



Report on budgetary and financial management

Financial year 2023

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

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Introduction

In accordance with Article No 21.2 of the Council Regulation (EC) No 168/2007 establishing the European Union Agency for Fundamental Rights as amended by Council Regulation (EU) 2022/555 of 5 April 2022 and with Article No 103 of the financial rules applicable to the Agency's budget the "[...] Agency shall prepare a report on budgetary and financial management for the financial year." Based on the same article, the report "[...] shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of appropriations together with summary information on the transfers of appropriations among the various budget items."

1. Overview of the budget

Initial budget, amending budgets and final budget

The EU subsidy referred to the Agency's 2023 budget amounted to €25,218,395, which included Albania's contribution (i.e. €169,000) North Macedonia's contribution (i.e. €191,000) and Serbia's contribution (i.e. €198,000).

During its 41st meeting, which took place on 15 and 16 December 2022, the Management Board adopted the final version of the 2023 Budget with the following changes compared to the draft estimate:

- Title I was increased by €530,000 to a total of €15,604,000.
- Title II was increased by €604,000 to a total of €3,220,000.
- Title III was decreased by €696,605 to €6,394,395 in order to maintain the total amount of the EU subsidy.

Therefore, the overall budget requested by the Agency was increased by €437,395 in order to reach the amount that was adopted by the budget authority, i.e. the one indicated in the Multiannual Financial Framework (MFF).

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

Title Chapter	Heading	Voted budget (Dec. N-1)	Amendments / Transfers	Final budget
A-1	Staff expenditure	€15,604,000	€62,327	€15,666,327
A-11	Salaries & allowances	€13,685,000	€300,721	€13,985,721
A-12	Expenditure relating to staff recruitment	€192,000	-€80,344	€111,656
A-13	Missions expenses	€55,000	-€8,332	€46,668
A-14	Socio-medical infrastructure	€70,000	€1,398	€71,398
A-15	Training	€175,000	-€35,697	€139,303
A-16	External services	€140,000	-€11,174	€128,826
A-17	Reception and events	€3,000	-€1,031	€1,969
A-18	Social welfare	€1,244,000	-€85,504	€1,158,496
A-19	Other staff related expenditure	€40,000	-€17,711	€22,290
A-2	Buildings, equipment and miscellaneous operating expenditure	€3,220,000	-€765,067	€2,454,933
A-20	Rental of buildings and associated costs	€2,183,000	-€448,760	€1,734,240
A-21	Information and communication technology	€678,000	-€153,728	€524,272
A-22	Movable property and associated costs	€42,000	-€29,134	€12,866
A-23	Current administrative expenditure	€124,000	-€75,851	€48,149
A-24	Postage and telecommunications	€149,000	-€55,271	€93,729
A-25	Meeting expenses	€9,000	-€3,231	€5,769
A-26	Running costs in connection with operational activities	€0	€0	€0
A-27	Information and publishing	€2,000	-€130	€1,871
A-28	Studies	€33,000	€1,038	€34,038
B-3	Operational expenditure	€6,394,395	€1,122,740	€7,517,135
B-30	Justice, Digital and Migration	€2,894,395	€35,476	€2,929,871
B-35	Communication & Events	€1,490,000	€91,450	€1,581,450
B-36	Equality, Roma & Social Rights	€870,000	€1,011,114	€1,881,114
B-37	Institutional Cooperation & Networks	€1,040,000	-€44,038	€995,962
B-38	Horizontal operational activities	€100,000	€28,738	€128,738
B-39	Reserve for Title 3	€0	€0	€0
B-4	Other operational expenditure	€0	€1,190,312	€1,190,312
B-40	Cooperation agreements	€0	€1,190,312	€1,190,312
Total		€25,218,395	€1,610,312	€26,828,707

