



Report on budgetary and financial management

Financial year 2025

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

Table of Contents

Introduction	3
1. Overview of the budget	3
1.1 Initial budget, amending budgets and final budget	3
Amending budgets adopted by the Management Board	5
Transfers adopted by the Director	5
Transfers adopted by the Management Board	5
1.2 Budget implementation	5
Implementation of C1 appropriations	5
Implementation of C4 appropriations	7
Implementation of C5 appropriations	7
Implementation of C8 appropriations	8
Implementation of R0 appropriations	9
2. Multi-annual overview	10
3. Revenue	11
3.1 Nature of Revenue	11
3.2 Overview per contributor	11
Annex I – List of budget transfers 2025	12
Annex II - Glossary on terms, abbreviations and acronyms used in the report	16

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

1.1 Initial budget, amending budgets and final budget

The EU subsidy referred to the Agency's 2025 budget amounted to €26,639,755, which included Albania's contribution (i.e. €177,000) North Macedonia's contribution (i.e. €199,000) and Serbia's contribution (i.e. €207,000).

During its 47th meeting, which took place on 12 and 13 December 2024, the Management Board adopted the final version of the 2025 Budget with the following changes compared to the draft estimate:

- Title I was decreased by €502,325 to a total of €17,323,675.
- Title II was increased by €1,339,000 to a total of €4,100,000.
- Title III was decreased by €436,595 to €5,216,080 in order to maintain the total amount of the EU subsidy.

Therefore, the overall budget requested by the Agency was increased by €400,080 in order to reach the amount that was adopted by the budget authority including the amendment thereof, which was adopted in the second half of 2024, i.e. the one indicated in the amended 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	€17,323,675	-€254,389	€17,069,286
A-11	Salaries & allowances	€15,715,675	-€237,898	€15,477,777
A-12	Expenditure relating to staff recruitment	€145,000	-€103,020	€41,980
A-13	Missions expenses	€53,000	€20,000	€73,000
A-14	Socio-medical infrastructure	€75,000	-€8,350	€66,650
A-15	Training	€175,000	€26,724	€201,724
A-16	External services	€135,000	€31,407	€166,407
A-17	Reception and events	€5,000	-€1,788	€3,212
A-18	Social welfare	€1,020,000	€18,536	€1,038,536
A-19	Other staff related expenditure	€0	€0	€0
A-2	Buildings, equipment and miscellaneous operating expenditure	€4,100,000	-€202,311	€3,897,689
A-20	Rental of buildings and associated costs	€2,458,000	-€3,126	€2,454,874
A-21	Information and communication technology	€808,000	€97,510	€905,510
A-22	Movable property and associated costs	€253,000	€7,785	€260,785
A-23	Current administrative expenditure	€347,500	-€194,092	€153,408
A-24	Postage and telecommunications	€185,500	-€84,079	€101,421
A-25	Meeting expenses	€10,000	-€5,519	€4,481
A-27	Information and publishing	€2,000	-€948	€1,052
A-28	Studies	€36,000	-€19,843	€16,157
B-3	Operational expenditure	€5,216,080	€652,199	€5,868,280
B-30	Justice, Digital and Migration	€1,571,000	€842,881	€2,413,881
B-35	Communication & Events	€1,000,000	-€42,224	€957,776
B-36	Equality, Roma & Social Rights	€1,220,000	-€271,256	€948,744
B-37	Institutional Cooperation & Networks	€885,000	€446,248	€1,331,248
B-38	Horizontal operational activities	€140,000	€76,630	€216,630
B-39	Reserve for Title 3	€400,080	-€400,080	€0
B-4	Other operational expenditure	€0	€0	€0
B-40	Cooperation agreements	€0	€0	€0
Total		€26,639,755	€195,499	€26,835,254

Amending budgets adopted by the Management Board

As shown below in the summary table, one amendment to the budget took place during the financial year.

