0 | | 0 | 0 | 123 | 0 | 123 | 123 | 0 | 123 | - | 0 |
| GRAND TOTAL | | | | 25 844 | 7 | 25 851 | 25 747 | 7 | 25 754 | - | 97 |

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1 Breakdown & charges in commitment appropriations

5.1.1 Breakdown & charges in commitment appropriations – Title 1

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri. available |
|--------------------|--|------------------------------|---------------------|-----------|----------------------------|---------------------------|---------------------|-------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| A-1100 | Basic salaries | 6 630 | 0 | 106 | 6 736 | 0 | 0 | 0 | 6 736 |
| A-1101 | Family allowances | 790 | 0 | 16 | 806 | 0 | 0 | 0 | 806 |
| A-1102 | Expatriation and foreign-residence allowances | 931 | 0 | 18 | 949 | 0 | 0 | 0 | 949 |
| A-1110 | Staff exchanges | 553 | 0 | (251) | 302 | 0 | 0 | 0 | 302 |
| A-1113 | Trainees | 364 | 0 | (13) | 351 | 0 | 0 | 0 | 351 |
| A-1115 | Contract Agents | 2 344 | 0 | (20) | 2 324 | 0 | 3 | 3 | 2 328 |
| A-1130 | Insurance against sickness | 222 | 0 | 15 | 237 | 0 | 0 | 0 | 237 |
| A-1131 | Insurance against accidents & occupational disease | 28 | 0 | 0 | 28 | 0 | 0 | 0 | 28 |
| A-1132 | Insurance against unemployment | 89 | 0 | 5 | 94 | 0 | 0 | 0 | 94 |
| A-1140 | Childbirth and death grants | 1 | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| A-1141 | Travel expenses for annual leave | 104 | 0 | 6 | 110 | 0 | 0 | 0 | 110 |
| A-1190 | Salary weightings | 572 | 0 | 70 | 642 | 0 | 0 | 0 | 642 |
| Total Chapter A-11 | | 12 628 | 0 | (47) | 12 581 | 0 | 3 | 3 | 12 584 |
| A-1200 | Recruitment expenses | 75 | 0 | 5 | 80 | 0 | 0 | 0 | 80 |

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| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri. available |
|--------------------|---|------------------------------|---------------------|-----------|----------------------------|---------------------------|---------------------|-------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| A-1201 | Travel expenses | 10 | 0 | (9) | 1 | 0 | 0 | 0 | 1 |
| A-1202 | Installation resettlement and transfer allowances | 30 | 0 | (23) | 7 | 0 | 0 | 0 | 7 |
| A-1203 | Removal expenses | 45 | 0 | (45) | 0 | 0 | 0 | 0 | 0 |
| A-1204 | Temporary daily subsistence allowances | 55 | 0 | (43) | 12 | 0 | 0 | 0 | 12 |
| Total Chapter A-12 | | 215 | 0 | (115) | 100 | 0 | 0 | 0 | 100 |
| A-1300 | Missions & duty travel exp & other ancillary exp. | 97 | 0 | (78) | 19 | 0 | 18 | 18 | 37 |
| Total Chapter A-13 | | 97 | 0 | (78) | 19 | 0 | 18 | 18 | 37 |
| A-1410 | Medical service | 75 | 0 | (11) | 64 | 0 | 0 | 0 | 64 |
| Total Chapter A-14 | | 75 | 0 | (11) | 64 | 0 | 0 | 0 | 64 |
| A-1500 | Professional training of staff | 225 | 0 | (105) | 120 | 0 | 0 | 0 | 120 |
| Total Chapter A-15 | | 225 | 0 | (105) | 120 | 0 | 0 | 0 | 120 |
| A-1660 | External services | 133 | 0 | (28) | 105 | 0 | 0 | 0 | 105 |
| Total Chapter A-16 | | 133 | 0 | (28) | 105 | 0 | 0 | 0 | 105 |
| A-1700 | Entertainment and representation expenses | 3 | 0 | (3) | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-17 | | 3 | 0 | (3) | 0 | 0 | 0 | 0 | 0 |
| A-1810 | Social contacts between staff | 25 | 0 | (5) | 20 | 0 | 0 | 0 | 20 |
| A-1820 | Other welfare expenditure | 1 115 | 0 | (213) | 902 | 0 | 0 | 0 | 902 |
| A-1830 | Early childhood centres and creches | 149 | 0 | (79) | 70 | 0 | 0 | 0 | 70 |
| Total Chapter A-18 | | 1 289 | 0 | (296) | 993 | 0 | 0 | 0 | 993 |
| A-1900 | Legal services | 70 | 0 | (18) | 52 | 0 | 0 | 0 | 52 |

Annual accounts of the European Union Agency for Fundamental Rights 2022

| | Item | Budget appropriations | | | | Additional appropriations | | | Total approp. available |
|------------------------|------|------------------------|------------------|---------------|----------------------|---------------------------|------------------|-----------|-------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| Total Chapter A-19 | | 70 | 0 | (18) | 52 | 0 | 0 | 0 | 52 |
| Total Title A-1 | | 14 735 | 0 | (701) | 14 034 | 0 | 21 | 21 | 14 055 |

5.1.2 Breakdown & charges in commitment appropriations – Title 2

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total approp. available |
|--------------------|---|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|-------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| A-2000 | Rent | 745 | 0 | 9 | 754 | 0 | 280 | 280 | 1 034 |
| A-2010 | Insurance | 15 | 0 | (1) | 14 | 0 | 0 | 0 | 14 |
| A-2020 | Water Gas Electricity and Heating | 77 | 0 | 2 | 79 | 0 | 0 | 0 | 79 |
| A-2030 | Cleaning and maintenance | 366 | 0 | (54) | 312 | 0 | 0 | 0 | 312 |
| A-2040 | Fitting-out of premises | 50 | 0 | (44) | 6 | 0 | 0 | 0 | 6 |
| A-2050 | Security and surveillance of buildings | 138 | 0 | (7) | 131 | 0 | 0 | 0 | 131 |
| Total Chapter A-20 | | 1 391 | 0 | (95) | 1 296 | 0 | 280 | 280 | 1 576 |
| A-2100 | Data processing | 367 | 0 | 50 | 417 | 0 | 0 | 0 | 417 |
| A-2101 | Software Development | 206 | 0 | (42) | 164 | 0 | 0 | 0 | 164 |
| A-2102 | Other external services for data processing | 145 | 0 | 12 | 157 | 0 | 0 | 0 | 157 |
| Total Chapter A-21 | | 718 | 0 | 20 | 738 | 0 | 0 | 0 | 738 |