List of amending budgets adopted by the Management Board

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

AB	Date of adoption	Main subject Description	Official Journal	Impact on appropriations
1	26/05/2023	<p>FRA received €3,242 from another Agency that refer to the salary increase of a new staff member for July to December 2022.</p> <p>The Agency received a total of €30,000 from the Austrian Authorities corresponding to the contribution of the annual rent for the period January – June 2023.</p> <p>Following the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for the period 2018-2024. In January, the Agency received an amount of €107,143.</p> <p>The Agency signed a partnership agreement with the Greek Ombudsman “Strengthening good governance, accountability and combating maladministration in the public sector”, funded under EEA/Norway Financial Mechanism, for the period 2021-2023, for which the Agency will receive €294,028, split in several instalments. Within this context the amount of €97,029 was received in January.</p>	C 233 30/06/ 2023	<p>Chapter 11 +€3,242</p> <p>Chapter 20 +€30,000</p> <p>Chapter 40 +€204,172</p>
2	29/09/2023	<p>Due to the salaries increase as well as the increase in the country coefficient, the Commission supported the Agency in receiving €300,000 to cover the deficit created under Title I.</p> <p>An amount of €1,332 was received from another Agency that refer to cost of a mission that was initially paid by FRA.</p> <p>The Agency received a total of €30,000 from the Austrian Authorities corresponding to the contribution of the annual rent for the period July – December 2023.</p> <p>Due to wrongly paid amounts regarding to VAT, FRA recovered an amount of €24.</p> <p>Due to the reimbursement of residual costs for an old franking machine, FRA received €2,231.</p> <p>Due to a wrongly paid reimbursement for experts, FRA recovered an amount of €131.</p> <p>Following the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for the period 2018-2024. In July, the Agency received an amount of €107,143.</p>	C 295 30/11/ 2023	<p>Chapter 10 +€300,000</p> <p>Chapter 13 +€1,332</p> <p>Chapter 20 +€30,000</p> <p>Chapter 21 +€24</p> <p>Chapter 24 +€2,231</p> <p>Chapter 30 +€131</p> <p>Chapter 40 +€107,143</p>
3	15/12/2023	<p>€34,500 were received for the shared accounting services (from 10/23), which FRA provides to each the European Institute of Innovation & Technology (€17,250) and the European Labour Authority (€17,250).</p> <p>The Agency signed an agreement with the Financial Mechanism Office with the aim to “Support National Human Rights Institutions in monitoring fundamental rights aspects of the rule of law’. In line with the signed agreement, the amount of €259,860 corresponding to the final instalment of the total contribution was received.</p>	<i>Awaiting publication</i>	<p>Chapter 10 +€34,500</p> <p>Chapter 40 +€259,860</p>

List of transfers adopted by the Director

In 2023, the Director authorised six budgetary transfers. The total amount transferred among Titles through these transfers was €12,954.

BT	Date of adoption	Main subject Description	Impact on appropriations
2023-01	28/02/2023	<p>Funds were reallocated within Title II to react to increased energy prices and purchase of office equipment.</p> <hr/> <p>Funds were reallocated within Title III to cover the costs for layout and print of the translated Handbook on Rights of the Child of the project A.2.6 – Additional activities under the sector 'Social Rights'.</p>	<p>Chapter 20 +€30,000</p> <p>Chapter 22 +€15,000</p> <p>Chapter 23 -€45,000</p> <p>Chapter 30 -€29,617</p> <p>Chapter 36 +€29,617</p>
2023-02	18/07/2023	<p>Appropriations were transferred within Title I and II to allow optimal use of the EU subsidy.</p>	<p>Chapter 11 +€7,714</p> <p>Chapter 12 -€8,000</p> <p>Chapter 13 -€5,472</p> <p>Chapter 18 +€5,758</p> <p>Chapter 20 -€1,038</p> <p>Chapter 28 +€1,038</p>
2023-03	25/08/2023	<p>Funds were reallocated within Title III to cover the costs of the "International conference on anti-racism in the European Union", which FRA was co-organising.</p>	<p>Chapter 35 +€45,000</p> <p>Chapter 37 -€45,000</p>
2023-04	06/11/2023	<p>Funds were reallocated within Title I to cover costs for invalidity procedures.</p>	<p>Chapter 11 -€5,000</p> <p>Chapter 14 +€5,000</p>
2023-05	29/11/2023	<p>Funds were reallocated within Title I to finetune the available appropriations and to allow the payment of December's salaries.</p> <hr/> <p>The funds transferred was used to cover missing funds for a FRANET service request as well to finance an external contractor to edit an online awareness raising tool within project B.3.5 Fundamental rights implications of the Entry/Exit System (EES) and the Travel Authorisation System (ETIAS).</p>	<p>Chapter 11 +€10,328</p> <p>Chapter 12 -€4,661</p> <p>Chapter 13 -€1,446</p> <p>Chapter 14 -€1,670</p> <p>Chapter 17 -€1,031</p> <p>Chapter 18 -€1,520</p> <p>Chapter 30 +€47,703</p>