AB	Date of adoption	Description	Official Journal	Impact on appropriations
1	11/12/2025	This amount was received for the 2025 shared accounting services related to salaries, which FRA provides to each EIT, ELA and ACER.	C/2026/198	Chapter 11 +€161,735
		This amount was received for the 2025 shared accounting services related to schooling costs, which FRA provides to each EIT, ELA and ACER.		Chapter 18 +33,764

Transfers adopted by the Director

In 2025, the Director authorised six budgetary transfers, out of which five were made within budget titles (from one chapter to another and from one item to another) and one was made between budget titles (from one title to another, up to a maximum of 10 % of appropriations for the year shown on the line from which the transfer was made). The total amount transferred between titles through this transfer was €277,798. Please see Annex I for the list of all transfers adopted by the Director.

Transfers adopted by the Management Board

In 2025, three budgetary transfers were submitted to the Management Board for approval. The total amount transferred between titles through these transfers was €906,070. 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. Please see Annex I for the list of all transfers adopted by the Management Board.

1.2 Budget implementation

The implementation of consolidated authorised appropriations is provided below.

Initial budget	Carry-over from 2024	Amending budgets	Final budget	CA Actual 2025	CA Rate	PA Actual 2025	PA Rate
€26,639,755	€242,567	€241,572	€27,123,894	€25,905,433	96%	€27,565,519	84%

The implementation rate of C1 payment appropriations (PA) under Title III was 40%. 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	Description	Appropriations 2025	Commitments 2025	% Committed	Payments 2025	% Paid
A-1100	Basic salaries	€7,857,431	€7,857,431	100%	€7,857,431	100%
A-1101	Family allowances	€1,132,146	€1,132,146	100%	€1,132,146	100%
A-1102	Expatriation and foreign-residence allowances	€1,162,485	€1,162,485	100%	€1,162,485	100%
A-1110	Staff exchanges	€493,036	€493,036	100%	€493,036	100%
A-1112	Contract Agents	€3,285,663	€3,285,663	100%	€3,285,663	100%
A-1113	Trainees	€310,185	€310,185	100%	€310,185	100%
A-1130	Insurance against sickness	€283,202	€283,202	100%	€283,202	100%
A-1131	Insurance against accidents	€31,691	€31,691	100%	€31,691	100%

A-1132	Insurance against unemployment	€74,219	€74,219	100%	€74,219	100%
A-1140	Childbirth and death grants	€0	€0	0%		0%
A-1141	Travel expenses for annual leave	€133,231	€133,231	100%	€133,231	100%
A-1184	Temporary daily subsistence allowances	€17,027	€17,027	100%	€17,027	100%
A-1190	Salary weightings	€535,725	€535,725	100%	€535,725	100%
A-1200	Recruitment expenses	€12,825	€12,825	100%	€1,377	11%
A-1201	Travel expenses	€2,990	€2,990	100%	€2,990	100%
A-1202	Installation & resettlement allowances	€26,165	€26,165	100%	€26,165	100%
A-1203	Removal expenses	€0	€0	0%		0%
A-1300	Missions & duty travel	€73,000	€73,000	100%	€67,147	92%
A-1410	Medical service	€66,650	€66,650	100%	€66,650	100%
A-1500	Professional training of staff	€201,724	€201,724	100%	€127,233	63%
A-1660	External services	€166,407	€166,407	100%	€166,407	100%
A-1700	Entertainment and representation expenses	€3,212	€3,212	100%	€3,212	100%
A-1810	Social contacts between staff	€63,431	€63,431	100%	€63,369	100%
A-1820	Other welfare expenditure	€934,070	€934,070	100%	€934,070	100%
A-1840	Additional aid for persons with disabilities	€7,271	€7,271	100%	€7,271	100%
A-1900	Legal services	€0	€0	0%	€0	0%
	Total Title I	€16,873,787	€16,873,787	100%	€16,781,933	99%
A-2000	Rent	€1,631,042	€1,096,487	67%	€1,096,487	67%
A-2010	Insurance	€17,045	€17,045	100%	€17,045	100%
A-2020	Water Gas Electricity and Heating	€108,000	€108,000	100%	€108,000	100%
A-2030	Cleaning and maintenance	€325,841	€325,841	100%	€314,268	96%
A-2040	Fitting-out of premises	€200,303	€303	0%	€0	0%
A-2050	Security and surveillance of buildings	€149,199	€149,199	100%	€138,132	93%
A-2090	Other expenditure on buildings	€23,444	€23,444	100%	€10,844	46%
A-2100	Information communication technology	€499,370	€499,370	100%	€356,894	71%
A-2101	Software Development	€271,904	€271,904	100%	€228,750	84%
A-2102	Other external services for data processing	€134,236	€134,236	100%	€134,236	100%
A-2200	Technical equipment and installations	€172,152	€22,152	13%	€0	0%
A-2203	Maintenance & technical equipment	€679	€679	100%	€679	100%
A-2210	Furniture	€87,911	€87,911	100%	€0	0%
A-2230	Hire of vehicles	€43	€43	100%	€43	100%
A-2300	Stationery and office supplies	€2,142	€2,142	100%	€1,606	75%
A-2320	Bank charges	€2,137	€2,137	100%	€2,137	100%