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| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri- available |
|------------------------|---|------------------------------|---------------------|---------------|----------------------------|---------------------------|---------------------|------------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| A-2200 | Technical equipment and installations | 20 | 0 | (13) | 7 | 0 | 0 | 0 | 7 |
| A-2203 | Maintenance use & repair of tech equip. & instal. | 5 | 0 | (5) | 0 | 0 | 0 | 0 | 0 |
| A-2210 | Furniture | 40 | 0 | (36) | 4 | 0 | 0 | 0 | 4 |
| A-2230 | Hire of vehicles | 2 | 0 | (1) | 1 | 0 | 0 | 0 | 1 |
| Total Chapter A-22 | | 67 | 0 | (56) | 11 | 0 | 0 | 0 | 11 |
| A-2300 | Stationery and office supplies | 17 | 0 | (8) | 9 | 0 | 0 | 0 | 9 |
| A-2320 | Bank charges | 18 | 0 | 0 | 18 | 0 | 0 | 0 | 18 |
| A-2353 | Departmental removals and associated handling | 50 | 0 | (31) | 19 | 0 | 0 | 0 | 19 |
| Total Chapter A-23 | | 85 | 0 | (39) | 46 | 0 | 0 | 0 | 46 |
| A-2400 | Postage and delivery charges | 21 | 0 | (18) | 3 | 0 | 0 | 0 | 3 |
| A-2410 | Telecommunications charges | 119 | 0 | (15) | 104 | 0 | 0 | 0 | 104 |
| Total Chapter A-24 | | 140 | 0 | (32) | 108 | 0 | 0 | 0 | 108 |
| A-2550 | Miscellaneous expenditure for meetings | 13 | 0 | (11) | 2 | 0 | 0 | 0 | 2 |
| Total Chapter A-25 | | 13 | 0 | (11) | 2 | 0 | 0 | 0 | 2 |
| A-2710 | Publications and reproduction of documents | 2 | 0 | (1) | 1 | 0 | 0 | 0 | 1 |
| Total Chapter A-27 | | 2 | 0 | (1) | 1 | 0 | 0 | 0 | 1 |
| A-2800 | Studies surveys and consultations | 35 | 0 | 4 | 39 | 0 | 0 | 0 | 39 |
| Total Chapter A-28 | | 35 | 0 | 4 | 39 | 0 | 0 | 0 | 39 |
| Total Title A-2 | | 2 451 | 0 | (210) | 2 241 | 0 | 280 | 280 | 2 521 |

5.1.3 Breakdown & charges in commitment appropriations – Title 3

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total appopr. available |
|-------------------------|--|------------------------|------------------|------------|----------------------|---------------------------|------------------|-----------|-------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| B3-100 | Equality and discrimination | 612 | 0 | 728 | 1 339 | 0 | 0 | 0 | 1 339 |
| B3-110 | Racism xenophobia and related intolerance | 777 | 0 | (133) | 644 | 0 | 0 | 0 | 644 |
| B3-120 | Rights of the child | 90 | 0 | 975 | 1 065 | 0 | 0 | 0 | 1 065 |
| B3-130 | Integration and social inclusion of Roma | 80 | 0 | (66) | 14 | 0 | 0 | 0 | 14 |
| Total Chapter B3-1 | | 1 559 | 0 | 1 504 | 3 062 | 0 | 0 | 0 | 3 062 |
| B3-211 | Info soc. respect for priv life & prot. pers. data | 245 | 0 | 83 | 328 | 0 | 0 | 0 | 328 |
| B3-230 | Judicial cooperation except in criminal matters | 255 | 0 | (6) | 249 | 0 | 0 | 0 | 249 |
| B3-240 | Victims of crime & access to justice | 1 319 | 0 | 45 | 1 363 | 0 | 0 | 0 | 1 363 |
| Total Chapter B3-2 | | 1 819 | 0 | 121 | 1 940 | 0 | 0 | 0 | 1 940 |
| B3-300 | Migration borders asylum & integration | 885 | 0 | (333) | 552 | 0 | 27 | 27 | 579 |
| Total Chapter B3-3 | | 885 | 0 | (333) | 552 | 0 | 27 | 27 | 579 |
| B3-400 | Supporting Human Rights protection systems | 1 437 | 0 | (162) | 1 275 | 0 | 0 | 0 | 1 275 |
| Total Chapter B3-4 | | 1 437 | 0 | (162) | 1 275 | 0 | 0 | 0 | 1 275 |
| B3-500 | Communication and awareness-raising | 1 410 | 0 | (219) | 1 191 | 0 | 9 | 9 | 1 200 |
| Total Chapter B3-5 | | 1 410 | 0 | (219) | 1 191 | 0 | 9 | 9 | 1 200 |
| B3-900 | Reserve for Title 3 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 |
| Total Chapter B3-9 | | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 |
| Total Title B0-3 | | 7 109 | 0 | 911 | 8 021 | 0 | 36 | 36 | 8 056 |

5.1.4 Breakdown & charges in commitment appropriations – Title 4

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri- available |
|-------------------------|---|------------------------------|---------------------|-------------|----------------------------|---------------------------|---------------------|--------------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| B4-000 | Cooperation with Financial Mechanism Office | 0 | 0 | 0 | 0 | 0 | 618 | 618 | 618 |
| B4-010 | Partnership Agreements | 0 | 0 | 0 | 0 | 0 | 1 203 | 1 203 | 1 203 |
| Total Chapter B4-0 | | 0 | 0 | 0 | 0 | 0 | 1 820 | 1 820 | 1 820 |
| Total Title B0-4 | | 0 | 0 | 0 | 0 | 0 | 1 820 | 1 820 | 1 820 |
| GRAND TOTAL | | 24 295 | 0 | (0) | 24 295 | 0 | 2 157 | 2 157 | 26 453 |

5.2 Breakdown & charges in payment appropriations

5.2.1 Breakdown & charges in commitment appropriations – Title 1

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri. available |
|--------------------|--|------------------------------|---------------------|-----------|----------------------------|---------------------------|---------------------|-------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| A-1100 | Basic salaries | 6 630 | 0 | 106 | 6 736 | 0 | 0 | 0 | 6 736 |
| A-1101 | Family allowances | 790 | 0 | 16 | 806 | 0 | 0 | 0 | 806 |
| A-1102 | Expatriation and foreign-residence allowances | 931 | 0 | 18 | 949 | 0 | 0 | 0 | 949 |
| A-1110 | Staff exchanges | 553 | 0 | (251) | 302 | 0 | 0 | 0 | 302 |
| A-1113 | Trainees | 364 | 0 | (13) | 351 | 0 | 0 | 0 | 351 |
| A-1115 | Contract Agents | 2 344 | 0 | (20) | 2 324 | 0 | 3 | 3 | 2 328 |
| A-1130 | Insurance against sickness | 222 | 0 | 15 | 237 | 0 | 0 | 0 | 237 |
| A-1131 | Insurance against accidents & occupational disease | 28 | 0 | 0 | 28 | 0 | 0 | 0 | 28 |
| A-1132 | Insurance against unemployment | 89 | 0 | 5 | 94 | 0 | 0 | 0 | 94 |
| A-1140 | Childbirth and death grants | 1 | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| A-1141 | Travel expenses for annual leave | 104 | 0 | 6 | 110 | 0 | 0 | 0 | 110 |
| A-1190 | Salary weightings | 572 | 0 | 70 | 642 | 0 | 0 | 0 | 642 |
| Total Chapter A-11 | | 12 628 | 0 | (47) | 12 581 | 0 | 3 | 3 | 12 584 |
| A-1200 | Recruitment expenses | 75 | 0 | 5 | 80 | 31 | 0 | 31 | 111 |
| A-1201 | Travel expenses | 10 | 0 | (9) | 1 | 0 | 0 | 0 | 1 |
| A-1202 | Installation resettlement and transfer allowances | 30 | 0 | (23) | 7 | 0 | 0 | 0 | 7 |