		The amount released was due to a lower number of reprints for stakeholder than initially estimated within project D.2.1 Fundamental Rights Report.	Chapter 35 -€17,921
		Amount have been released from projects A.1.4 Local efforts to integrate displaced persons fleeing the Russian invasion of Ukraine and A.3.1 Roma Survey due to lower translation costs as initially estimated.	Chapter 36 -€29,482
2023-06	20/12/2023		Chapter 11 -€10,600
		The last available amounts under Titles I and II were transferred to Title III. Following the implementation of the foreseen activities, amounts found to be in surplus in a variety of projects. These funds were allocated to the following projects:	Chapter 13 -€1,414
			Chapter 15 -€30
		- A.1.5 Fundamental rights protection of persons with disabilities living in institutions- the funds transferred to will enable FRA to cover three additional Member States in the fieldwork activities of project	Chapter 18 -€210
			Chapter 21 -€700
		- B.3.2 Collecting data for EU preparedness and crisis management to continue a FRANET service request	Chapter 30 -€43,841
			Chapter 35 +€8,490
		- D.2.2 Production and dissemination of FRA output, to cover the price offer for an upgrade of FRA's e-learning platform, which was slightly higher than envisaged	Chapter 36 +€53,964
			Chapter 36 -€5,659

List of transfers adopted by the Management Board

In 2023, three budgetary transfers were submitted to the Management Board for approval. The total amount transferred among Titles through these transfers was €1,109,786.

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

The impact of transfers is summarised in the table below.

BT	Date of adoption	Main subject Description	Impact on appropriations
2023-01	25/05/2023	Following a budget revision on the pre-schooling expenses and taking into consideration the number of children that are expected to enrol during the year an amount of €21,000 was transferred to Title III.	Title 1 -€21,000
		Project D.1.2 Fundamental Rights Forum was increased by €375,000. These funds will enable a better planning and an appropriate dimensioning of the event, with a higher number of in-person participation of many different actors from various branches, in line with the overall objectives of the project. The difference was covered by surpluses that were identified within Title 3. Funds were also reallocated among other operational projects.	Title 3 +€21,000

2023-02	29/09/2023	Due to the higher forecast of salary increases as well as the increase of the country coefficient compared to the forecast published before, additional funds of €50,000 were transferred to Title I.	Title 1 +€50,000
		Surpluses were identified under several Title II budget lines which was mainly caused by the Agency's decision to postpone parts of the planned move to new premises into the next year.	Title 2 -€726,353
		<ul style="list-style-type: none"> · By increasing project A.2.6 Additional activities under the sector 'Social rights' by €170,081, the Agency was utilising these funds specifically for covering the expenses associated with the rights of the child handbook such as language review, layout and print production. 	Title 3 +€676,353
		<ul style="list-style-type: none"> · Taking into consideration new developments at the EU level on procedural rights of suspects and accused persons subject to pre-trial detention and on material detention condition, FRA intends to include additional aspects wwithin project B.1.5 Criminal detention in the EU-conditions and monitoring. Therefore, this project was increased by 188,000. · The addition of €185,000 for project B.3.5 Fundamental rights implications of EES and ETIAS will allow the agency to increase the scope of this project gathering the most up-to-date and evidence-based information to fulfil its obligations. · Project B.3.7 Additional activities under the sector 'Migration and Asylum' was increased by €150,000 to cover the costs of language review and proofing of existing translations of the FRA-ECtHR Handbook on Asylum, border and immigration. Priority will be given to the Lithuanian translation of the asylum handbook due to the EU's external border situation in light of Russia's war of aggression against Ukraine. 	
2023-03	15/12/2023	Changes in staffing such as in the recruitment plan, requests for unpaid leave, part-time working, the final annual salary adjustment, as well as the impact of the salary adjustments which was lower than expected, resulted in surplus that was transferred to Title III.	Title 1 -€254,419
		Surpluses were identified under several Title II budget lines following the final payment of services as well as a postponed tender procedure which was linked to to the search of new premises.	Title 2 -€158,015
		<ul style="list-style-type: none"> · The EU Strategy for the Rights of Persons with Disabilities has called for research to be conducted by the FRA on the situation of persons with disabilities living in institutions regarding violence, abuse, and torture. To commence this research, project A.1.5 Fundamental rights of persons with disabilities living in institutions is proposed was increased by €351,685. 	Title 3 +€412,433
		<ul style="list-style-type: none"> · The budget of the project A.3.1 Roma survey was increased by €168,561. This reflects the financial offer of the bidder who was awarded the contract for implementation of the Roma survey in 2024. 	