A-2322	External financial services	€55,000	€55,000	100%	€55,000	100%
A-2353	Departmental removals	€94,130	€4,130	4%	€4,130	4%
A-2400	Postage and delivery charges	€5,004	€5,004	100%	€4,694	94%
A-2410	Telecommunications charges	€96,418	€96,418	100%	€84,146	87%
A-2550	Miscellaneous expenditure for meetings	€4,481	€4,481	100%	€4,481	100%
A-2710	Publications of documents	€1,052	€1,052	100%	€1,052	100%
A-2800	Studies surveys and consultations	€16,157	€16,157	100%	€0	0%
	Total Title II	€3,897,689	€2,923,133	75%	€2,562,623	66%
B3-000	Data & Digital	€503,297	€503,297	100%	€169,820	34%
B3-010	Justice & Security	€681,932	€681,932	100%	€338,447	50%
B3-020	Migration & Asylum	€1,228,651	€1,228,651	100%	€360,033	29%
B3-500	Communicating rights-media & events	€299,927	€299,927	100%	€121,601	41%
B3-510	Web Publishing & Promotions	€657,849	€657,849	100%	€323,385	49%
B3-600	Anti-Racism & Non-Discrimination	€352,457	€352,457	100%	€60,777	17%
B3-610	Roma Inclusion	€97,709	€97,709	100%	€78,138	80%
B3-620	Social Rights	€498,578	€494,747	99%	€299,143	60%
B3-700	Human Rights Structures & Mechanisms	€853,287	€853,287	100%	€136,561	16%
B3-710	Policy Analysis & Stakeholder Cooperation	€477,961	€477,961	100%	€450,622	94%
B3-800	Performance Monitoring and Evaluation	€216,630	€216,630	100%	€16,090	7%
B3-900	Reserve for Title 3	€0	€0	0%	€0	0%
	Total Title III	€5,868,280	€5,864,448	100%	€2,354,617	40%
	Total C1	€26,639,755	€25,661,368	96%	€21,699,173	81%

Implementation of C4 appropriations

Budget Item	Description	Appropriations 2025	Commitments 2025	% Committed	Payments 2025	% Paid
A-1100	Basic salaries	€159,083	€0	0%	€0	0%
A-1101	Family allowances	€1,890	€0	0%	€0	0%
A-1190	Salary weightings	€762	€0	0%	€0	0%
A-1820	Other welfare expenditure	€33,764	€0	0%	€0	0%
	Total Title I	€195,499	€0	0%	€0	0%
	Total C4	€195,499	€0	0%	€0	0%

Implementation of C5 appropriations

Budget Item	Description	Appropriations 2025	Commitments 2025	% Committed	Payments 2025	% Paid
A-1100	Basic salaries	€212,172	€212,172	100%	€212,172	100%
A-1101	Family allowances	€3,544	€3,544	100%	€3,544	100%
A-1900	Legal services	€24,712	€18,056	73%	€13,216	53%
	Total Title I	€240,428	€233,771	97%	€228,931	95%

B3-020	Migration & Asylum	€2,140	€2,140	100%	€2,140	100%
Total Title III		€2,140	€2,140	100%	€2,140	100%
Total C5		€242,568	€235,911	97%	€231,071	95%