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| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri. available |
|--------------------|---|------------------------------|---------------------|-----------|----------------------------|---------------------------|---------------------|-------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| A-1203 | Removal expenses | 45 | 0 | (45) | 0 | 0 | 0 | 0 | 0 |
| A-1204 | Temporary daily subsistence allowances | 55 | 0 | (43) | 12 | 0 | 0 | 0 | 12 |
| Total Chapter A-12 | | 215 | 0 | (115) | 100 | 31 | 0 | 31 | 131 |
| A-1300 | Missions & duty travel exp & other ancillary exp. | 97 | 0 | (78) | 19 | 0 | 18 | 18 | 37 |
| Total Chapter A-13 | | 97 | 0 | (78) | 19 | 0 | 18 | 18 | 37 |
| A-1410 | Medical service | 75 | 0 | (11) | 64 | 1 | 0 | 1 | 64 |
| Total Chapter A-14 | | 75 | 0 | (11) | 64 | 1 | 0 | 1 | 64 |
| A-1500 | Professional training of staff | 225 | 0 | (105) | 120 | 153 | 0 | 153 | 273 |
| Total Chapter A-15 | | 225 | 0 | (105) | 120 | 153 | 0 | 153 | 273 |
| A-1660 | External services | 133 | 0 | (28) | 105 | 0 | 0 | 0 | 105 |
| Total Chapter A-16 | | 133 | 0 | (28) | 105 | 0 | 0 | 0 | 105 |
| A-1700 | Entertainment and representation expenses | 3 | 0 | (3) | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-17 | | 3 | 0 | (3) | 0 | 0 | 0 | 0 | 0 |
| A-1810 | Social contacts between staff | 25 | 0 | (5) | 20 | 0 | 0 | 0 | 20 |
| A-1820 | Other welfare expenditure | 1 115 | 0 | (213) | 902 | 0 | 0 | 0 | 902 |
| A-1830 | Early childhood centres and creches | 149 | 0 | (79) | 70 | 0 | 0 | 0 | 70 |
| Total Chapter A-18 | | 1 289 | 0 | (296) | 993 | 0 | 0 | 0 | 993 |
| A-1900 | Legal services | 70 | 0 | (18) | 52 | 5 | 0 | 5 | 57 |
| Total Chapter A-19 | | 70 | 0 | (18) | 52 | 5 | 0 | 5 | 57 |

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| | Item | Budget appropriations | | | | Additional appropriations | | | Total approp. available |
|------------------------|------|------------------------|------------------|---------------|----------------------|---------------------------|------------------|------------|-------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| Total Title A-1 | | 14 735 | 0 | (701) | 14 034 | 190 | 21 | 211 | 14 245 |

5.2.2 Breakdown & charges in commitment appropriations – Title 2

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total approp. available |
|---------------------------|---|------------------------|------------------|--------------|----------------------|---------------------------|------------------|------------|-------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| A-2000 | Rent | 745 | 0 | 9 | 754 | 0 | 280 | 280 | 1 034 |
| A-2010 | Insurance | 15 | 0 | (1) | 14 | 0 | 0 | 0 | 14 |
| A-2020 | Water Gas Electricity and Heating | 77 | 0 | 2 | 79 | 0 | 0 | 0 | 79 |
| A-2030 | Cleaning and maintenance | 366 | 0 | (54) | 312 | 8 | 0 | 8 | 319 |
| A-2040 | Fitting-out of premises | 50 | 0 | (44) | 6 | 0 | 0 | 0 | 6 |
| A-2050 | Security and surveillance of buildings | 138 | 0 | (7) | 131 | 11 | 0 | 11 | 141 |
| Total Chapter A-20 | | 1 391 | 0 | (95) | 1 296 | 18 | 280 | 298 | 1 594 |
| A-2100 | Data processing | 367 | 0 | 50 | 417 | 160 | 0 | 160 | 577 |
| A-2101 | Software Development | 206 | 0 | (42) | 164 | 0 | 0 | 0 | 164 |
| A-2102 | Other external services for data processing | 145 | 0 | 12 | 157 | 3 | 0 | 3 | 159 |
| Total Chapter A-21 | | 718 | 0 | 20 | 738 | 162 | 0 | 162 | 900 |

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| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri- available |
|------------------------|---|------------------------------|---------------------|---------------|----------------------------|---------------------------|---------------------|------------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| A-2200 | Technical equipment and installations | 20 | 0 | (13) | 7 | 0 | 0 | 0 | 7 |
| A-2203 | Maintenance use & repair of tech equip. & instal. | 5 | 0 | (5) | 0 | 0 | 0 | 0 | 0 |
| A-2210 | Furniture | 40 | 0 | (36) | 4 | 0 | 0 | 0 | 4 |
| A-2230 | Hire of vehicles | 2 | 0 | (1) | 1 | 0 | 0 | 0 | 1 |
| Total Chapter A-22 | | 67 | 0 | (56) | 11 | 0 | 0 | 0 | 11 |
| A-2300 | Stationery and office supplies | 17 | 0 | (8) | 9 | 0 | 0 | 0 | 9 |
| A-2320 | Bank charges | 18 | 0 | 0 | 18 | 0 | 0 | 0 | 18 |
| A-2353 | Departmental removals and associated handling | 50 | 0 | (31) | 19 | 2 | 0 | 2 | 21 |
| Total Chapter A-23 | | 85 | 0 | (39) | 46 | 2 | 0 | 2 | 48 |
| A-2400 | Postage and delivery charges | 21 | 0 | (18) | 3 | 2 | 0 | 2 | 6 |
| A-2410 | Telecommunications charges | 119 | 0 | (15) | 104 | 49 | 0 | 49 | 153 |
| Total Chapter A-24 | | 140 | 0 | (32) | 108 | 51 | 0 | 51 | 159 |
| A-2550 | Miscellaneous expenditure for meetings | 13 | 0 | (11) | 2 | 0 | 0 | 0 | 2 |
| Total Chapter A-25 | | 13 | 0 | (11) | 2 | 0 | 0 | 0 | 2 |
| A-2710 | Publications and reproduction of documents | 2 | 0 | (1) | 1 | 0 | 0 | 0 | 1 |
| Total Chapter A-27 | | 2 | 0 | (1) | 1 | 0 | 0 | 0 | 1 |
| A-2800 | Studies surveys and consultations | 35 | 0 | 4 | 39 | 27 | 0 | 27 | 66 |
| Total Chapter A-28 | | 35 | 0 | 4 | 39 | 27 | 0 | 27 | 66 |
| Total Title A-2 | | 2 451 | 0 | (210) | 2 241 | 261 | 280 | 541 | 2 782 |

5.2.3 Breakdown & charges in commitment appropriations – Title 3

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri. available |
|--------------------|--|------------------------------|---------------------|-----------|----------------------------|---------------------------|---------------------|-------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| B3-100 | Equality and discrimination | 612 | 0 | 728 | 1 339 | 2 785 | 0 | 2 785 | 4 124 |
| B3-110 | Racism xenophobia and related intolerance | 777 | 0 | (133) | 644 | 13 | 0 | 13 | 657 |
| B3-120 | Rights of the child | 90 | 0 | 975 | 1 065 | 376 | 0 | 376 | 1 441 |
| B3-130 | Integration and social inclusion of Roma | 80 | 0 | (66) | 14 | 70 | 0 | 70 | 85 |
| Total Chapter B3-1 | | 1 559 | 0 | 1 504 | 3 062 | 3 244 | 0 | 3 244 | 6 307 |
| B3-211 | Info soc. respect for priv life & prot. pers. data | 245 | 0 | 83 | 328 | 677 | 0 | 677 | 1 004 |
| B3-230 | Judicial cooperation except in criminal matters | 255 | 0 | (6) | 249 | 371 | 0 | 371 | 620 |
| B3-240 | Victims of crime & access to justice | 1 319 | 0 | 45 | 1 363 | 8 | 0 | 8 | 1 371 |
| Total Chapter B3-2 | | 1 819 | 0 | 121 | 1 940 | 1 056 | 0 | 1 056 | 2 996 |
| B3-300 | Migration borders asylum & integration | 885 | 0 | (333) | 552 | 905 | 27 | 932 | 1 484 |
| Total Chapter B3-3 | | 885 | 0 | (333) | 552 | 905 | 27 | 932 | 1 484 |
| B3-400 | Supporting Human Rights protection systems | 1 437 | 0 | (162) | 1 275 | 906 | 0 | 906 | 2 180 |
| Total Chapter B3-4 | | 1 437 | 0 | (162) | 1 275 | 906 | 0 | 906 | 2 180 |
| B3-500 | Communication and awareness-raising | 1 410 | 0 | (219) | 1 191 | 561 | 9 | 570 | 1 761 |
| Total Chapter B3-5 | | 1 410 | 0 | (219) | 1 191 | 561 | 9 | 570 | 1 761 |
| B3-900 | Reserve for Title 3 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 |