- Due to the launch of a data collection on all EU countries after the tender was completed, the budget of the project B.3.1 Tasks assigned to FRA by EU law in the field of asylum, borders, and immigration was increased by €187,139.
 - For reasons of cost efficiency and coherence, it is envisaged to contract FRANET all at once with 2023 funds so that all deliverables will become available at the same time. Therefore, the budget of the project C.1.2 Supporting national human rights structures, was increased by €215,148.
- The difference was covered by surpluses that were identified within Title 3. Funds were also reallocated among other operational projects.

1.2 Budget implementation

The implementation of consolidated authorised appropriations is provided below.

Initial budget	Carry-over from 2022	Amending budgets	Final budget	CA Actual 2023	CA Rate	PA Actual 2023	PA Rate
€25,218,395	€1,146,633	€974,108	€27,339,136	€26,853,855	98%	€20,860,512	76%

The implementation rate of C1 payment appropriations (PA) under Title III was 24%.

This level of implementation is in line with the Agency's estimations.

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

Implementation of C1 appropriations

Budget Item	Budget Item Description	Appropriations 2023	Commitments 2023	% Committed	Payments 2023	% Paid
A-1100	Basic salaries	€7,230,486	€7,230,486	100%	€7,230,486	100%
A-1101	Family allowances	€872,194	€872,194	100%	€872,194	100%
A-1102	Expatriation and foreign-residence allowances	€1,069,573	€1,069,573	100%	€1,069,573	100%
A-1110	Staff exchanges	€422,087	€422,087	100%	€422,087	100%
A-1113	Trainees	€430,842	€430,842	100%	€430,842	100%
A-1115	Contract Agents	€2,560,984	€2,560,984	100%	€2,560,984	100%
A-1130	Insurance against sickness	€259,052	€259,052	100%	€259,052	100%
A-1131	Insurance against accidents & occupational disease	€29,053	€29,053	100%	€29,053	100%
A-1132	Insurance against unemployment	€102,818	€102,818	100%	€102,818	100%
A-1140	Childbirth and death grants	€0	€0	0%		
A-1141	Travel expenses for annual leave	€112,407	€112,407	100%	€112,407	100%
A-1190	Salary weightings	€896,226	€896,226	100%	€896,226	100%
A-1200	Recruitment expenses	€10,031	€10,031	100%	€4,031	40%
A-1201	Travel expenses	€4,051	€4,051	100%	€4,051	100%
A-1202	Installation resettlement and transfer allowances	€32,541	€32,541	100%	€32,541	100%