Implementation of C8 appropriations

Budget Item	Description	Appropriations 2025	Commitments 2025	% Committed	Payments 2025	% Paid
A-1113	Trainees	€2,521	€2,521	100%	€2,521	100%
A-1300	Missions & duty travel	€1,886	€1,886	100%	€1,886	100%
A-1410	Medical service	€14,857	€10,677	72%	€10,677	72%
A-1500	Professional training of staff	€23,338	€22,638	97%	€22,638	97%
A-1660	External services	€7,478	€7,478		€7,478	
A-1700	Entertainment and representation expenses	€299	€220		€220	
A-1810	Social contacts between staff	€21,214	€20,939	99%	€20,939	99%
A-1900	Legal services	€9,075	€9,075	100%	€9,075	100%
Total Title I		€80,668	€75,434	94%	€75,434	94%
A-2030	Cleaning and maintenance	€8,327	€7,217	87%	€7,217	87%
A-2050	Security and surveillance of buildings	€11,013	€9,046	82%	€9,046	82%
A-2090	Other expenditure on buildings	€4,150	€4,150	100%	€4,150	100%
A-2100	Information communication technology	€123,755	€123,255	100%	€123,255	100%
A-2102	Other external services for data processing	€8,691	€8,691	100%	€8,691	100%
A-2322	External financial services	€200,000	€200,000	100%	€200,000	100%
A-2400	Postage and delivery charges	€978	€43	4%	€43	4%
A-2410	Telecommunications charges	€25,488	€25,133	99%	€25,133	99%
A-2800	Studies surveys and consultations	€24,236	€24,236	100%	€24,236	100%
Total Title II		€406,638	€401,769	99%	€401,769	99%
B3-000	Data & Digital	€697,107	€679,271	97%	€679,271	97%
B3-010	Justice & Security	€895,275	€877,311	98%	€877,311	98%
B3-020	Migration & Asylum	€414,150	€413,149	100%	€413,149	100%
B3-500	Communicating rights-media & events	€195,091	€168,127	86%	€168,127	86%
B3-510	Web Publishing & Promotions	€438,583	€430,078	98%	€430,078	98%
B3-600	Anti-Racism & Non-Discrimination	€130,665	€129,683	99%	€129,683	99%
B3-610	Roma Inclusion	€854,163	€849,853	99%	€849,853	99%
B3-620	Social Rights	€618,072	€611,334	99%	€611,334	99%
B3-700	Human Rights Structures & Mechanisms	€595,262	€595,262	100%	€595,262	100%

B3-710	Policy Analysis & Stakeholder Cooperation	€275,318	€274,047	100%	€274,047	100%
B3-800	Performance Monitoring and Evaluation	€122,700	€122,700	100%	€122,700	100%
Total Title III		€5,236,386	€5,150,814	98%	€5,150,814	98%
Total C8		€5,723,692	€5,628,018	98%	€5,628,018	98%

Implementation of R0 appropriations

Budget Item	Description	Appropriations 2025	Commitments 2025	% Committed	Payments 2025	% Paid
B3-500	Communicating rights, media & events	€42,865	€4,945	12%	€4,049	9%
Total Title III		€42,865	€4,945	12%	€4,049	9%
B4-000	Cooperation with Financial Mechanism Office	€3,208	€3,208	100%	€3,208	100%
Total Title IV		€3,208	€3,208	100%	€3,208	100%
Total R0		€46,073	€8,153	18%	€7,258	16%

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

During the financial year, seven (7) recovery orders were issued and cashed as follows:

- four (4) to internal assigned revenue
- three (3) of the recovery orders related to the 2025 European Union subsidy

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

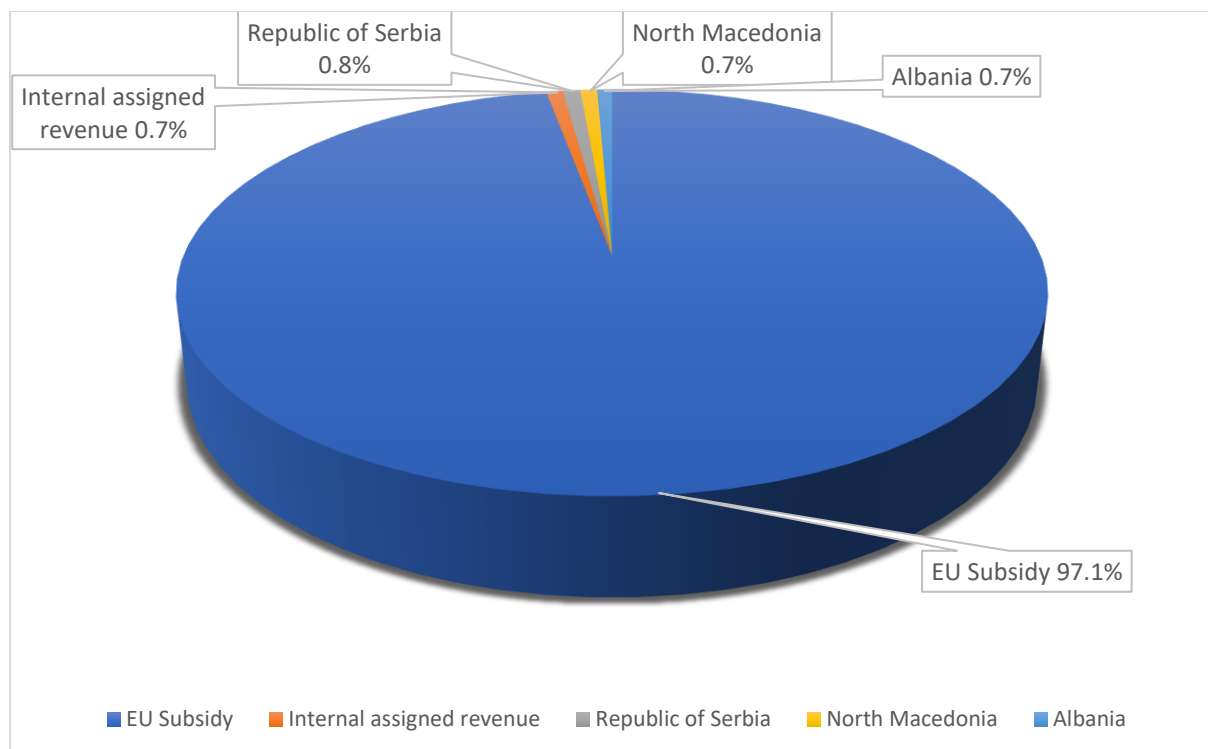
Albania, North Macedonia and Serbia participated in the work of the Agency. Therefore, for 2025 the Agency received €177,000 for Albania, €199,000 for North Macedonia and €207,000 for Serbia.

Implementation of internal assigned revenue

€192,847 were received for the shared accounting services, which FRA provided to each the European Institute of Innovation & Technology (€61,740), the European Labour Authority (€61,380) and the European Union Agency for the Cooperation of Energy Regulators (€69,727).

Due to a recovery of allowances, an amount of €2,652 was received.

3.2 Overview per contributor



Annex I – List of budget transfers 2025

Management Board Transfers 2025				
Transfer	Date	Item	Description	Amount
Management Board Transfer 01	19/05/2025	A-1100	Basic salaries	-€130,000.00
		A-1101	Family allowances	-€110,000.00
		A-1110	Staff exchanges	€25,000.00
		A-1112	Contract Agents	€196,000.00
		A-1113	Trainees	-€25,000.00
		A-1130	Insurance against sickness	€3,000.00
		A-1131	Insurance against accidents	-€5,000.00
		A-1132	Insurance against unemployment	-€35,000.00
		A-1184	Temporary daily subsistence allowances	-€10,000.00
		A-1190	Salary weightings	€10,000.00
		A-1200	Recruitment expenses	€5,000.00
		A-1202	Installation & resettlement allowances	-€15,000.00
		A-1500	Training	€15,000.00
		A-1660	External services	€31,000.00
		A-1810	Social contacts between staff	€15,000.00
		A-1820	Other welfare expenditure	-€15,000.00
		A-2000	Rent	-€200,000.00
		A-2020	Water, gas, electricity and heating	-€39,919.73
		B-3010	Justice & Security	€280,000.00
		B-3510	Web, Publishing & Promotions	€40,000.00
		B-3600	Anti-Racism & Non-Discrimination	-€10,000.00
		B-3620	Social Rights	€80,000.00
		B-3700	Human Rights Structures & Mechanisms	€150,000.00
		B-3710	Policy Analysis & Stakeholder Cooperation	€60,000.00
B-3800	Horizontal Operational activities	€65,000.00		
B-3900	Reserve for Title 3	-€400,080.27		
Management Board Transfer 02	19/09/2025	A-1100	Basic salaries	-€158,396.98
		A-1110	Staff exchanges	-€25,000.00
		A-1203	Removal expenses	-€45,000.00
		A-1300	Mission expenses	€20,000.00
		A-1810	Social contacts between staff	-€4,069.88
		A-1820	Other welfare expenditure	€19,069.88
		A-2000	Rent	-€27,910.02
		A-2090	Other expenditure on buildings	-€160,000.00
		A-2353	Departmental removals	-€245,000.00
		A-2410	Telecommunications charges	-€70,000.00
		A-2800	Studies, surveys, consultations	-€19,843.00
		B-3010	Justice & Security	€210,000.00
		B-3020	Migration & Asylum	€450,000.00

		B-3510	Web, Publishing & Promotions	-€48,000.00
		B-3610	Roma Inclusion	€97,000.00
		B-3620	Social Rights	-€196,800.00
		B-3700	Human Rights Structures & Mechanisms	€120,000.00
		B-3710	Policy Analysis & Stakeholder Cooperation	€23,950.00
		B-3800	Horizontal Operational activities	€60,000.00
Management Board Transfer 03	11/12/2025	A-1101	Family allowances	-€19,606.65
		A-1102	Expatriation allowances	-€27,515.33
		A-1110	Staff exchanges	-€48,963.86
		A-1131	Insurance against accidents	-€3,983.77
		A-1132	Insurance against unemployment	-€4,781.15
		A-1140	Childbirth and death grants	-€1,000.00
		A-1184	Temporary daily subsistence allowances	-€27,972.60
		A-1200	Recruitment expenses	-€22,375.00
		A-1201	Travel expenses	-€2,009.82
		A-1202	Installation & resettlement allowances	-€13,634.92
		A-1410	Medical service	-€8,350.39
		A-1700	Receptions and events	-€1,181.61
		A-1810	Social contacts between staff	-€6,188.24
		A-2000	Rent	€282,563.34
		B-3010	Justice & Security	-€117,563.81
		B-3020	Migration & Asylum	€117,563.81
		B-3610	Roma Inclusion	-€75,000.00

Agency Transfers 2025				
Transfer	Date	Item	Description	Amount
Agency Transfer 01	19/06/2025	A-1101	Family allowances	-€521.49
		A-1141	Travel expenses for annual leave	€521.49
		A-2000	Rent	€194,396.87
		A-2020	Water, gas, electricity and heating	-€120,080.27
		A-2030	Cleaning and maintenance	-€59,991.06
		A-2090	Other expenditure on buildings	-€14,325.54
		A-2101	Software Development	-€10,803.63
		A-2102	Other external services for data processing	€10,803.63
Agency Transfer 02	08/10 2025	A-1101	Family allowances	-€4,900.00
		A-1112	Contract Agents	-€407.02
		A-1500	Training	€4,900.00
		A-1660	External services	€407.02
		A-2100	Information and communication technology	-€5,553.94
		A-2101	Software Development	€5,553.94
		B-3600	Anti-Racism & Non-Discrimination	-€35,000.00
		B-3700	Human Rights Structures & Mechanisms	€15,000.00

		B-3710	Policy Analysis & Stakeholder Cooperation	€20,000.00
Agency Transfer 03	24/10/2025	A-1113	Trainees	€14,000.00
		A-1141	Travel expenses for annual leave	€546.74
		A-1200	Recruitment expenses	-€4,800.00
		A-1202	Installation & resettlement allowances	-€5,200.00
		A-1500	Training	€8,600.00
		A-1810	Social contacts between staff	-€13,146.74
		A-2010	Insurance	-€2,955.33
		A-2030	Cleaning and maintenance	-€8,579.17
		A-2050	Security and surveillance of buildings	-€17,295.49
		A-2101	Software Development	€43,153.60
		A-2203	Technical equipment and installations	-€4,000.00
		A-2230	Hire of vehicles	-€2,887.60
		A-2300	Stationery and office supplies	-€722.06
		A-2320	Bank charges	-€1,280.00
		A-2322	External financial services	€1,500.00
		A-2353	Departmental removals	-€5,986.20
				A-2710
Agency Transfer 04	28/11/2025	A-1100	Basic salaries	-€54,172.03
		A-1101	Family allowances	-€37,825.41
		A-1112	Contract Agents	€50,069.79
		A-1113	Trainees	-€1,815.47
		A-1130	Insurance against sickness	€1,202.46
		A-1141	Travel expenses for annual leave	-€837.04
		A-1190	Salary weightings	€40,725.19
		A-1500	Training	€7,700.00
		A-1700	Receptions and events	-€318.39
		A-1840	Additional aid for persons with disabilities	-€7,729.10
		A-2040	Fitting-out of premises	€302.76
		A-2050	Security and surveillance of buildings	-€77,505.28
		A-2100	Information and communication technology	€61,176.11
		A-2200	Technical equipment and installations	€32,151.52
		A-2210	Furniture	-€16,125.11
		B-3000	Data & Digital	-€13,967.76
		B-3620	Social Rights	-€39,801.62
		B-3700	Human Rights Structures & Mechanisms	€94,000.00
		B-3710	Policy Analysis & Stakeholder Cooperation	€3,000.00
		B-3800	Horizontal Operational activities	-€43,230.62
Agency Transfer 05	15/12/2025	A-2000	Rent	€44,240.71
		A-2030	Cleaning and maintenance	-€1,588.74
		A-2090	Other expenditure on buildings	-€2,230.46
		A-2100	Information and communication technology	-€251.90
		A-2102	Other external services for data processing	-€6,567.53

		A-2203	Technical equipment and installations	-€321.12
		A-2210	Furniture	-€963.45
		A-2300	Stationery and office supplies	-€7,136.40
		A-2320	Bank charges	-€82.90
		A-2322	External financial services	-€5,500.00
		A-2400	Postage and delivery charges	-€4,496.34
		A-2410	Telecommunications charges	-€9,582.43
		A-2550	Meetings expenses	-€5,519.44
		B-3020	Migration & Asylum	€17,467.40
		B-3610	Roma Inclusion	-€8,467.40
		B-3620	Social Rights	-€9,000.00
		Agency Transfer 06 (between Titles)	20/12/2025	A-1101
A-1110	Staff exchanges			-€3,000.00
A-1500	Training			-€9,476.24
A-1700	Receptions and events			-€287.98
A-1810	Social contacts between staff			-€3,163.87
A-2000	Rent			€207,751.48
A-2230	Hire of vehicles			-€69.06
A-2353	Departmental removals			€70,116.00
B-3000	Data & Digital			-€42,734.79
B-3010	Justice & Security			-€46,503.72
B-3020	Migration & Asylum			-€11,380.53
B-3500	Communicating rights -Media & Events			-€10,073.45
B-3510	Web, Publishing & Promotions			-€24,150.51
B-3600	Anti-Racism & Non-Discrimination			-€2,542.53
B-3610	Roma Inclusion			-€10,824.00
B-3620	Social Rights			-€60,820.00
B-3700	Human Rights Structures & Mechanisms			-€5,712.57
B-3710	Policy Analysis & Stakeholder Cooperation			-€33,989.08
B-3800	Horizontal Operational activities	-€5,139.15		

Annex II - 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	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. 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. The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21(2).
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.
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.

Term	Definition
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. <i>Art. 7 FR: 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. <i>Art. 7 FR: 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, 2024/2509, 26.9.2024)
Funds Source	Type of appropriations (e.g.: C1, C2, etc.)
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Implementation	Cf. Budget implementation
Income	Cf. Revenue
Joint Undertakings (JUs)	A legal EU-body established under the TFEU. The term can be used to describe any collaborative structure proposed for the " <i>efficient execution of Union research, technological development and demonstration programmes</i> ".
Lapsing appropriations	Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities which is represented by an appropriation.
Legal base (basic act)	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation.

Term	Definition
	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 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.