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| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri. available |
|-------------------------|------|------------------------------|---------------------|------------|----------------------------|---------------------------|---------------------|--------------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| Total Chapter B3-9 | | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 |
| Total Title B0-3 | | 7 109 | 0 | 911 | 8 021 | 6 671 | 36 | 6 707 | 14 728 |

5.2.4 Breakdown & charges in commitment appropriations – Title 4

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total appropri. available |
|-------------------------|---|------------------------------|---------------------|-------------|----------------------------|---------------------------|---------------------|--------------|---------------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| B4-000 | Cooperation with Financial Mechanism Office | 0 | 0 | 0 | 0 | 0 | 619 | 619 | 619 |
| B4-010 | Partnership Agreements | 0 | 0 | 0 | 0 | 0 | 1 226 | 1 226 | 1 226 |
| Total Chapter B4-0 | | 0 | 0 | 0 | 0 | 0 | 1 846 | 1 846 | 1 846 |
| Total Title B0-4 | | 0 | 0 | 0 | 0 | 0 | 1 846 | 1 846 | 1 846 |
| GRAND TOTAL | | 24 295 | 0 | (0) | 24 295 | 7 122 | 2 183 | 9 305 | 33 600 |

5.3 Implementation of commitment appropriations

5.3.1 Implementation of commitment appropriations – Title 1

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |
|--------|--|-------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|-------|--------------------------|------------------|----------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| A-1100 | Basic salaries | 6 736 | 6 736 | 0 | 0 | 6 736 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1101 | Family allowances | 806 | 806 | 0 | 0 | 806 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1102 | Expatriation and foreign-residence allowances | 949 | 949 | 0 | 0 | 949 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1110 | Staff exchanges | 302 | 302 | 0 | 0 | 302 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1113 | Trainees | 351 | 351 | 0 | 0 | 351 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1115 | Contract Agents | 2 328 | 2 324 | 0 | 0 | 2 324 | 100 % | 3 | 0 | 3 | 0 | 0 | 0 | 0 |
| A-1130 | Insurance against sickness | 237 | 237 | 0 | 0 | 237 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1131 | Insurance against accidents & occupational disease | 28 | 28 | 0 | 0 | 28 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1132 | Insurance against unemployment | 94 | 94 | 0 | 0 | 94 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1141 | Travel expenses for annual leave | 110 | 110 | 0 | 0 | 110 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1190 | Salary weightings | 642 | 642 | 0 | 0 | 642 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |
|--------------------|---|-------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|-------|--------------------------|------------------|----------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| Total Chapter A-11 | | 12 584 | 12 581 | 0 | 0 | 12 581 | 100 % | 3 | 0 | 3 | 0 | 0 | 0 | 0 |
| A-1200 | Recruitment expenses | 80 | 80 | 0 | 0 | 80 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1201 | Travel expenses | 1 | 1 | 0 | 0 | 1 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1202 | Installation resettlement and transfer allowances | 7 | 7 | 0 | 0 | 7 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1204 | Temporary daily subsistence allowances | 12 | 12 | 0 | 0 | 12 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-12 | | 100 | 100 | 0 | 0 | 100 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1300 | Missions & duty travel exp & other ancillary exp. | 37 | 19 | 0 | 18 | 37 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-13 | | 37 | 19 | 0 | 18 | 37 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1410 | Medical service | 64 | 64 | 0 | 0 | 64 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-14 | | 64 | 64 | 0 | 0 | 64 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1500 | Professional training of staff | 120 | 120 | 0 | 0 | 120 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-15 | | 120 | 120 | 0 | 0 | 120 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1660 | External services | 105 | 105 | 0 | 0 | 105 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-16 | | 105 | 105 | 0 | 0 | 105 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |

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| | Item | Total approp. available | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
|------------------------|---|-------------------------|--------------------------|------------------|----------------------|---------------|--------------|-----------------|-------------|----------|--------------------------|------------------|----------------------|-------------|
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| A-1700 | Entertainment and representation expenses | 0 | 0 | 0 | 0 | 0 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-17 | | 0 | 0 | 0 | 0 | 0 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1810 | Social contacts between staff | 20 | 20 | 0 | 0 | 20 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1820 | Other welfare expenditure | 902 | 902 | 0 | 0 | 902 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1830 | Early childhood centres and creches | 70 | 70 | 0 | 0 | 70 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-18 | | 993 | 993 | 0 | 0 | 993 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1900 | Legal services | 52 | 52 | 0 | 0 | 52 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-19 | | 52 | 52 | 0 | 0 | 52 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Title A-1 | | 14 055 | 14 034 | 0 | 18 | 14 051 | 100 % | 3 | 0 | 3 | 0 | 0 | 0 | 0 |

5.3.2 Implementation of commitment appropriations – Title 2

EUR
'000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |
|--------------------|---|-------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|-------|--------------------------|------------------|----------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| A-2000 | Rent | 1 034 | 754 | 0 | 160 | 914 | 88 % | 120 | 0 | 120 | 0 | 0 | 0 | 0 |
| A-2010 | Insurance | 14 | 14 | 0 | 0 | 14 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2020 | Water Gas Electricity and Heating | 79 | 79 | 0 | 0 | 79 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2030 | Cleaning and maintenance | 312 | 312 | 0 | 0 | 312 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2040 | Fitting-out of premises | 6 | 6 | 0 | 0 | 6 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2050 | Security and surveillance of buildings | 131 | 131 | 0 | 0 | 131 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-20 | | 1 576 | 1 296 | 0 | 160 | 1 456 | 92 % | 120 | 0 | 120 | 0 | 0 | 0 | 0 |
| A-2100 | Data processing | 417 | 417 | 0 | 0 | 417 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2101 | Software Development | 164 | 164 | 0 | 0 | 164 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2102 | Other external services for data processing | 157 | 157 | 0 | 0 | 157 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-21 | | 738 | 738 | 0 | 0 | 738 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2200 | Technical equipment and installations | 7 | 7 | 0 | 0 | 7 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |
|--------------------|---|-------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|-------|--------------------------|------------------|----------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| A-2210 | Furniture | 4 | 4 | 0 | 0 | 4 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2230 | Hire of vehicles | 1 | 1 | 0 | 0 | 1 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-22 | | 11 | 11 | 0 | 0 | 11 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2300 | Stationery and office supplies | 9 | 9 | 0 | 0 | 9 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2320 | Bank charges | 18 | 18 | 0 | 0 | 18 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2353 | Departmental removals and associated handling | 19 | 19 | 0 | 0 | 19 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-23 | | 46 | 46 | 0 | 0 | 46 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2400 | Postage and delivery charges | 3 | 3 | 0 | 0 | 3 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2410 | Telecommunications charges | 104 | 104 | 0 | 0 | 104 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-24 | | 108 | 108 | 0 | 0 | 108 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2550 | Miscellaneous expenditure for meetings | 2 | 2 | 0 | 0 | 2 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-25 | | 2 | 2 | 0 | 0 | 2 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2710 | Publications and reproduction of documents | 1 | 1 | 0 | 0 | 1 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-27 | | 1 | 1 | 0 | 0 | 1 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |

Annual accounts of the European Union Agency for Fundamental Rights 2022

| | Item | Total approp. available | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
|------------------------|-----------------------------------|-------------------------|--------------------------|------------------|----------------------|--------------|-------------|-----------------|-------------|------------|--------------------------|------------------|----------------------|-------------|
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| A-2800 | Studies surveys and consultations | 39 | 39 | 0 | 0 | 39 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-28 | | 39 | 39 | 0 | 0 | 39 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Title A-2 | | 2 521 | 2 241 | 0 | 160 | 2 401 | 95 % | 120 | 0 | 120 | 0 | 0 | 0 | 0 |

5.3.3 Implementation of commitment appropriations – Title 3

EUR
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| | | Total approp. available | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |
|--------------------|---|-------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|-------|--------------------------|------------------|----------------------|-------------|
| | Item | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| B3-100 | Equality and discrimination | 1 339 | 1 339 | 0 | 0 | 1 339 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B3-110 | Racism xenophobia and related intolerance | 644 | 644 | 0 | 0 | 644 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B3-120 | Rights of the child | 1 065 | 1 065 | 0 | 0 | 1 065 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B3-130 | Integration and social inclusion of Roma | 14 | 14 | 0 | 0 | 14 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter B3-1 | | 3 062 | 3 062 | 0 | 0 | 3 062 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |

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| | Item | Total approp. available | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
|---------------------------|--|-------------------------|--------------------------|------------------|----------------------|--------------|--------------|-----------------|-------------|----------|--------------------------|------------------|----------------------|-------------|
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| B3-211 | Info soc. respect for priv life & prot. pers. data | 328 | 328 | 0 | 0 | 328 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B3-230 | Judicial cooperation except in criminal matters | 249 | 249 | 0 | 0 | 249 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B3-240 | Victims of crime & access to justice | 1 363 | 1 363 | 0 | 0 | 1 363 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter B3-2 | | 1 940 | 1 940 | 0 | 0 | 1 940 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B3-300 | Migration borders asylum & integration | 579 | 552 | 0 | 27 | 579 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter B3-3 | | 579 | 552 | 0 | 27 | 579 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B3-400 | Supporting Human Rights protection systems | 1 275 | 1 275 | 0 | 0 | 1 275 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter B3-4 | | 1 275 | 1 275 | 0 | 0 | 1 275 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B3-500 | Communication and awareness-raising | 1 200 | 1 191 | 0 | 2 | 1 193 | 99 % | 7 | 0 | 7 | 0 | 0 | 0 | 0 |
| Total Chapter B3-5 | | 1 200 | 1 191 | 0 | 2 | 1 193 | 99 % | 7 | 0 | 7 | 0 | 0 | 0 | 0 |
| Total Title B0-3 | | 8 056 | 8 021 | 0 | 29 | 8 050 | 100 % | 7 | 0 | 7 | 0 | 0 | 0 | 0 |

5.3.4 Implementation of commitment appropriations – Title 4

EUR
'000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2023 | | | Appropriations lapsing | | | |
|-------------------------|---|-------------------------|--------------------------|------------------|----------------------|---------------|-------------|-------------------------------------|-------------|--------------|--------------------------|------------------|----------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry-overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| B4-000 | Cooperation with Financial Mechanism Office | 618 | 0 | 0 | 280 | 280 | 45 % | 338 | 0 | 338 | 0 | 0 | 0 | 0 |
| B4-010 | Partnership Agreements | 1 203 | 0 | 0 | 524 | 524 | 44 % | 679 | 0 | 679 | 0 | 0 | 0 | 0 |
| Total Chapter B4-0 | | 1 820 | 0 | 0 | 804 | 804 | 44 % | 1 016 | 0 | 1 016 | 0 | 0 | 0 | 0 |
| Total Title B0-4 | | 1 820 | 0 | 0 | 804 | 804 | 44 % | 1 016 | 0 | 1 016 | 0 | 0 | 0 | 0 |
| GRAND TOTAL | | 26 453 | 24 295 | 0 | 1 011 | 25 306 | 96 % | 1 147 | 0 | 1 147 | 0 | 0 | 0 | 0 |

5.4 Implementation of payment appropriations

5.4.1 Implementation of payment appropriations – Title 1

EUR
'000

| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|--------------------|--|------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|---------------|----------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| A-1100 | Basic salaries | 6 736 | 6 736 | 0 | 0 | 6 736 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1101 | Family allowances | 806 | 806 | 0 | 0 | 806 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1102 | Expatriation and foreign-residence allowances | 949 | 949 | 0 | 0 | 949 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1110 | Staff exchanges | 302 | 297 | 0 | 0 | 297 | 98 % | 5 | 0 | 0 | 5 | (0) | 0 | 0 | (0) |
| A-1113 | Trainees | 351 | 351 | 0 | 0 | 351 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1115 | Contract Agents | 2 328 | 2 324 | 0 | 0 | 2 324 | 100 % | 0 | 0 | 3 | 3 | 0 | 0 | 0 | 0 |
| A-1130 | Insurance against sickness | 237 | 237 | 0 | 0 | 237 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1131 | Insurance against accidents & occupational disease | 28 | 28 | 0 | 0 | 28 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1132 | Insurance against unemployment | 94 | 94 | 0 | 0 | 94 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1141 | Travel expenses for annual leave | 110 | 110 | 0 | 0 | 110 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1190 | Salary weightings | 642 | 642 | 0 | 0 | 642 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-11 | | 12 584 | 12 576 | 0 | 0 | 12 576 | 100 % | 5 | 0 | 3 | 8 | (0) | 0 | 0 | (0) |

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| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|--------------------|---|------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|---------------|----------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| A-1200 | Recruitment expenses | 111 | 44 | 31 | 0 | 75 | 68 % | 36 | 0 | 0 | 36 | 0 | 0 | 0 | 0 |
| A-1201 | Travel expenses | 1 | 1 | 0 | 0 | 1 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1202 | Installation resettlement and transfer allowances | 7 | 7 | 0 | 0 | 7 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1204 | Temporary daily subsistence allowances | 12 | 12 | 0 | 0 | 12 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-12 | | 131 | 64 | 31 | 0 | 95 | 73 % | 36 | 0 | 0 | 36 | 0 | 0 | 0 | 0 |
| A-1300 | Missions & duty travel exp & other ancillary exp. | 37 | 8 | 0 | 18 | 26 | 70 % | 11 | 0 | 0 | 11 | 0 | 0 | 0 | 0 |
| Total Chapter A-13 | | 37 | 8 | 0 | 18 | 26 | 70 % | 11 | 0 | 0 | 11 | 0 | 0 | 0 | 0 |
| A-1410 | Medical service | 64 | 64 | 1 | 0 | 64 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-14 | | 64 | 64 | 1 | 0 | 64 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1500 | Professional training of staff | 273 | 78 | 141 | 0 | 219 | 80 % | 41 | 0 | 0 | 41 | 0 | 13 | 0 | 13 |
| Total Chapter A-15 | | 273 | 78 | 141 | 0 | 219 | 80 % | 41 | 0 | 0 | 41 | 0 | 13 | 0 | 13 |
| A-1660 | External services | 105 | 105 | 0 | 0 | 105 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-16 | | 105 | 105 | 0 | 0 | 105 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1700 | Entertainment and representation expenses | 0 | 0 | 0 | 0 | 0 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-17 | | 0 | 0 | 0 | 0 | 0 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|------------------------|-------------------------------------|------------------------|--------------------------|------------------|----------------------|---------------|-------------|-------------------------------------|-------------|---------------|------------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| A-1810 | Social contacts between staff | 20 | 15 | 0 | 0 | 15 | 76 % | 5 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| A-1820 | Other welfare expenditure | 902 | 902 | 0 | 0 | 902 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1830 | Early childhood centres and creches | 70 | 70 | 0 | 0 | 70 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-18 | | 993 | 988 | 0 | 0 | 988 | 100 % | 5 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| A-1900 | Legal services | 57 | 43 | 5 | 0 | 48 | 84 % | 9 | 0 | 0 | 9 | 0 | 0 | 0 | 0 |
| Total Chapter A-19 | | 57 | 43 | 5 | 0 | 48 | 84 % | 9 | 0 | 0 | 9 | 0 | 0 | 0 | 0 |
| Total Title A-1 | | 14 245 | 13 926 | 177 | 18 | 14 121 | 99 % | 107 | 0 | 3 | 111 | (0) | 13 | 0 | 13 |