A-1203	Removal expenses	€47,747	€47,747	100%	€11,089	23%
A-1204	Temporary daily subsistence allowances	€17,286	€17,286	100%	€17,286	100%
A-1300	Missions, duty travel exp & other ancillary exp.	€46,668	€46,668	100%	€45,868	98%
A-1410	Medical service	€71,398	€71,398	100%	€57,482	81%
A-1500	Professional training of staff	€139,303	€139,303	100%	€127,736	92%
A-1660	External services	€128,826	€128,826	100%	€128,826	100%
A-1700	Entertainment and representation expenses	€1,969	€1,969	100%	€1,969	100%
A-1810	Social contacts between staff	€46,522	€46,522	100%	€31,522	68%
A-1820	Other welfare expenditure	€1,077,740	€1,077,740	100%	€1,077,740	100%
A-1830	Early childhood centres and creches	€30,728	€30,728	100%	€30,728	100%
A-1840	Additional aid for disabled persons	€3,506	€3,506	100%	€3,506	100%
A-1900	Legal services	€22,290	€22,290	100%	€16,130	72%
	Total Title I	€15,666,327	€15,666,327	100%	€15,576,226	99%
A-2000	Rent	€861,244	€861,244	100%	€861,244	100%
A-2010	Insurance	€16,559	€16,559	100%	€16,559	100%
A-2020	Water, Gas, Electricity and Heating	€241,995	€241,995	100%	€241,995	100%
A-2030	Cleaning and maintenance	€351,597	€351,597	100%	€342,697	97%
A-2040	Fitting-out of premises	€0	€0	0%		
A-2050	Security and surveillance of buildings	€142,846	€142,846	100%	€131,724	92%
A-2090	Other expenditure on buildings	€0	€0	0%		
A-2100	Information communication technology	€315,589	€315,589	100%	€300,107	95%
A-2101	Software Development	€157,619	€157,619	100%	€157,619	100%
A-2102	Other external services for data processing	€51,063	€51,063	100%	€48,663	95%
A-2200	Technical equipment and installations	€1,673	€1,673	100%	€1,673	100%
A-2203	Maintenance use, repair of tech equip. & instal.	€0	€0	0%		
A-2210	Furniture	€11,193	€11,193	100%	€11,193	100%
A-2230	Hire of vehicles	€0	€0	0%		
A-2300	Stationery and office supplies	€9,202	€9,202	100%	€9,202	100%
A-2320	Bank charges	€2,134	€2,134	100%	€2,134	100%
A-2322	External financial services	€16,000	€16,000	100%	€16,000	100%
A-2353	Departmental removals and associated handling	€20,814	€20,814	100%	€15,890	76%
A-2400	Postage and delivery charges	€3,491	€3,491	100%	€2,634	75%
A-2410	Telecommunications charges	€90,238	€90,238	100%	€47,591	53%
A-2550	Miscellaneous expenditure for meetings	€5,769	€5,769	100%	€5,769	100%
A-2710	Publications and reproduction of documents	€1,871	€1,871	100%	€1,871	100%
A-2800	Studies surveys and consultations	€34,038	€34,038	100%		

	Total Title II	€2,334,933	€2,334,933	100%	€2,214,564	95%
B3-000	Data & Digital	€603,340	€603,340	100%	€58,554	10%
B3-010	Justice & Security	€404,829	€404,829	100%	€61,692	15%
B3-020	Migration & Asylum	€1,921,702	€1,921,702	100%	€327,370	17%
B3-500	Communicating rights, media & events	€914,481	€914,481	100%	€67,980	7%
B3-510	Web, Publishing & Promotions	€666,969	€666,969	100%	€332,149	50%
B3-600	Anti-Racism & Non-Discrimination	€625,986	€625,986	100%	€102,702	16%
B3-610	Roma Inclusion	€307,708	€307,708	100%	€8,647	3%
B3-620	Social Rights	€947,420	€947,420	100%	€465,872	49%
B3-700	Human Rights Structures & Mechanisms	€586,506	€586,506	100%	€53,126	9%
B3-710	Policy Analysis & Stakeholder Cooperation	€409,456	€409,456	100%	€295,018	72%
B3-800	Performance, Monitoring and Evaluation	€128,738	€128,738	100%	€0	0%
B3-900	Reserve for Title 3	€0	€0	0%	€0	0%
	Total Title III	€7,517,135	€7,517,135	100%	€1,773,111	24%
	Total C1	€25,518,395	€25,518,395	100%	€19,563,901	77%

Implementation of C4 appropriations

Budget Item	Budget Item Description	Appropriations 2023	Commitments 2023	% Committed	Payments 2023	% Paid
A-1100	Basic salaries	€34,500	€17,250	50%	€17,250	50%
A-1300	Missions, duty travel exp & other ancillary exp.	€1,332	€1,332	100%	€1,332	100%
	Total Title I	€35,832	€18,582	52%	€18,582	52%
A-2100	Information communication technology	€24	€0	0%	€0	0%
A-2400	Postage and delivery charges	€2,231	€0	0%	€0	0%
	Total Title II	€2,256	€0	0%	€0	0%
B3-020	Migration & Asylum	€1,603	€131	8%	€0	0%
	Total Title III	€1,603	€131	8%	€0	0%
	Total C4	€39,691	€18,713	47%	€18,582	47%

Implementation of C5 appropriations

Budget Item	Budget Item Description	Appropriations 2023	Commitments 2023	% Committed	Payments 2023	% Paid
A-1115	Contract Agents	€3,242	€3,242	100%	€3,242	100%
	Total Title I	€3,242	€3,242	100%	€3,242	100%
B3-300	Migration, borders, asylum & integration	€107	€107	100%	€0	0%
	Total Title III	€107	€107	8%	€0	0%
	Total C5	€3,348	€3,348	100%	€3,242	97%

Implementation of C8 appropriations

Budget Item	Budget Item Description	Appropriations 2023	Commitments 2023	% Committed	Payments 2023	% Paid
A-1110	Staff exchanges	€5,055	€5,055	100%	€5,055	100%
A-1200	Recruitment expenses	€35,949	€34,949	97%	€34,949	97%
A-1300	Missions, duty travel exp & other ancillary exp.	€10,954	€10,954	100%	€10,954	100%
A-1500	Professional training of staff	€41,436	€37,301	90%	€37,301	90%
A-1810	Social contacts between staff	€4,785	€180	4%	€180	4%
A-1900	Legal services	€9,320	€8,624	93%	€8,624	93%
	Total Title I	€107,499	€97,063	90%	€97,063	90%
A-2030	Cleaning and maintenance	€8,137	€7,438	91%	€7,438	91%
A-2050	Security and surveillance of buildings	€21,136	€20,953	99%	€20,953	99%
A-2100	Information communication technology	€173,122	€170,521	98%	€170,521	98%
A-2102	Other external services for data processing	€109,230	€109,230	100%	€109,230	100%
A-2353	Departmental removals and associated handling	€2,030	€2,030	100%	€2,030	100%
A-2400	Postage and delivery charges	€1,247	€85	7%	€85	7%
A-2410	Telecommunications charges	€44,047	€43,635	99%	€43,635	99%
A-2800	Studies surveys and consultations	€38,958	€35,778	92%	€35,778	92%
	Total Title II	€397,907	€389,669	98%	€389,669	98%
B3-100	Equality and discrimination	€855,761	€855,538	100%	€855,538	100%
B3-110	Racism, xenophobia and related intolerance	€631,967	€631,967	100%	€631,967	100%
B3-120	Rights of the child	€1,056,883	€1,056,883	100%	€1,056,883	100%
B3-130	Integration and social inclusion of Roma	€2,231	€988	44%	€988	44%
B3-211	Info soc. respect for priv life & prot. pers. data	€244,926	€205,490	84%	€205,490	84%
B3-230	Judicial cooperation except in criminal matters	€137,659	€116,845	85%	€116,845	85%
B3-240	Victims of crime & access to justice	€1,278,102	€1,207,407	94%	€1,207,407	94%
B3-300	Migration, borders, asylum & integration	€308,766	€301,283	98%	€301,283	98%
B3-400	Supporting Human Rights protection systems	€705,119	€698,149	99%	€698,149	99%
B3-500	Communicating rights, media & events	€717,456	€692,203	96%	€692,203	96%
	Total Title III	€5,938,870	€5,766,752	97%	€5,766,752	97%
	Total C8	€6,444,276	€6,253,485	97%	€6,253,485	97%

Implementation of R0 appropriations

Budget Item	Budget Item Description	Appropriations 2023	Commitments 2023	% Committed	Payments 2023	% Paid
A-2000	Rent	€180,000	€120,000	67%	€120,000	67%
	Total Title II	€180,000	€120,000	67%	€120,000	67%
B3-500	Communicating rights, media & events	€6,862	€0	0%		
	Total Title III	€6,862	€0	0%	€0	0%
B4-000	Cooperation with Financial Mechanism Office	€561,010	€398,098	71%	€389,152	69%
B4-010	Partnership Agreements	€1,306,971	€1,072,597	82%	€765,636	59%
	Total Title IV	€1,867,981	€1,470,695	79%	€1,154,787	62%
	Total R0	€2,054,843	€1,590,695	77%	€1,274,787	62%

2. Multi-annual overview

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

3. Revenue

3.1 Nature of Revenue

One recovery order was carried over from 2022 to 2023. During the financial year, fifteen (15) recovery orders were issued and cashed as follows:

- seven (7) to internal assigned revenue
- three (3) related to the partnership agreements with the Financial Mechanism Office (FMO)
- two (2) of the recovery orders related to the 2023 European Union subsidy
- two (2) related to the 2023 rent subsidy received from the Austrian authorities, and
- one (1) of the recovery orders from the European Commission to cover the deficit in Title I arising from the increase of salaries

In addition, in 2023 the recovery order that was carried over from 2022 was cashed.