5.4.2 Implementation of payment appropriations – Title 2

EUR
'000

| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|--------------------|---|------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|---------------|----------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| A-2000 | Rent | 1 034 | 754 | 0 | 160 | 914 | 88 % | 0 | 0 | 120 | 120 | 0 | 0 | 0 | 0 |
| A-2010 | Insurance | 14 | 14 | 0 | 0 | 14 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2020 | Water Gas Electricity and Heating | 79 | 79 | 0 | 0 | 79 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2030 | Cleaning and maintenance | 319 | 304 | 7 | 0 | 311 | 97 % | 8 | 0 | 0 | 8 | 0 | 1 | 0 | 1 |
| A-2040 | Fitting-out of premises | 6 | 6 | 0 | 0 | 6 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2050 | Security and surveillance of buildings | 141 | 109 | 9 | 0 | 118 | 84 % | 21 | 0 | 0 | 21 | 0 | 2 | 0 | 2 |
| Total Chapter A-20 | | 1 594 | 1 266 | 16 | 160 | 1 442 | 90 % | 29 | 0 | 120 | 149 | 0 | 2 | 0 | 2 |
| A-2100 | Data processing | 577 | 244 | 158 | 0 | 402 | 70 % | 173 | 0 | 0 | 173 | 0 | 2 | 0 | 2 |
| A-2101 | Software Development | 164 | 164 | 0 | 0 | 164 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2102 | Other external services for data processing | 159 | 47 | 2 | 0 | 49 | 31 % | 109 | 0 | 0 | 109 | 0 | 1 | 0 | 1 |
| Total Chapter A-21 | | 900 | 456 | 160 | 0 | 615 | 68 % | 282 | 0 | 0 | 282 | 0 | 2 | 0 | 2 |
| A-2200 | Technical equipment and installations | 7 | 7 | 0 | 0 | 7 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2210 | Furniture | 4 | 4 | 0 | 0 | 4 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|------------------------|---|------------------------|--------------------------|------------------|----------------------|--------------|-------------|-------------------------------------|-------------|---------------|------------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| A-2230 | Hire of vehicles | 1 | 1 | 0 | 0 | 1 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-22 | | 11 | 11 | 0 | 0 | 11 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2300 | Stationery and office supplies | 9 | 9 | 0 | 0 | 9 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2320 | Bank charges | 18 | 18 | 0 | 0 | 18 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2353 | Departmental removals and associated handling | 21 | 17 | 2 | 0 | 19 | 91 % | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Total Chapter A-23 | | 48 | 44 | 2 | 0 | 46 | 96 % | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| A-2400 | Postage and delivery charges | 6 | 2 | 0 | 0 | 2 | 39 % | 1 | 0 | 0 | 1 | 0 | 2 | 0 | 2 |
| A-2410 | Telecommunications charges | 153 | 60 | 47 | 0 | 107 | 70 % | 44 | 0 | 0 | 44 | 0 | 2 | 0 | 2 |
| Total Chapter A-24 | | 159 | 63 | 47 | 0 | 109 | 69 % | 45 | 0 | 0 | 45 | 0 | 5 | 0 | 5 |
| A-2550 | Miscellaneous expenditure for meetings | 2 | 2 | 0 | 0 | 2 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-25 | | 2 | 2 | 0 | 0 | 2 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2710 | Publications and reproduction of documents | 1 | 1 | 0 | 0 | 1 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-27 | | 1 | 1 | 0 | 0 | 1 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-2800 | Studies surveys and consultations | 66 | 0 | 27 | 0 | 27 | 41 % | 39 | 0 | 0 | 39 | 0 | 0 | 0 | 0 |
| Total Chapter A-28 | | 66 | 0 | 27 | 0 | 27 | 41 % | 39 | 0 | 0 | 39 | 0 | 0 | 0 | 0 |
| Total Title A-2 | | 2 782 | 1 843 | 251 | 160 | 2 255 | 81 % | 398 | 0 | 120 | 518 | 0 | 9 | 0 | 9 |

5.4.3 Implementation of payment appropriations – Title 3

EUR
'000

| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|--------------------|--|------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|---------------|----------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| B3-100 | Equality and discrimination | 4 124 | 483 | 2 775 | 0 | 3 258 | 79 % | 856 | 0 | 0 | 856 | 0 | 10 | 0 | 10 |
| B3-110 | Racism xenophobia and related intolerance | 657 | 12 | 13 | 0 | 25 | 4 % | 632 | 0 | 0 | 632 | 0 | 0 | 0 | 0 |
| B3-120 | Rights of the child | 1 441 | 8 | 366 | 0 | 374 | 26 % | 1 057 | 0 | 0 | 1 057 | 0 | 10 | 0 | 10 |
| B3-130 | Integration and social inclusion of Roma | 85 | 12 | 70 | 0 | 82 | 97 % | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Total Chapter B3-1 | | 6 307 | 516 | 3 224 | 0 | 3 740 | 59 % | 2 547 | 0 | 0 | 2 547 | 0 | 20 | 0 | 20 |
| B3-211 | Info soc. respect for priv life & prot. pers. data | 1 004 | 83 | 674 | 0 | 757 | 75 % | 245 | 0 | 0 | 245 | 0 | 3 | 0 | 3 |
| B3-230 | Judicial cooperation except in criminal matters | 620 | 111 | 370 | 0 | 481 | 78 % | 138 | 0 | 0 | 138 | 0 | 2 | 0 | 2 |
| B3-240 | Victims of crime & access to justice | 1 371 | 85 | 8 | 0 | 93 | 7 % | 1 278 | 0 | 0 | 1 278 | 0 | 0 | 0 | 0 |
| Total Chapter B3-2 | | 2 996 | 279 | 1 052 | 0 | 1 331 | 44 % | 1 661 | 0 | 0 | 1 661 | 0 | 4 | 0 | 4 |
| B3-300 | Migration borders asylum & integration | 1 484 | 270 | 860 | 0 | 1 130 | 76 % | 282 | 0 | 27 | 309 | 0 | 45 | 0 | 45 |
| Total Chapter B3-3 | | 1 484 | 270 | 860 | 0 | 1 130 | 76 % | 282 | 0 | 27 | 309 | 0 | 45 | 0 | 45 |

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| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|-------------------------|--|------------------------|--------------------------|------------------|----------------------|--------------|-------------|-------------------------------------|-------------|---------------|--------------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| B3-400 | Supporting Human Rights protection systems | 2 180 | 570 | 899 | 0 | 1 469 | 67 % | 705 | 0 | 0 | 705 | 0 | 6 | 0 | 6 |
| Total Chapter B3-4 | | 2 180 | 570 | 899 | 0 | 1 469 | 67 % | 705 | 0 | 0 | 705 | 0 | 6 | 0 | 6 |
| B3-500 | Communication and awareness-raising | 1 761 | 476 | 554 | 0 | 1 030 | 58 % | 716 | 0 | 9 | 724 | 0 | 7 | 0 | 7 |
| Total Chapter B3-5 | | 1 761 | 476 | 554 | 0 | 1 030 | 58 % | 716 | 0 | 9 | 724 | 0 | 7 | 0 | 7 |
| Total Title B0-3 | | 14 728 | 2 110 | 6 589 | 0 | 8 700 | 59 % | 5 910 | 0 | 36 | 5 946 | 0 | 82 | 0 | 82 |