Recovery by offsetting

There are no amounts to be recovered under this procedure.

Recovery procedure failing voluntary payment

There are no amounts to be recovered under this procedure.

Participation of candidate countries in the Agency's work

Albania, North Macedonia and Serbia participated in the work of the Agency. Therefore, for 2023 the Agency received €169,000 for Albania, €191,000 for North Macedonia and €198,000 for Serbia.

Implementation of internal assigned revenue

€34,500 were received for the shared accounting services (from 10/23), which FRA provides to each the European Institute of Innovation & Technology (€17,250) and the European Labour Authority (€17,250).

Due to the reimbursement of residual costs for an old franking machine, FRA received €2,231.

Amounts of €1,472 and €1,332 were received from other Agencies that refers to the cost of missions that were initially paid by FRA.

Due to wrongly paid amounts regarding to VAT and expert reimbursements, FRA recovered amounts of respectively €131 and €24.

Implementation of earmarked revenue

Due to the salaries increase as well as the increase in the country coefficient, the Commission supported the Agency in receiving €300,000 to cover the deficit created under Title I – Staff Expenditure, Basic Salaries.

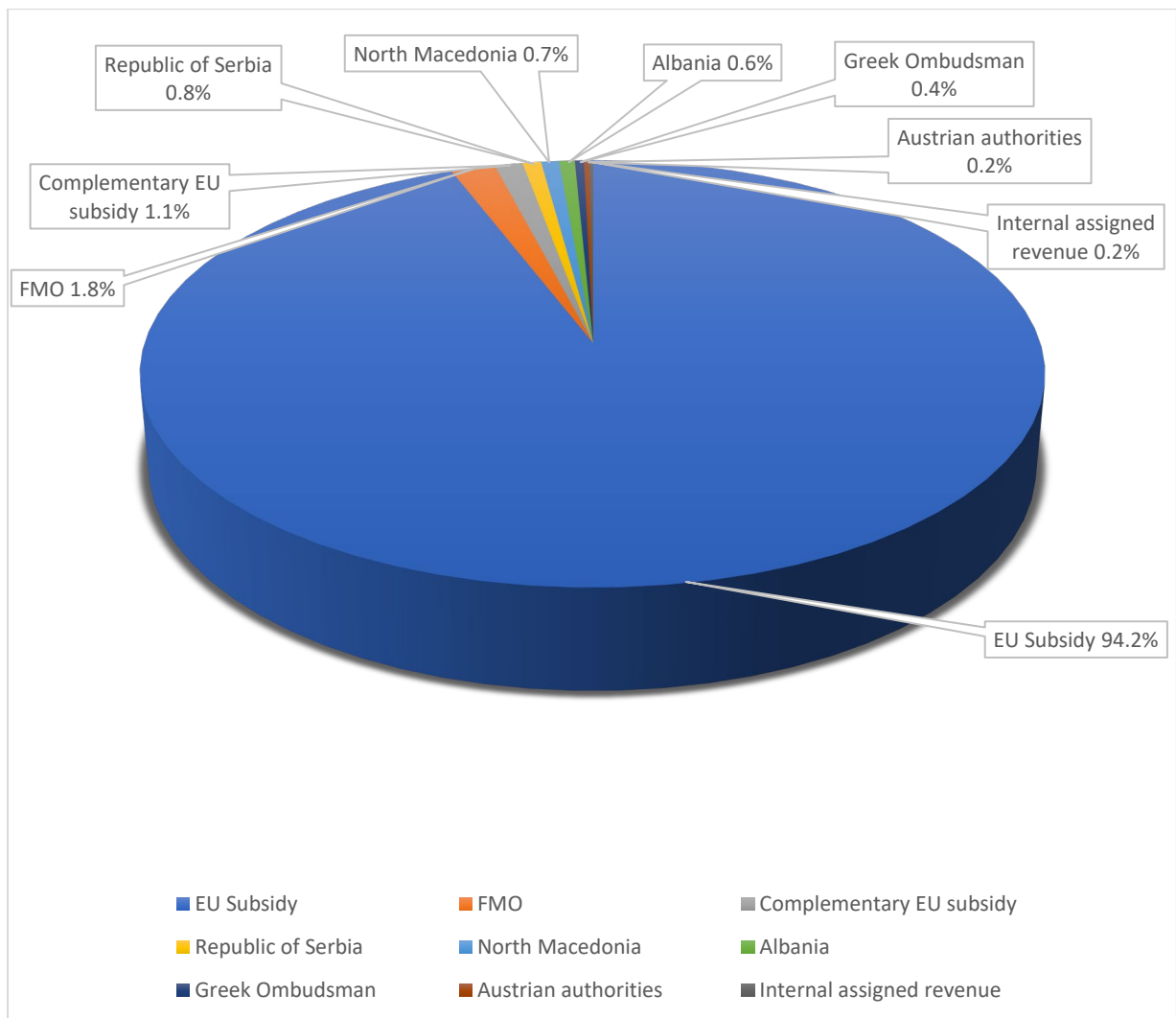
In 2023, the Agency received from the Austrian authorities the rent contribution for an amount of €60,000.

In addition, based on the cooperation arrangement between the Financial Mechanism Office (FMO) and the Agency, the first will contribute to the latter by €1.5 million for seven years; that is an amount of €214,286 per year, paid in two instalments. For 2023, the Agency received an amount of €214,286 (i.e., the eleventh and the twelfth instalments foreseen in the agreement).

Additionally, the Agency received €259,860 from the Financial Mechanism Office (FMO) for the implementation of the project 'Supporting National Human Rights Institutions in monitoring fundamental rights and fundamental rights aspects of the rule of law'.

Moreover, an amount of €97,029 was received from the partnership agreement with the Greek Ombudsman in 2022, which was carried over to 2023.

3.2 Overview per contributor



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

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

Term	Definition
Budget result	The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for Agencies.
Budget implementation	Consumption of the budget through expenditure and revenue operations.
Budget item / Budget line / Budget position	As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.
Budgetary authority	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers.
Budgetary commitment	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
Cancellation of appropriations	Unused appropriations that may no longer be used.
Carryover of appropriations	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.
Commitment appropriations	Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 7 FR: <i>Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.</i>
De-commitment	Cancellation of a reservation of appropriations.
Differentiated appropriations	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 7 FR: <i>Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.</i>
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)
Economic result	Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.
Entitlements established	Entitlements are recovery orders that the European Union must establish for collecting income.
Exchange rate difference	The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.
Expenditure	Term used to describe spending the budget from all types of funds sources.
Financial regulation (FR)	Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union. (OJ L 193/30.07.2018, p. 1)
Funds Source	Type of appropriations (e.g.: C1, C2, etc.)
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.

Term	Definition
Implementation	Cf. Budget implementation
Income	Cf. Revenue
Joint Undertakings (JUs)	A legal EU-body established under the TFEU. The term can be used to describe any collaborative structure proposed for the " <i>efficient execution of Union research, technological development and demonstration programmes</i> ".
Lapsing appropriations	Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities which is represented by an appropriation.
Legal base (basic act)	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
Legal commitment	A legal commitment establishes a legal obligation towards third parties.
Non-differentiated appropriations	Non-differentiated appropriations are for operations of an annual nature. (Art. 9 FR). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.
Operational appropriations	Operational appropriations finance the different policies, mainly in the form of grants or procurement.
Outstanding commitment	Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.
Outturn	Cf. Budget result
Payment	A payment is a cash disbursement to honour legal obligations.
Payment appropriations	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 7 FR).
RAL	Sum of outstanding commitments. Outstanding commitments (or RAL, from the French ' <i>reste à liquider</i> ') 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. (Cf. <i>Outstanding commitments</i>).
Recovery	The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.
Result	Cf. Outturn
Revenue	Term used to describe income from all sources financing the budget.
Rules of application	Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Surplus	Positive difference between revenue and expenditure (see Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.
Transfer	Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial

Term	Definition
	Regulation. The FR identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.