5.4.4 Implementation of payment appropriations – Title 4

EUR
'000

| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|-------------------------|---|------------------------|--------------------------|------------------|----------------------|------------|-------------|-------------------------------------|-------------|---------------|--------------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| B4-000 | Cooperation with Financial Mechanism Office | 619 | 0 | 0 | 273 | 273 | 44 % | 0 | 0 | 347 | 347 | 0 | 0 | 0 | 0 |
| B4-010 | Partnership Agreements | 1 226 | 0 | 0 | 276 | 276 | 23 % | 0 | 0 | 950 | 950 | 0 | 0 | 0 | 0 |
| Total Chapter B4-0 | | 1 846 | 0 | 0 | 549 | 549 | 30 % | 0 | 0 | 1 297 | 1 297 | 0 | 0 | 0 | 0 |
| Total Title B0-4 | | 1 846 | 0 | 0 | 549 | 549 | 30 % | 0 | 0 | 1 297 | 1 297 | 0 | 0 | 0 | 0 |

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| | Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2023 | | | | Appropriations lapsing | | | |
|--------------------|------|------------------------|--------------------------|------------------|----------------------|---------------|-------------|-------------------------------------|-------------|---------------|--------------|--------------------------|------------------|-------------------|-------------|
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| GRAND TOTAL | | 33 600 | 17 880 | 7 018 | 727 | 25 624 | 76 % | 6 415 | 0 | 1 456 | 7 871 | 0 | 104 | 0 | 104 |

6. OUTSTANDING COMMITMENTS

6.1 Outstanding commitments – Title 1

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|--------------------|--|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | |
| A-1100 | Basic salaries | 0 | 0 | 0 | 0 | 6 736 | 6 736 | 0 | 0 | 0 |
| A-1101 | Family allowances | 0 | 0 | 0 | 0 | 806 | 806 | 0 | 0 | 0 |
| A-1102 | Expatriation and foreign-residence allowances | 0 | 0 | 0 | 0 | 949 | 949 | 0 | 0 | 0 |
| A-1110 | Staff exchanges | 0 | 0 | 0 | 0 | 302 | 297 | 0 | 5 | 5 |
| A-1113 | Trainees | 0 | 0 | 0 | 0 | 351 | 351 | 0 | 0 | 0 |
| A-1115 | Contract Agents | 0 | 0 | 0 | 0 | 2 324 | 2 324 | 0 | 0 | 0 |
| A-1130 | Insurance against sickness | 0 | 0 | 0 | 0 | 237 | 237 | 0 | 0 | 0 |
| A-1131 | Insurance against accidents & occupational disease | 0 | 0 | 0 | 0 | 28 | 28 | 0 | 0 | 0 |
| A-1132 | Insurance against unemployment | 0 | 0 | 0 | 0 | 94 | 94 | 0 | 0 | 0 |
| A-1141 | Travel expenses for annual leave | 0 | 0 | 0 | 0 | 110 | 110 | 0 | 0 | 0 |
| A-1190 | Salary weightings | 0 | 0 | 0 | 0 | 642 | 642 | 0 | 0 | 0 |
| Total Chapter A-11 | | 0 | 0 | 0 | 0 | 12 581 | 12 576 | 0 | 5 | 5 |
| A-1200 | Recruitment expenses | 31 | 0 | 31 | 0 | 80 | 44 | 0 | 36 | 36 |

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| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|--------------------|---|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|---------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstanding at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | |
| A-1201 | Travel expenses | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 |
| A-1202 | Installation resettlement and transfer allowances | 0 | 0 | 0 | 0 | 7 | 7 | 0 | 0 | 0 |
| A-1204 | Temporary daily subsistence allowances | 0 | 0 | 0 | 0 | 12 | 12 | 0 | 0 | 0 |
| Total Chapter A-12 | | 31 | 0 | 31 | 0 | 100 | 64 | 0 | 36 | 36 |
| A-1300 | Missions & duty travel exp & other ancillary exp. | 0 | 0 | 0 | 0 | 37 | 26 | 0 | 11 | 11 |
| Total Chapter A-13 | | 0 | 0 | 0 | 0 | 37 | 26 | 0 | 11 | 11 |
| A-1410 | Medical service | 1 | (0) | 1 | 0 | 64 | 64 | 0 | 0 | 0 |
| Total Chapter A-14 | | 1 | (0) | 1 | 0 | 64 | 64 | 0 | 0 | 0 |
| A-1500 | Professional training of staff | 153 | (13) | 141 | 0 | 120 | 78 | 0 | 41 | 41 |
| Total Chapter A-15 | | 153 | (13) | 141 | 0 | 120 | 78 | 0 | 41 | 41 |
| A-1660 | External services | 0 | 0 | 0 | 0 | 105 | 105 | 0 | 0 | 0 |
| Total Chapter A-16 | | 0 | 0 | 0 | 0 | 105 | 105 | 0 | 0 | 0 |
| A-1700 | Entertainment and representation expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter A-17 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A-1810 | Social contacts between staff | 0 | 0 | 0 | 0 | 20 | 15 | 0 | 5 | 5 |
| A-1820 | Other welfare expenditure | 0 | 0 | 0 | 0 | 902 | 902 | 0 | 0 | 0 |

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| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------------------------|-------------------------------------|---|-------------------------------------|------------|----------|-----------------------------------|---------------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| A-1830 | Early childhood centres and creches | 0 | 0 | 0 | 0 | 70 | 70 | 0 | 0 | 0 |
| Total Chapter A-18 | | 0 | 0 | 0 | 0 | 993 | 988 | 0 | 5 | 5 |
| A-1900 | Legal services | 5 | 0 | 5 | 0 | 52 | 43 | 0 | 9 | 9 |
| Total Chapter A-19 | | 5 | 0 | 5 | 0 | 52 | 43 | 0 | 9 | 9 |
| Total Title A-1 | | 190 | (13) | 177 | 0 | 14 051 | 13 944 | 0 | 107 | 107 |

6.2 Outstanding commitments – Title 2

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|--------------------|---|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| A-2000 | Rent | 0 | 0 | 0 | 0 | 914 | 914 | 0 | 0 | 0 |
| A-2010 | Insurance | 0 | 0 | 0 | 0 | 14 | 14 | 0 | 0 | 0 |
| A-2020 | Water Gas Electricity and Heating | 0 | 0 | 0 | 0 | 79 | 79 | 0 | 0 | 0 |
| A-2030 | Cleaning and maintenance | 8 | (1) | 7 | 0 | 312 | 304 | 0 | 8 | 8 |
| A-2040 | Fitting-out of premises | 0 | 0 | 0 | 0 | 6 | 6 | 0 | 0 | 0 |
| A-2050 | Security and surveillance of buildings | 11 | (2) | 9 | 0 | 131 | 109 | 0 | 21 | 21 |
| Total Chapter A-20 | | 18 | (2) | 16 | 0 | 1 456 | 1 426 | 0 | 29 | 29 |
| A-2100 | Data processing | 160 | (2) | 158 | 0 | 417 | 244 | 0 | 173 | 173 |
| A-2101 | Software Development | 0 | 0 | 0 | 0 | 164 | 164 | 0 | 0 | 0 |
| A-2102 | Other external services for data processing | 3 | (1) | 2 | 0 | 157 | 47 | 0 | 109 | 109 |
| Total Chapter A-21 | | 162 | (2) | 160 | 0 | 738 | 456 | 0 | 282 | 282 |
| A-2200 | Technical equipment and installations | 0 | 0 | 0 | 0 | 7 | 7 | 0 | 0 | 0 |
| A-2210 | Furniture | 0 | 0 | 0 | 0 | 4 | 4 | 0 | 0 | 0 |
| A-2230 | Hire of vehicles | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 |
| Total Chapter A-22 | | 0 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 0 |

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| | | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------------------------|---|---|--|---------------|----------|--|---------------|---|--|---|
| | Item | Commitm. carried for- ward from pre- vious year | Decommit. Revaluation Cancel- lations | Pay- ments | Total | Commit- ments made during the year | Pay- ments | Cancel- lation of commit. which cannot be carried forward | Commit. outstand- ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| A-2300 | Stationery and office supplies | 0 | 0 | 0 | 0 | 9 | 9 | 0 | 0 | 0 |
| A-2320 | Bank charges | 0 | 0 | 0 | 0 | 18 | 18 | 0 | 0 | 0 |
| A-2353 | Departmental removals and associated handling | 2 | 0 | 2 | 0 | 19 | 17 | 0 | 2 | 2 |
| Total Chapter A-23 | | 2 | 0 | 2 | 0 | 46 | 44 | 0 | 2 | 2 |
| A-2400 | Postage and delivery charges | 2 | (2) | 0 | 0 | 3 | 2 | 0 | 1 | 1 |
| A-2410 | Telecommunications charges | 49 | (2) | 47 | 0 | 104 | 60 | 0 | 44 | 44 |
| Total Chapter A-24 | | 51 | (5) | 47 | 0 | 108 | 63 | 0 | 45 | 45 |
| A-2550 | Miscellaneous expenditure for meetings | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 0 | 0 |
| Total Chapter A-25 | | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 0 | 0 |
| A-2710 | Publications and reproduction of documents | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 |
| Total Chapter A-27 | | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 |
| A-2800 | Studies surveys and consultations | 27 | 0 | 27 | 0 | 39 | 0 | 0 | 39 | 39 |
| Total Chapter A-28 | | 27 | 0 | 27 | 0 | 39 | 0 | 0 | 39 | 39 |
| Total Title A-2 | | 261 | (9) | 251 | 0 | 2 401 | 2 003 | 0 | 398 | 398 |

6.3 Outstanding commitments – Title 3

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|--------------------|--|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| B3-100 | Equality and discrimination | 2 785 | (10) | 2 775 | 0 | 1 339 | 483 | 0 | 856 | 856 |
| B3-110 | Racism xenophobia and related intolerance | 13 | (0) | 13 | 0 | 644 | 12 | 0 | 632 | 632 |
| B3-120 | Rights of the child | 376 | (10) | 366 | 0 | 1 065 | 8 | 0 | 1 057 | 1 057 |
| B3-130 | Integration and social inclusion of Roma | 70 | 0 | 70 | 0 | 14 | 12 | 0 | 2 | 2 |
| Total Chapter B3-1 | | 3 244 | (20) | 3 224 | 0 | 3 062 | 516 | 0 | 2 547 | 2 547 |
| B3-211 | Info soc. respect for priv life & prot. pers. data | 677 | (3) | 674 | 0 | 328 | 83 | 0 | 245 | 245 |
| B3-230 | Judicial cooperation except in criminal matters | 371 | (2) | 370 | 0 | 249 | 111 | 0 | 138 | 138 |
| B3-240 | Victims of crime & access to justice | 8 | 0 | 8 | 0 | 1 363 | 85 | 0 | 1 278 | 1 278 |
| Total Chapter B3-2 | | 1 056 | (4) | 1 052 | 0 | 1 940 | 279 | 0 | 1 661 | 1 661 |
| B3-300 | Migration borders asylum & integration | 905 | (45) | 860 | 0 | 579 | 270 | 0 | 309 | 309 |
| Total Chapter B3-3 | | 905 | (45) | 860 | 0 | 579 | 270 | 0 | 309 | 309 |
| B3-400 | Supporting Human Rights protection systems | 906 | (6) | 899 | 0 | 1 275 | 570 | 0 | 705 | 705 |
| Total Chapter B3-4 | | 906 | (6) | 899 | 0 | 1 275 | 570 | 0 | 705 | 705 |
| B3-500 | Communication and awareness-raising | 561 | (7) | 554 | 0 | 1 193 | 476 | 0 | 717 | 717 |

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| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|--|-------------------------|---|-------------------------------------|--------------|----------|-----------------------------------|--------------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | |
| | Total Chapter B3-5 | 561 | (7) | 554 | 0 | 1 193 | 476 | 0 | 717 | 717 |
| | Total Title B0-3 | 6 671 | (82) | 6 589 | 0 | 8 050 | 2 111 | 0 | 5 939 | 5 939 |

6.4 Outstanding commitments – Title 4

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|--------|---|---|-------------------------------------|-----------|----------|-----------------------------------|------------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | |
| B4-000 | Cooperation with Financial Mechanism Office | 1 | 0 | 0 | 1 | 280 | 272 | 0 | 8 | 9 |
| B4-010 | Partnership Agreements | 26 | (2) | 24 | 0 | 524 | 253 | 0 | 272 | 272 |
| | Total Chapter B4-0 | 27 | (2) | 24 | 1 | 804 | 525 | 0 | 279 | 280 |
| | Total Title B0-4 | 27 | (2) | 24 | 1 | 804 | 525 | 0 | 279 | 280 |

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| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|--------------------|------|---|-------------------------------------|--------------|----------|-----------------------------------|---------------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| GRAND TOTAL | | 7 149 | (106) | 7 042 | 1 | 25 306 | 18 583 | 0 | 6 723 | 6 725 |

8. GLOSSARY

Administrative appropriations

Appropriations to cover the running costs of the entities (staff, buildings, office equipment).

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the budgetary authority.

Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

Appropriations

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses.

Assigned revenue

Revenue dedicated to finance specific items of expenditure.

Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

Revenue and expenditure are shown in the budget structure in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed

by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

Budgetary commitment

Operation by which the authorising officer responsible reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.

Cancellation of appropriations

Appropriations which have not been used by the end of the financial year and which cannot be carried over, shall be cancelled.

Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

Commitment appropriations

Commitment appropriations cover the total value of legal obligations (contracts, grant agreements or decisions) that could be signed in the current financial year.

De-commitment

Operation whereby the authorising officer responsible cancels wholly or partly the reservation of appropriations previously made by means of a budgetary commitment.

Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year.

Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

Entitlements established

Right to collect income from a debtor as recognised through the issuing of a recovery order.

Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currencies at the date of the accounts.

Expenditure

Term used to describe spending the budget from all types of funds sources.

Grants

Direct financial contributions from the budget to third-party beneficiaries, engaged in activities that serve Union policies.

Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, as represented by an appropriation.

Legal basis / basic act

The legal act adopted by the legislative authority (usually the Council and European Parliament) specifying the objective of a Union spending programme, the purpose of the appropriations, the rules for intervention, expiry date and the relevant financial rules to serve as a legal basis for the implementation of the spending programme.

Legal commitment

The act whereby the Authorising Officer enters into an obligation towards third parties which results in a charge for the Union budget.

Common forms of legal commitments are contracts in the case of procurement, grant agreements and grant decisions.

Non-differentiated appropriations

Appropriations which meet annual needs and must therefore be committed during the budget year. Only amounts qualifying for automatic carryover can be disbursed in the following year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are cancelled (unless, exceptionally, permission is given by a Commission decision for a non-automatic carryover). Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

Outstanding commitments

Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations.

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

RAL (Reste à Liquider)

Amount remaining to be paid on a budgetary commitment at a given moment. Cf. Outstanding commitments.

Surplus

Positive difference between revenue and expenditure, which has to be returned to the funding authority. Cf. Budget result

Transfer between budget lines

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification.