

EUAA Final Annual Accounts 2025



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9th June 2026

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Certification by the Accounting Officer of European Union Agency for Asylum¹ (the “Agency”) Final Annual Accounts 2025

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Agency in accordance with Article 102 of the Framework Financial Regulation (‘FFR’)² and I hereby certify that the annual accounts of the Agency for the year 2025 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 Agency'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 Agency.

Valletta Harbour, 9th June 2026

[Electronically signed]

Efstathios Adamantiadis
Accounting Officer

¹The European Asylum Support Office (EASO) established by Regulation (EU) No 439/2010. Pursuant to Article 1(1) of Regulation (EU) No 2303/2021 which came into force on 19th January 2022, the European Union Agency for Asylum (EUAA) “shall replace and succeed the European Asylum Support Office (EASO) established by Regulation (EU) No 439/2010.” For the purpose of these Annual Accounts, EASO and EUAA are considered as the same entity (the “Agency”).

² 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.



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1. Introduction

1.1 Short introduction

The European Asylum Support Office (EASO) has been created within Regulation (EU) No 439/2010³ of the European Parliament and of the Council establishing a European Asylum Support Office (EASO Regulation).

EASO contributed to the creation of a Common European Asylum System (CEAS). EASO's purpose was to facilitate, coordinate and strengthen practical cooperation among Member States on the many aspects of asylum, such as: providing practical and operational support to Member States; providing operational support to Member States subject to particular pressure on their asylum systems, including the coordination of asylum support teams made up of national asylum experts; and providing scientific and technical assistance for EU policymaking and legislation in all areas having a direct or indirect impact on asylum.

Following an application by the Government of the Republic of Malta to host the seat of EASO, on 25/02/2010 the Representatives of the Governments of the EU Member States took Decision to locate EASO in Valletta Harbour⁴.

Pursuant to Article 1(1) of Regulation (EU) No 2303/2021⁵ which came into force on 19/01/2022, the European Union Agency for Asylum (EUAA) replaced and succeeded the European Asylum Support Office (EASO). The new EUAA mandate brought numerous instruments to the effective implementation of the Common European Asylum System (CEAS), including by:

- Enabling quicker deployments of personnel to operations;
- Establishing a mandatory Asylum Reserve Pool of 500 Member State experts to be available in the case of disproportionate pressures;
- Broadening the European Asylum training curriculum and offering new thematic training courses and strengthening the reception training portfolio;
- Producing more practical guides and tools and coordinating common analyses, country guidance and publications;
- Establishing the independent position of a Fundamental Rights Officer to ensure respect for fundamental rights in all activities of the Agency;
- Enhancing the role, and independence, of the Consultative Forum of Civil Society Organisations;
- Establishing EUAA liaison officers in Member States, as well as in third countries;
- Providing the EUAA with a stronger ability to support third countries in their capacity building;
- Establishing a Complaints Mechanism; and
- Establishing a Monitoring Mechanism, in the future, which will allow the EUAA to monitor the operational and technical application of the CEAS.

EUAA strategy

In 2023, the Agency worked on a five-year strategy to guide the Agency's functions, consolidate diverse activities, and ensure alignment with EU priorities. The strategy also prioritises

³ OJ L 132, 29.5.2010, p. 11.

⁴ OJ L 324, 9.12.2010, p. 47.

⁵ OJ L 468, 30.12.2021 p. 1.

responsiveness to technological advancements and external environmental concerns, and anticipates the Agency's additional role and responsibilities under the New Pact on Migration and Asylum.

Prioritisation

Alongside the EUAA strategy, the EUAA's prioritisation mechanism aims to effectively allocate resources amidst increased demands from its expanded mandate and other external factors. It emphasises four key prioritisation areas and assesses potential reprioritisation effects on the agency's services and outputs. This mechanism aims to optimise resource allocation and enhance readiness for future challenges and opportunities.

The organisation portfolio project

The Organisational Portfolio project, launched in March 2023, aims to consolidate the Agency's programmes and projects into one unified portfolio. This consolidation serves several purposes, including enhancing programme and project visibility, facilitating prioritisation, and optimising resource allocation. Moreover, it aims to equip programme and project managers with improved guidance and tools.

The EUAA Transition Programme

Delivery of the EUAA transition programme continued in 2023, enabling the Agency to smoothly adapt itself to fulfilling the requirements of the EUAA regulation which entered into force on 19 January 2022. The programme follows a structured approach, utilising project management methodologies to coordinate and manage a number of projects that are geared to ensure that the Agency delivers in line with its founding regulation. By breaking down tasks and functions into manageable projects with clear milestones and oversight, the programme ensures efficient planning, implementation, and evaluation while preventing duplication of efforts and ensuring alignment with EUAA objectives.

The New Pact Programme

Similarly, the New Pact Programme, aims to adapt to and align the EUAA with the provisions of the New Pact on Migration and Asylum. Themed projects will be established to address key thematic areas affected by the new legislation, fostering intra-Agency coordination. Utilising a programme approach similar to the one used for the Agency's transition to the EUAA will ensure efficient progress towards the programme's objectives.

The EUAA structure

Pursuant to Article 71 of Regulation (EU) No 2303/2021 (EUAA Regulation) the EUAA "shall succeed EASO as regards all ownership, agreements, legal obligations, employment contracts, financial commitments and liabilities". For the purpose of these Annual Accounts, EASO and EUAA are considered the same entity, referred to as "the Agency".

The Agency's Management Board is composed of one member from each Member State – two members from the European Commission and one non-voting member of the United Nations High Commissioner for Refugees (UNHCR). Denmark did not take part in the adoption of EUAA regulation and attends, as observer, all meetings of the Management Board and other relevant meetings. On 27 March 2023, Ireland notified its wish to accept and be bound by the EUAA Regulation. The Commission Decision confirming Ireland's opt-in to the EUAA was adopted on 28 July. It entered into force on 20 August 2023.

Norway, Switzerland, Liechtenstein and Iceland also participate as observers.

The key functions of the Management Board, as the governing and planning body of the Agency, were outlined in Article 29 of the EASO Regulation and now in Article 41 of the EUAA Regulation. These functions include the appointment of the Executive Director, adoption of the work programmes, annual reports, budget, and has overall responsibility for ensuring that the Agency performs effectively its duties.

The Management Board with Decision No 127 of 13 February 2023 established the framework of the Agency's internal structures, and laying down the internal rules of procedure. With the decisions No 28/2023, No 53/2024 and No 57/2025, the Executive Director of EUAA proceeded with the implementation of the aforementioned Management Board Decision, by establishing the Agency's internal structures, and laying down the internal rules of procedure.

The Executive Director, who shall be independent in the performance of his/her tasks, is the legal representative of the Agency and is responsible, inter alia, for the administrative management and for the implementation of the Work Programme and the decisions of the Management Board. He/she serves for a period of five year term of office. The Management Board, may extend the term of office of the Executive Director once for not more than five years.

The Accounting Officer is appointed by the Management Board.

The Internal audit function is performed by the Internal Audit Service of the European Commission. The Agency has also a function of Internal Control and Risk Management Sector.

The External audit is performed by the European Court of Auditors, after considering the audit work performed by an independent external private auditor.

The Discharge Authority is the European Parliament, acting on the recommendation from the Council. Every year, the Agency shall publish a consolidated annual activity report on its activities, including its annual accounts (financial statements and budget implementation reports).

1.2 Legal Framework

This report has been prepared in accordance with the Agency's Financial Regulation adopted by its Management Board, in particular its Titles IX and X.

The Agency's Accounting Officer shall send the Provisional accounts to the Accounting Officer of the Commission and to the Court of Auditors by 1 March of the following year.

The Court of Auditors shall, by 1 June of the following year at the latest, make its observations on the Provisional accounts.

On receiving the Court of Auditors' observations on the Provisional accounts, the Agency's Accounting Officer shall draw up the Final accounts.

The Executive Director shall send them to the Management Board, which shall give an opinion on these accounts.

The Executive Director shall send the Final accounts, together with the opinion of the Management Board, 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 objectives of financial statements are to provide information about the financial position, performance and cash-flows of the Agency.

The financial statements have been prepared according to the accounting rules adopted by the European Commission's Accounting Officer, following the principles of accrual-based accountancy where the economic outturn, balance and cash flow are concerned.

The general accounts are accrual accounts which means that the effects of the transactions and other events, are recognised when those transactions or events occur (and not only when cash or its equivalent is received or paid). They are based on the IPSAS (International Public Sector Accounting Standards). The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The budget execution is prepared on the basis of a modified cash accounting. In the cash accounting system, the payments made and revenue received are recorded. Modified cash accounts means that payment appropriations carried over are also recorded. They are used to produce the budgetary outturn account and reports on budget implementation.

These provisions lead to discrepancies between the general accounts and the budget accounts. The accounting policies have been applied consistently throughout the period.

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

Revised EAR which is effective for annual periods beginning on or after 1 January 2021

In 2020, the Accounting Officer of the Commission adopted the revised EAR 11 'Financial Instruments', which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 'Financial Instruments', the amended IPSAS 28 'Financial Instruments: Presentation' and the amended IPSAS 30 'Financial Instruments: Disclosures'. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

Changes from the application of the revised EAR 11

The only financial instruments of the entity, are the receivables from exchange transactions. In accordance with the revised EAR 11 requirements, the entity has classified these receivables as 'financial assets at amortised cost' ('loans and receivables' in prior periods). The entity has applied the impairment requirements of the revised EAR 11 to the receivables, but no recognition of loss allowance in the accumulated surplus or deficit on 1 January 2021 was needed.

New EAR which are effective for annual periods beginning on or after 1 January 2025

On 12 December 2025 the Accounting Officer of the European Commission adopted a targeted amendment of EAR 1 'Financial Statements'. The amendment, which is effective for reporting periods beginning on or after 1 January 2025, introduced changes to the guidance on the Segment Report. As the Agency is not obliged to, and does not prepare, a Segment Report, the amendment has no impact on these annual accounts.

New EAR adopted but not yet effective at 31 December 2025

EAR 8 (revised 2025)

On 15 April 2025 the Accounting Officer of the European Commission adopted the revised EAR 8 'Leases', which is effective for accounting periods beginning on or after 1 January 2027. The revised EAR 8 has been updated in line with IPSAS 43 'Leases' (including the amendment 'Concessionary Leases and Other Arrangements Conveying Rights over Assets'). The main change as compared to the current EAR 8 is the introduction of a right-of-use recognition and measurement model, which requires lessees to recognise all leases, including concessionary leases, on the balance sheet, unless the short-term or low-value exemption applies. The current distinction of leases as either operating leases or finance leases, with only the latter recognised on the balance sheet, will no longer be applicable. For lessors, the revised EAR 8 largely carries forward the existing accounting requirements, with additional guidance and clarifications. Consequently, the initial application of the revised EAR 8 is expected to result in more leases being recognised on the balance sheet, with a corresponding increase in right-of-use assets and lease liabilities. The impact of the revised EAR 8, including on concessionary leases and other relevant arrangements, will continue to be assessed over the 2026 calendar year prior to the 1 January 2027 effective date.

EAR 1 (revised 2025)

On 15 April 2025 the Accounting Officer of the European Commission adopted the amended EAR 1 'Financial Statements', which is effective for accounting periods beginning on or after 1 January 2027. The objective of the amendment is to ensure a consistent classification of all borrowings within financing activities. Under the current EAR 1 borrowings related to leases, the acquisition of property, plant and equipment, and back-to-back operations are classified within operating activities. Under the revised EAR 1, financing activities will include all activities that result in changes on the size and composition of borrowings, without the above exceptions. Consequently, the initial application of the revised EAR 1 is expected to result in cash flows relating to the principle portion of lease liabilities to be classified within financing activities rather than operating activities. The impact of the revised EAR 1 will continue to be assessed over the 2026 calendar year prior to the 1 January 2027 effective date.

1.3 Accounting principles

Based on the Agency's Financial Regulation, the financial statements are drawn up in accordance with the generally accepted accounting principles as outlined in the accounting rules referred to in Article 80 of 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.

a) Going concern basis principle

The going-concern principle means that for the purposes of preparing the financial statements, the Agency is deemed to be established for an indefinite duration.



b) Principle of prudence

The principle of prudence means that assets and income have not been overstated and liabilities and charges have not been understated. No hidden reserves or undue provisions have been created.

c) Principle of consistent accounting methods

The principle of consistent accounting methods means that the structure of the components of the financial statements and the accounting methods and valuation rules have not been changed from one year to the next.

d) Principle of comparability of information

The principle of comparability of information means that for each item, the financial statements also show the amount of the corresponding item for the previous year.

Where, pursuant to the previous paragraph, the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year have been made comparable and reclassified. Where it has been impossible to reclassify items, this shall be explained in the annex.

e) Materiality principle

The materiality principle means that all operations which are of significance for the information sought have been taken into account in the financial statements. Materiality has been assessed in particular by reference to the nature of the transaction or the amount.

Transactions may be aggregated where:

- (a) The transactions are identical in nature, even if the amounts are large;
- (b) The amounts are negligible;
- (c) Aggregation makes presentation in the financial statements clearer.

f) No-netting principle

The no-netting principle means that receivables and debts may not be off-set against each other, nor may charges and income, where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

g) Principle of reality over appearance

The principle of reality over appearance means that accounting events recorded in the financial statements have been presented by reference to their economic nature.

h) Accrual-based accounting principle

The accrual-based accounting principle means that transactions and events have been entered in the accounts when they occurred and not when amounts were actually paid or recovered. They shall be booked to the financial years to which they relate.



Currency

The financial statements of the Agency are presented in Euros.

Transactions in foreign currencies

Economic transactions in other currencies than in Euros have been converted into Euros on the basis of the European Commission's official rate. A very limited number of transactions during the reporting period occurred in foreign currencies.

Financial independence

EASO became financially independent on 20 September 2012.



2. Financial statements 2025

2.1 Balance Sheet

Balance Sheet - Assets	Note No	2025	2024
ASSETS			
NON CURRENT ASSETS	3.1.1		
INTANGIBLE FIXED ASSETS	3.1.1.1	0.00	0.00
<i>Computer software</i>		0.00	0.00
TANGIBLE FIXED ASSETS	3.1.1.2	16,324,024.90	17,117,401.00
<i>Buildings</i>		12,512,050.70	13,476,884.00
<i>Plant and equipment</i>		31,443.00	42,075.00
<i>Furniture and Vehicles</i>		1,048,237.20	895,530.00
<i>Computer Hardware</i>		1,842,154.00	2,046,480.00
<i>Other fixtures and fittings</i>		890,140.00	656,432.00
TOTAL NON CURRENT ASSETS		16,324,024.90	17,117,401.00
CURRENT ASSETS	3.1.2		
SHORT-TERM PRE-FINANCING	3.1.2.1	99,029.87	175,329.87
<i>PF – Procurement and grants</i>		99,029.87	175,329.87
SHORT-TERM RECEIVABLES	3.1.2.2	5,438,154.44	10,943,902.13
<i>Current Receivables</i>		2,660,424.62	1,851,615.31
<i>Other short-term receivables</i>		373,354.40	7,203,755.76
<i>Accrued Income</i>		332,750.10	380,407.52
<i>Deferred Charges</i>		2,071,625.32	1,508,123.54
CASH AND CASH EQUIVALENTS	3.1.2.3	83,116,757.11	59,886,408.93
TOTAL CURRENT ASSETS		88,653,941.42	71,005,640.93
TOTAL		104,977,966.32	88,123,041.93

Balance Sheet – Capital and Liabilities	Note No	2025	2024
CAPITAL AND CURRENT LIABILITIES			
CAPITAL			
ACCUMULATED RESULT PREVIOUS YEARS		65,154,816.04	57,576,393.69
ECONOMIC RESULT of the YEAR		1,896,354.97	7,578,422.35
CURRENT LIABILITIES	3.1.3		
Short-term provisions	3.1.3.1	721,813.89	0.00
Accounts Payable	3.1.3.2	37,204,981.42	22,968,225.89
Current Payables		864,496.91	996,878.34
Other accounts Payable against consolidated EU entities		705.64	69,610.20
Accrued charges		16,717,569.93	13,192,873.70
Accrued charges with consolidated EU entities		1,535,674.38	229,811.32
Pre-financing received other		1,827,873.08	2,157,512.57
Pre-financing received from consolidated EU entities		16,200,730.15	6,276,920.48
Deferred income		0.00	0.00
Other accounts Payable		57,931.33	44,619.28
TOTAL CURRENT LIABILITIES		37,926,795.31	22,968,225.89
TOTAL		104,977,966.32	88,123,041.93

2.2 Statement of financial performance (Economic outturn account)

	Note No	2025	2024
EU SUBSIDY (COMMISSION)		186,029,162.16	168,173,165.28
OPERATIONAL REVENUES - MISCELLANEOUS		11,569,537.56	11,506,349.18
TOTAL OPERATIONAL INCOME	3.2.1	197,598,699.72	179,679,514.46
Administrative expenses		-96,674,967.34	-80,444,451.31
All Staff expenses		-60,448,581.05	-52,667,010.86
Fixed assets related expenses		-4,376,855.28	-4,183,263.14
Other administrative expenses		-31,849,531.01	-23,594,177.31
Operational expenses		-100,101,650.27	-93,266,737.11
TOTAL OPERATIONAL EXPENSES	3.2.2	-196,776,617.61	-173,711,188.42
SURPLUS(- DEFICIT) FROM OPERATIONAL ACTIVITIES		822,082.11	5,968,326.04
Financial revenues		1,076,073.66	1,612,857.54
Financial expenses		-1,800.80	-2,761.23
SURPLUS FROM NON OPERATIONAL ACTIVITIES		1,074,272.86	1,610,096.31
SURPLUS/(-DEFICIT) FROM ORDINARY ACTIVITIES		1,896,354.97	7,578,422.35
Extraordinary gains (+)		0.00	0.00
Extraordinary losses (-)		0.00	0.00
SURPLUS FROM EXTRAORDINARY ITEMS		0.00	0.00
ECONOMIC RESULT FOR THE YEAR		1,896,354.97	7,578,422.35

2.3 Cash flow

(Indirect method)

Cash Flows from ordinary activities	2025	2024
Surplus/(deficit) from ordinary activities	1,896,354.97	7,578,422.35
Operating activities		
Adjustments		
Amortization (intangible fixed assets)+	0.00	0.00
Depreciation (tangible fixed assets) +	4,174,530.18	4,137,243.14
Increase/(Decrease) in Provisions for risks and liabilities	721,813.89	0.00
(Increase)/Decrease in Short term Pre-financing	76,300.00	3,002.60
(Increase)/Decrease in Short term Receivables	-1,494,252.31	102,583.51
(Increase)/Decrease in Receivables related to consolidated EU entities	7,000,000.00	-7,000,000.00
Increase/(Decrease) in Accounts payable	4,312,945.86	2,038,963.01
Increase/(Decrease) in Liabilities related to Pre-financing received from consolidated EU entities	9,923,809.67	-3,005,885.04
Net cash Flow from operating activities	26,611,502.26	3,854,329.57
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets(-)	-3,381,154.08	-3,994,519.14
		0.00
Net cash flow from investing activities	-3,381,154.08	-3,994,519.14
Net increase/(decrease) in cash and cash equivalents	23,230,348.18	-140,189.57
Cash and cash equivalents at the beginning of the period	59,886,408.93	60,026,598.50
Cash and cash equivalents at the end of the period	83,116,757.11	59,886,408.93



2.4 Statement of Changes in Net assets

Net assets	Reserves		Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2024	0.00	0.00	57,576,393.69	7,578,422.35	65,154,816.04
Changes in accounting policies	0.00	0.00	0.00		0.00
Balance as of 1 January 2025	0.00	0.00	57,576,393.69	7,578,422.35	65,154,816.04
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			7,578,422.35	-7,578,422.35	0.00
Amounts credited to Member States					0.00
Economic result of the year	0.00	0.00		1,896,354.97	1,896,354.97
Balance as of 31 December 2025	0.00	0.00	65,154,816.04	1,896,354.97	67,051,171.01



2.5 Budgetary outturn account

		2025	2024
REVENUE			
Balancing Commission subsidy	+	194,737,310.00	171,677,829.00
Other income	+	17,113,103.61	13,802,990.66
TOTAL REVENUE (a)		211,850,413.61	185,480,819.66
EXPENDITURE			
Title I: Staff			
Payments	-	62,372,561.41	54,710,337.07
Appropriations carried over	-	3,474,704.94	2,128,610.97
Title II: Administrative Expenses			
Payments	-	18,773,571.59	13,632,442.83
Appropriations carried over	-	7,831,288.70	5,964,439.42
Title III: Operating Expenditure			
Payments	-	102,437,410.00	96,824,073.54
Appropriations carried over	-	56,656,949.33	52,322,951.41
Title IV: Operating Expenditure for specific projects (earmarked funds)			
Payments	-	1,972,096.08	1,722,933.85
Appropriations carried over	-	9,320,455.39	4,929,769.33
TOTAL EXPENDITURE (b)		262,839,037.44	232,235,558.42
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-50,988,623.83	-46,754,738.76
Cancellation of unused payment appropriations carried over from previous year	+	431,241.13	644,680.20
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	59,268,947.62	49,672,495.67
Exchange differences for the year (gain +/- loss -)	+/-	-3,417.08	-57,773.39
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		8,708,147.84	3,504,663.72
Balance year N-1	+/-	3,504,663.72	5,586,553.43
Positive balance from year N-1 reimbursed in year N to the Commission	-	-3,504,663.72	-5,586,553.43
Result used for determining amounts in general accounting		8,708,147.84	3,504,663.72
Commission subsidy - agency registers accrued revenue and Commission accrued expense		186,029,162.16	168,173,165.28
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		8,708,147.84	3,504,663.72





2.6 Reconciliation Statement of financial performance - Budgetary outturn account

	sign +/-	amount
Economic result (+ for surplus and - for deficit)	+/-	1,896,354.97
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-12,601,516.81
Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	16,463,310.93
Amount from liaison account with Commission booked in the Statement of financial performance	-	
Unpaid invoices at year end but booked in charges (class 6) and assets , LESS invoices booked in charges (class 6) and assets last year N-1 but paid year N from differentiated appropriations	+/-	115,441.91
Depreciation of intangible and tangible assets	+	4,174,530.18
Provisions	-	721,813.89
Value reductions	+	202,325.10
Recovery Orders issued in year N in class 7 and not yet cashed	-	
Pre-financing given in previous year and cleared in the year	+	168,405.00
Pre-financing received in previous year and cleared in the year	-	-1,972,096.08
Payments made from carry-over of payment appropriations	+	5,645,582.38
Other	+/-	
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Asset acquisitions year N	-	-3,494,961.14
New pre-financing paid in the year N and remaining open as at 31.12.N	-	-104,337.20
New pre-financing received in the year N and remaining open as at. 31.12.N	+	15,070,929.98
Budgetary recovery orders issued before year N and cashed in the year	+	8,357.19
Budgetary recovery orders issued in year N on balance sheet accounts (not 7 or 6 accounts) and cashed	+	
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	
Payment appropriations carried over to year N+1	-	-77,283,398.36
Cancellation of unused carried over payment appropriations from previous year	+	431,241.13
Adjustment for carry-over from the previous year of appropriations available at 31.12.N arising from assigned revenue	+	59,268,947.62
Payments for pensions (they are budgetary payments but booked against provisions)	-	
Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	
Other	+/-	-2,782.85
total		8,708,147.84
Budgetary result (+ for surplus)		8,708,147.84
Delta not explained		0.00





3. Annex to the Financial Statements

3.1 Notes to the Balance Sheet

3.1.1 Non-current assets

Assets are resources controlled by the Agency as a result of past events and from which future economic benefits or service potential are expected to flow to the entity.

Fixed assets are assets with an acquisition price value above 420 EUR and are expected to be used during more than one year. Assets, which do not fall under the above described criteria, have been charged against expenses and are reflected in the statement of financial performance. Repairs and maintenance are recognised as running expenses during the financial period in which they are incurred.

Internally Generated Intangible Assets (mainly IT developments) are recognised if the criteria of recognition are met in accordance with EU Accounting Rule No 6 and the cumulative development costs, including internal resources, exceeds 2,000,000 EUR.

The assets were valued in the financial statements at their purchase price minus depreciation, in order to give a fair value of the Agency's assets.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation method chosen is the straight-line method. Agency's fixed assets are depreciated on a monthly basis. The depreciation rates are the coefficients used at the European Commission. The applied depreciation annual percentage rates per asset types are as follows:

Intangible fixed assets:

Computer software	25.0%
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Tangible fixed assets:

Buildings	10.0% and 12.5%
Specific equipment	12.5% and 25.0%
Computers, servers, printers etc.	25.0%
Telecommunications and audio-visual equipment	25.0%
Office furniture	10.0%, 12.5%, 20.0% and 25.0%



3.1.1.1 Intangible fixed assets

Intangible assets are identifiable non-monetary assets without physical substance. Agency's intangible fixed assets during the reporting period are composed of computer software.

2025		Computer Software
Gross carrying amounts 01.01.2025		177,820.88
Additions	+	0.00
Disposals	-	0.00
Transfers between headings	+/-	0.00
Other changes	+/-	0.00
Gross carrying amounts 31.12.2025		177,820.88
Accumulated amortization and impairment 01.01.2025		-177,820.88
Amortization	-	0.00
Write-back of amortization	+	0.00
Disposals	+	0.00
Impairment	-	0.00
Write-back of Impairment	+	0.00
Transfer between headings	+/-	0.00
Other changes	+/-	0.00
Accumulated amortization and impairment 31.12.2025		-177,820.88
Net carrying amounts 31.12.2025		0.00

The amount of research and development cost incurred in 2025 on Internally Generated Intangible Assets (IT developments) not capitalised and recognised as expenses was 2,571.25 EUR and 244,819.48 EUR respectively.

3.1.1.2 Tangible fixed assets

General information

Tangible fixed assets are assets that are held by the Agency 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.

Agency's tangible fixed assets consist of buildings, plant machinery and equipment, furniture and vehicles, computer hardware, and other fixture and fittings.



2025		Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total
Gross carrying amounts 01.01.2025		21,243,470.75	89,988.72	1,528,014.56	8,390,654.98	1,760,025.87	33,012,154.88
Additions	+	1,895,965.00	0.00	308,864.24	806,197.81	572,452.13	3,583,479.18
Disposals	-	0.00	0.00	0.00	-335,503.79	-351,542.39	-687,046.18
Transfers between headings	+/-	0.00	0.00	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2025		23,139,435.75	89,988.72	1,836,878.80	8,861,349.00	1,980,935.61	35,908,587.88

2025		Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total
Accumulated amortization and impairment 01.01.2025		-7,766,586.75	-47,913.72	-632,484.56	-6,344,174.98	-1,103,593.87	-15,894,753.88
Amortization	-	-2,663,691.00	-10,632.00	-154,472.24	-1,007,781.81	-337,953.13	-4,174,530.18
Write-back of amortization	+	0.00	0.00	0.00	0.00	0.00	0.00
Disposals	+	0.00	0.00	0.00	332,761.79	350,751.39	683,513.18
Impairment	-	-197,107.30	0.00	-1,684.80	0.00	0.00	-198,792.10
Write-back of Impairment	+	0.00	0.00	0.00	0.00	0.00	0.00
Transfer between headings	+/-	0.00	0.00	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated amortization and impairment 31.12.2025		-10,627,385.05	-58,545.72	-788,641.60	-7,019,195.00	-1,090,795.61	-19,584,562.98
Net carrying amounts 31.12.2025		12,512,050.70	31,443.00	1,048,237.20	1,842,154.00	890,140.00	16,324,024.90

To support operational activities and assist EU Member States, the Agency deploys tangible fixed assets directly to various operational locations outside the Agency's headquarters.

As of 31 December 2025, the net book value and geographical location of assets are distributed as follows:

Locations	Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total net carrying amounts 31.12.2025
BELGIUM	2,099,380.20	0.00	60,929.00	11,816.00	6,243.00	2,178,368.20
CYPRUS	4,572,426.50	0.00	88,048.00	24,509.00	34,102.00	4,719,085.50
FRANCE	0.00	0.00	0.00	116,296.00	0.00	116,296.00
GREECE	1,035,135.70	11,354.00	23,514.00	56,358.00	18,063.00	1,144,424.70
ITALY	550,147.30	0.00	53,579.20	55,704.00	22,272.00	681,702.50
MALTA	214,497.00	2,452.00	815,722.00	1,516,746.00	802,267.00	3,351,684.00
NETHERLANDS	2,554,752.00	17,328.00	0.00	9,288.00	147.00	2,581,515.00
ROMANIA	1,446,471.00	309.00	6,445.00	10,941.00	1,247.00	1,465,413.00
SPAIN	39,241.00	0.00	0.00	19,505.00	2,049.00	60,795.00
OTHER*	0.00	0.00	0.00	20,991.00	3,750.00	24,741.00
Net carrying amounts 31.12.2025	12,512,050.70	31,443.00	1,048,237.20	1,842,154.00	890,140.00	16,324,024.90

* OTHER: Bulgaria, Germany, Ireland, Lithuania, Turkey





Under the caption “Buildings”, the Agency recognises modular container units and related ancillary structures. These assets comprise prefabricated, high-strength steel units designed for rapid deployment, portability and multi-purpose use. Unlike traditional buildings, the units are manufactured in controlled factory environments and subsequently transported and installed at operational sites.

In accordance with its mandate, the Agency has, since 2015, responded to Member States’ requests for material support through the acquisition and deployment of a number of modular containers, together with related structures such as balconies, staircases, ladders, roofs, corridors and platforms.

The modular containers are located on premises managed by the competent national authorities of the respective Member States, which are responsible for ensuring on-site security and safety. In addition, the Agency incorporates mandatory safety requirements in procurement specifications, including fire safety equipment and related protective measures.

These assets are used for a variety of operational purposes depending on identified needs, including administrative offices, interview rooms, waiting areas, accommodation units, sanitary facilities, storage areas and security posts.

The majority of the modular containers and related ancillary parts are depreciated at an annual rate of 12.5%, corresponding to an estimated useful life of eight years. This duration of useful life is considered to be reasonable based on current experience and expected usage patterns.

Nevertheless, differences in usage (for example, office use compared with accommodation use) and varying climatic conditions at the locations where the units are deployed may result in accelerated wear and tear, reduced useful lives and potential impairment of carrying values.

To address this risk, the Agency under the authority of the Authorising Officer, performs annual physical verification procedures, including site inspections and maintenance reviews of the container units. Based on information available at the date of issuing of these Annual Accounts, impairment of modular containers as at 31 December 2025 has been estimated at 198,792.10 EUR. Part of this impairment is expected to be reversed following the maintenance scheduled for the aforementioned container units in 2026.

Asset Risk Management and Mitigation Framework

The Agency recognises that its assets, particularly those deployed within operational environments, are exposed to a range of risks, including physical damage, theft, unauthorised access, geopolitical instability, logistical disruptions, and challenges associated with safeguarding, and the management of assets throughout their lifecycle. These risks have become increasingly significant due to the evolving operational environment and the substantial expansion of the Agency’s activities across Member States.

To mitigate these risks, the Agency maintains appropriate insurance coverage and implements physical security measures, operational controls, and staff training programmes aimed at safeguarding assets and ensuring operational continuity. These risks are monitored centrally and reported to the Management Board.





The Agency is currently developing a comprehensive asset management framework covering the full asset lifecycle, including acquisition, deployment, inventory management, insurance, transfer, donation, disposal, and discontinuation of assets. The related policies on asset management, insurance, and asset discontinuation are expected to be finalised and formally approved by the end of 2026.

Once implemented, these measures will further strengthen governance, accountability, and internal controls over Agency assets and contribute to reducing the identified risks to an acceptable level.

Plant, Machinery and Equipment, Furniture, Vehicles, and Fixtures and Fittings

The Agency maintains insurance coverage for contents located across its premises in Malta, as well as in its country offices in Italy and Cyprus. Agency facilities, including Headquarters, Trident Park, and country offices, are protected through a combination of private security services, access control systems, CCTV surveillance, fire detection and suppression systems, smoke detectors, and related health and safety procedures.

In addition, staff members receive regular training on asset safeguarding responsibilities, including the certification of Fire Wardens to enhance emergency preparedness and incident response capabilities.

Computer Hardware (ICT Equipment)

ICT equipment located in Malta, Italy, and Cyprus is covered under the Agency's insurance policies. The Agency applies a comprehensive set of controls to safeguard ICT assets, including 24/7 CCTV surveillance, security patrols, fire alarm systems, secure storage facilities with restricted access and temperature controls, and safeguarding arrangements governed by service-level agreements. Portable ICT devices, including laptops and mobile phones, are assigned to staff through formal handover procedures and asset accountability measures.

Modular Containers

A portion of the modular containers located in Belgium, Cyprus, Malta, and the Netherlands is covered by insurance policies. Containers deployed in Member States are generally situated on premises managed by national authorities, which are responsible for local site security and safety arrangements. To further mitigate operational risks, the Agency incorporates mandatory fire safety requirements within procurement specifications and equips containers with smoke detectors, fire extinguishers, and fire blankets. In addition, deployed staff receive Fire Warden training to strengthen emergency response preparedness.

Based on the controls and measures implemented, the Agency considers the existing operational and technical safeguards to be adequate for the protection of modular containers deployed across Member States.

To further address identified risks and strengthen asset governance, the Agency has implemented several risk responses, including the preparation of business cases, the development of standard operating procedures for the ordering, delivery, and installation of modular units, and the establishment of a framework for the management of material support and technical equipment. Additional enhancements to the asset management framework are currently underway.

The completion of certain planned risk responses has been partially delayed due to limited internal resources and the need to incorporate new requirements arising from the implementation of the new financial software system (SUMMA). This approach is intended to ensure that the future





framework remains fully aligned with the Agency’s evolving operational and financial management needs.

Assets disposals

The disposals of assets in 2025 (acquisition value 687,046.18 EUR) was mainly due to the retirement of obsolete and not in use items, and the formal acceptance by the Greek Authorities of the donation of IT and other equipment to the Greek Ministry of Migration and Asylum (acquisition value 349,195.63 EUR) in line with the Administrative Arrangement between the Hellenic Republic and the European Asylum Support Office (EASO).

From a total amount of 337,850.55 EUR (Acquisition value of retired items except donation), about 96.15% (acquisition value 332,074.16 EUR) had acquisition date during the period 2016 – 2020 and were fully depreciated. Net carrying amount at disposal of all retired items was 3,533.00 EUR. In line with the Administrative Arrangement between the Hellenic Republic and the European Asylum Support Office (EASO) on the EASO Operational Head Office in Athens (please refer to section 3.6.2), the Agency invested in 2021 an amount of 339,494.33 EUR in IT and other equipment. This amount consists of 337,683.06 EUR of new acquisitions and remaining items owned by the Agency.

On 20th May 2021, the Agency notified the Greek Ministry of Migration and Asylum on the donation of the equipment. The formal acceptance of the donation completed on 31st December 2025.

Acquisitions for EASO Operational Head Office in Athens		Other Fixture and Fittings	Total
Cumulated acquisition value		337,683.06	337,683.06
Accumulated amortization	-	-337,683.06	-337,683.06
Net carrying amounts 31.12.2025		0.00	0.00

3.1.2 Current assets

3.1.2.1 Short-term pre-financing

Pre-financing is a payment intended to provide the beneficiary with a float, i.e. cash advance.

3.1.2.2 Short-term receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of receivables.

Non-exchange receivables

Agency’s current receivables comprise the VAT to be recovered from Maltese Tax Authorities for an amount of 2,660,424.62 EUR. In accordance with the Seat Agreement and the Protocol on





privileges and immunities of the European Union, the Agency is entitled to VAT reimbursements for purchases with a value of more than 150 EUR.

Exchange receivables

Agency's other short term receivables for 2025 comprise balances related to current and former staff members (Salary advances, recoveries, Mission advances and EU inter-entity balances-exchange receivables).

OTHER SHORT-TERM RECEIVABLES	2025	2024
	EUR	EUR
Personnel	373,354.40	203,755.76
Consolidated EC Entities	0.00	7,000,000.00
TOTAL	373,354.40	7,203,755.76

Other Exchange receivables

Accrued income is revenue that has been earned, but has yet to be received.

Agency's accrued income for 2025 consist of accrued bank interest of 332,750.10 EUR. The amount was collected in January 2026.

Deferred charges are expenditures that are paid in one accounting period, but for which the underlying asset will not be entirely consumed until one or more future periods have been completed.

3.1.2.3 Cash and equivalents

The Agency's cash and cash equivalents at the end of the reporting period primarily consist of the balance held in its bank account with ING Brussels as at 31 December 2025. Cash in transit relates to a bank transfer of EUR 5 million, authorised by the Directorate-General for Enlargement and the Eastern Neighbourhood (DG ENEST) on 24 December 2025 and credited to the Agency's bank account on 2 January 2026.

CASH AND CASH EQUIVALENTS	2025	2024
	EUR	EUR
ING bank account	78,116,757.11	59,886,408.93
Cash in transit	5,000,000.00	0.00
TOTAL	83,116,757.11	59,886,408.93





3.1.3 Current liabilities

3.1.3.1 Short-term provisions

Provision are liabilities of uncertain timing or amount, recognized when the Agency has a present obligation—arising from past events or legal requirements—that will likely require a future outflow of economic resources.

Description	Amounts 31.12.2024	Additional provisions	Unused amounts reversed	Amounts used	Transfer from non-current	Other	Amounts 31.12.2025
Operating and legal expenses	0.00	128,063.84	-0.00	-0.00	0.00	0.00	128,063.84
Other	0.00	593,750.05	-0.00	-0.00	0.00	0.00	593,750.05
Total	0.00	721,813.89	-0.00	-0.00	0.00	0.00	721,813.89

3.1.3.2 Accounts payable

Payables are amounts due to a creditor, including transactions arising from the purchase of goods and services.

Current payables consist of amounts owed by the Agency at the end of the reporting period for invoices, claims and requests for reimbursement that have been received.

Accrued charges represent estimate of liabilities that have been estimated on the basis of accounting information provided by the Authorising Officers. Unspent annual leave is included and reflects Agency's staff annual leave days carried over to the following year.

Pre-financing received is a payment intended to provide the Agency with a float. It may be split into a number of payments in accordance with the provisions of the underlying contract, decision, agreement or the 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.

Pre-financing received from consolidated entities consist of amounts of EU subsidy and EU Grants (DG ENEST for IPA phase III & IV and DG MENA for EUAA-Egypt cooperation under NDICI) that have not been consumed for the purpose for which they were provided as of 31.12.2025.

amounts in EUR	subsidy DG HOME	IPA III	IPA IV	NDICI	TOTAL
Opening Balance 01.01.2025	-3,504,663.72	-1,910,104.65	0.00	-862,152.11	-6,276,920.48
Positive balance(surplus) of EU subsidy 2024 reimbursed in year 2025 to DG HOME	3,504,663.72	0.00	0.00	0.00	3,504,663.72
Contribution 2025: EU subsidy 2025 DG HOME/EU Grants DG ENEST & DG MENA (former. DG NEAR)	-194,737,310.00	-1,183,215.92	-5,000,000.00	-171,377.39	-201,091,903.31
Consumption 2025: Revenue for consolidated EC entities (EU subsidy DG HOME/EU Grants DG ENEST & DG MENA (former. DG NEAR))	186,029,162.16	1,406,942.51	0.00	227,325.25	187,663,429.92
Closing balance 31.12.2025	-8,708,147.84	-1,686,378.06	-5,000,000.00	-806,204.25	-16,200,730.15





Pre-financing other, consist of the financial voluntary contributions of a) Czechia for project “Third Country Support ,Middle East and North Africa region” activities b) Denmark for the project “EASO regional pilot capacity building project to enhance North-South and South-South knowledge exchanges and cooperation on asylum and reception policies and processes” c) Denmark for the project “Roadmap for Cooperation between EASO and Egypt” d) Denmark for the project “EUAA Regional Protection Project for the Southern Neighbourhood (RPSN).

amounts in EUR	CZECH VOLUNTARY CONTRIBUTION TO EASO REGIONAL PILOT PROJECT NORTH AFRICA	DANISH VOLUNTARY CONTRIBUTION TO EASO REGIONAL PILOT PROJECT NORTH AFRICA	DANISH VOLUNTARY CONTRIBUTION TO ROADMAP TO ROADMAP EGYPT	DANISH VOLUNTARY CONTRIBUTION TO REGIONAL PROTECTION PROJECT FOR THE SOUTHERN NEIGHBOURHOOD	TOTAL
Opening Balance 01.01.2025	-118,959.10	-190,177.82	-25,465.96	-1,822,909.69	-2,157,512.57
(-)Contribution/(+)return of funds 2025	0.00	0.00	25,898.73	0.00	25,898.73
Accrued interest collected in 2025 (period 1.10.24 - 30.9.25)	-2,197.05	-3,473.16	-432.77	-27,984.58	-34,087.56
Consumption 2025	14,405.72	107,486.60	0.00	215,936.00	337,828.32
Closing Balance 31.12.2025	-106,750.43	-86,164.38	0.00	-1,634,958.27	-1,827,873.08

Deferred income is amount received for goods or services which have not yet been delivered. The Agency’s deferred income is part of Associate Countries contribution which relate to payment credits received from the EU and not spent by the end of the reporting period. The balance for 31.12.2025 was zero.

Other accounts payable represent mainly balances related to staff and other amounts payable to third parties.

3.2 Notes to the Statement of financial performance

3.2.1 Operational revenue

In accordance with the principle of accrual-based accounting, the financial statements shall show the income for the financial year, i.e. when they were recognised, regardless of the date of collection.

Agency’s revenue during year 2025 consists mainly in the European Commission subsidy (EU contribution for C1 appropriations) and other operational revenue from specific grants.

The Agency received four bank transfers corresponding to the subsidy (pre-financing for EU contribution) from the European Commission for an amount of 194,737,310.00 EUR. The budgetary outturn calculation shows the part of Commission subsidy registered as income and the part of pre-financing remaining open to be reimbursed by the Agency to the Commission in 2026.



Other operational revenue consists of: Revenue from consolidated entities for specific projects (RO appropriations), revenue from Associate countries, revenue from voluntary contribution Member States, fixed assets related income, recoveries of expenses, reversal of provisions and realised/unrealised exchange rate gains.

REVENUE	2025	2024
	EUR	EUR
NON-EXCHANGE REVENUES		
Revenue from consolidated EC entities (EU Subsidy)	186,029,162.16	168,173,165.28
Revenue from consolidated EC entities (EU Grants, Projects)	1,634,267.76	1,447,527.01
Revenue from Associate Countries	9,591,617.30	9,766,010.34
Revenue from voluntary contribution Member States	337,828.32	275,406.84
Reversal of provisions	0.00	0.00
EXCHANGE REVENUES		
Fixed Assets related income	0.00	0.00
Recovery of expenses	5,466.00	16,171.24
Exchange rate differences gains (from operating activities)	358.18	1,233.75
TOTAL	197,598,699.72	179,679,514.46

3.2.2 Operational expenses

In accordance with the principle of accrual-based accounting, the financial statements shall show the charges for the financial year, i.e. when they were recognised, regardless of the date of payment.

Administrative expenses

Administrative expenses relate to the Agency's administrative activities (budget titles 1: Staff expenditure and 2: Infrastructure and operating expenditures).

All staff expenses

Staff expenditure include the Agency's staff related costs (basic salaries, allowances, contract agents, family allowances, insurance, social contributions, etc.) covered by the Staff Regulations and Conditions of Employment of Other Servants of the European Union, as well as the allowances for Seconded National Experts.

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

The PMO's mission is to administer the financial rights of permanent, temporary and contractual staff working at the Agency, to calculate and to pay their salaries and other financial entitlements.



The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension scheme and pays the pensions of retired staff members. The PMO is being audited by the European Court of Auditors.

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

Fixed Assets related expenses

Fixed assets expenses reflect mainly depreciation and impairment charges for the year 2025.

FIXED ASSETS RELATED EXPENSES	2025	2024
	EUR	EUR
Depreciation of Intangible Fixed Assets	0.00	0.00
Depreciation of Tangible Fixed Assets	4,174,530.18	4,137,243.14
Amounts written off Tangible Fixed Assets	202,325.10	46,020.00
TOTAL	4,376,855.28	4,183,263.14

Other Administrative expenses

Infrastructure and operating expenditures consist of administrative expenses incurred from the Agency's daily activities, such as rent, public utilities (electricity, water, etc.), office supplies, meetings organising expenses, etc.

Operating lease and building related expenses (administrative) correspond to the expenses of the Agency's buildings in Malta, and Agency's offices in Athens, Rome, Nicosia and Brussels.

LAND AND BUILDING RELATED EXPENSES (Administrative)	2025	2024
	EUR	EUR
Maintenance and Security	5,515,578.14	5,298,239.56
Insurance costs	135,180.06	98,511.79
Taxes	0.00	27,035.13
TOTAL	5,650,758.20	5,423,786.48

OPERATING LEASE (Administrative)	2025	2024
	EUR	EUR
Rent	3,518,731.59	3,222,860.80
TOTAL	3,518,731.59	3,222,860.80

In addition, the Agency has signed administrative arrangements with European External Action Service (EEAS) regarding the attribution of office space to the Agency within the premises of the Delegation of the European Union to Turkey (Ankara), Egypt (Cairo) and Serbia (Belgrade). The total cost of Agency's share for 2025 is 43,980.21 EUR (41,306.67 EUR for 2024).





Operational expenses

Operational expenses are intended to cover the Agency's operational activities (budget titles 3 and 4: Operational expenditures).

Operating lease and building related expenses (operational) correspond to the expenses of the Agency's installations in Lithuania, Romania, Belgium, Spain, and Italy.

LAND AND BUILDING RELATED EXPENSES (Operational)	2025	2024
	EUR	EUR
Maintenance	286,373.03	60,612.65
TOTAL	286,373.03	60,612.65

OPERATING LEASE (Operational)	2025	2024
	EUR	EUR
Rent	81,775.08	146,801.32
TOTAL	81,775.08	146,801.32

3.2.3 Financial revenues and expenses

Financial revenues (exchange revenue) consist of the interest income received from ING bank in relation to Agency's deposits.

Financial expenses consist of bank charges and interest on Agency's late payments.

3.3 Contingent assets and liabilities

Contingent assets and liabilities are potential economic inflows or outflows arising 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 Agency.

If an inflow of economic benefits or service potential has become probable, the Agency discloses the contingent asset. If an outflow of economic benefits or service potential is possible but not probable or the amount cannot be measured with sufficient reliability, the Agency discloses the contingent liability.

At the time of issuance of the Annual Accounts for the year ended 31 December 2025, the Agency had contingent assets amounting to approximately EUR 80,000, mainly relating to recoveries of expenses, and contingent liabilities amounting to approximately EUR 30,000, relating to claims for reimbursement.





3.4 Related parties

The Agency is managed by the Executive Director, who also performs the duties of Authorising Officer, under the supervision of the Management Board. In accordance with the Agency's Financial Regulation Article 41, the Executive Director may delegate his/her powers of budget implementation to the Agency's staff covered by the Staff Regulations.

As of 31/12/2025, the Agency had in total 1 Authorising Officer and 7 Authorising Officers by delegation who are temporary agents in the following grades:

Grade	Number of persons
AD15	1
AD13	1
AD12	5
AD10	1
Total	8

3.5 Financial risk management

The Agency is exposed to limited liquidity, interest rate, foreign currency exchange and credit risks which arise in the normal course of its operations. This note presents information about Agency's exposure to each of the above risks. Unless otherwise indicated, the Agency prudently manages its investments.

Liquidity risk

Liquidity risk is the risk of the Agency not being able to meet its obligations as they fall due. The Agency does not have significant exposure to liquidity risk as it has resources from the budget of the European Union. The investments are held in liquid bank deposits.

Credit risk

Credit risk is the risk of financial loss to the Agency if counterparties to financial instruments fail to meet their contractual obligations, and it arises principally from receivables, and cash and cash equivalents.

Agency's "Other short term receivables" account balance less HR balances between EU bodies ("HR inter-entity") as of 31.12.2025 are mainly from Agency's staff members. Therefore, risks related to credit are considered minor.

31/12/2025	Not past due	Past due 0-30 days	Past due 31-90 days	Past due 91 days - 1 year	Past due > 1 year	Total
Receivables gross carrying amount	372,769.82					372,769.82
Impairment (-)	0.00					0.00
Net receivables	372,769.82	0.00	0.00	0.00	0.00	372,769.82



The Agency minimises the credit risk to its cash and cash equivalents by holding its funds in banks with high or upper medium grade credit ratings. At the day of issuing these Annual Accounts, the Agency's bank, ING Belgium, held a short term high grade credit rating.

2025	Cash and Cash equivalent
Counterparties with external credit rating	83,116,757.11
Prime and high grade	83,116,757.11
Upper medium grade	
Lower medium grade	
Non-investment grade	

Currency risk

The Agency receives its revenues in Euros, with the exception of the Danish Voluntary Contribution which is paid to the Agency in Danish krone (DKK), and incurs expenses also in Euros, and only exceptionally in other currencies. As a result, the foreign currency exchange risk arising from fluctuations of currency exchange rates is not material.

Interest rate risk

The Agency's bank account's interest rates are linked to the financial markets. The Agency is to a very limited extent exposed to the risk of falling interest rates, since less than 0.54 per cent of its revenue derived from interest income.

Fair values

On 31 December 2025, the carrying amounts of cash at bank, receivables, payables, and accrued expenses approximated their fair values.

3.6 Other Significant Disclosures

3.6.1 War in Ukraine

On 24 February 2022, Russia launched a large-scale invasion of Ukraine, triggering armed conflict and the displacement of millions of people. The European Union faced an unprecedented mass influx of displaced persons seeking international protection, placing significant pressure on Member States' asylum and reception systems.

On 4 March 2022, the Council adopted Implementing Decision (EU) 2022/382 under Directive 2001/55/EC, establishing the existence of a mass influx of displaced persons from Ukraine and activating temporary protection. This decision mandated the European Union Agency for Asylum



(EUAA)—the EU’s specialist agency supporting asylum and protection systems—to assist Member States as part of a broader EU and international response to the crisis.

The EUAA played a significant supporting role by providing operational and technical assistance to Member States receiving large numbers of displaced persons from Ukraine. This included support with reception, registration, and asylum-related procedures, as well as assistance in implementing the Temporary Protection Directive, which grants displaced persons rapid access to residence rights, the labour market, social benefits, healthcare, education for children, and family reunification.

To coordinate its emergency response, the EUAA established a Ukraine Emergency Response Board on 7 March 2022 to advise on strategic priorities and oversee operational activities. The Agency also contributed to coordination and situational awareness by supporting information sharing among Member States and cooperating with the Commission and other EU agencies through the Migration Preparedness and Crisis Management Network.

In addition, the EUAA developed guidance, practical tools, operational standards, and best practices to help ensure a high and consistent level of protection across the EU. It deployed experts, interpreters, and training teams to Member States most affected by arrivals—particularly front-line countries such as Romania—and provided training to national asylum and reception authorities to strengthen capacity and improve the quality of assistance provided to displaced persons.

The scale and characteristics of displacement from Ukraine underline the sustained relevance of temporary protection. By the end of June 2025, approximately 4.5 million Ukrainians were benefiting from temporary protection in the EU+ (27 European Union Member States plus Norway and Switzerland), the vast majority of whom had left Ukraine in 2022. EUAA survey data indicate that around 80% of displaced persons departed Ukraine in 2022—particularly in March, immediately following the invasion—while departures in subsequent years were significantly lower (13% in 2023, 6% in 2024, and 1% in 2025), largely originating from regions directly affected by hostilities. As of the end of July 2025, an estimated 5.7 million Ukrainians were displaced abroad, excluding those in Russia, while the number of internally displaced persons within Ukraine remained stable at around 3.3 million.

In the first half of 2025, approximately 284,000 decisions granting temporary protection were issued in the EU+, although the overall number declined by 26% compared with both the previous six-month period and the first half of 2024. Most decisions continued to be issued in Germany, Poland, and Czechia, with Poland becoming the top receiving country in June 2025. Registrations for temporary protection continued to exceed asylum applications lodged by Ukrainians: nearly 16,000 asylum applications were submitted in the EU+ during the first half of 2025, mainly in France and Poland. The overall recognition rate for Ukrainian asylum applicants was 73%, broadly in line with 2024, albeit with notable variations across Member States.

EUAA operational support related to temporary protection was provided following official requests from Member States and the completion of Rapid Needs Assessments. Based on identified needs, Operational Plans or amendments were agreed, including specific measures on temporary protection. Temporary protection for persons displaced from Ukraine has been extended successively and is currently in force until 4 March 2027.





At the time these Annual Accounts were issued, the EUAA was providing operational support to twelve Member States: Belgium, Bulgaria, Cyprus, Greece, Italy, Malta, Spain, Romania, the Netherlands, Germany, Lithuania and Ireland. Six of these Member States (Italy, Greece, Cyprus, Spain, Romania, Belgium) received specific support for the implementation of the Temporary Protection Directive.

To address additional tasks arising from the Ukraine crisis, the EUAA requested additional human and financial resources following a March 2022 budget review, including 90 contract agent positions and EUR 12 million for six months of operational support. These requests were approved by the Commission in April 2022. Subsequent budget reviews resulted in the approval of additional commitment and payment appropriations through Budget Amendment No 1 for 2022. However, delays in the implementation of Operational Plans, deployments, and invoicing led to under-consumption of payment appropriations, and a negative Budget Amendment No 2 for 2022, reducing payment appropriations by EUR 12 million, was adopted on 29 November 2022.

In June 2023, the Agency conducted the Mid-Year Budget and Planning Review for 2023. Based on trend analyses from previous years and uncertainties regarding the implementation of Operational Plans due to unforeseen delays, a reduction of approximately EUR 10 million in payment appropriations was identified. As a result, the Agency adopted a negative Budget Amendment No 1 for 2023 at the 49th Management Board meeting held on 25th September 2023.

In June 2024, the Agency carried out the Mid-Year Budget and Planning Review for 2024. Based on budget consumption up to the end of May 2024 and forecasts for the remainder of the year, a reduction of approximately EUR 10 million in payment appropriations was decided. Of this amount, EUR 9.5 million related to operational expenditure. Consequently, the Agency adopted a negative Budget Amendment No 1 for 2024 at the 53rd Management Board meeting on 25th September 2024.

In June 2025, the Agency conducted the Mid-Year Budget and Planning Review for 2025. Based on budget execution up to the end of May 2025 and forecasts through the end of the year, a reduction of EUR 45 million in payment appropriations was decided. This reduction fully concerned operational expenditure. Accordingly, the Agency adopted a negative Budget Amendment No 1 for 2025 at the 57th Management Board meeting on 29th September 2025.

Upon request of the EU Delegation to Ukraine and the EU Delegation to Moldova, and in coordination with the European Commission, the Agency is working on the development of projects for capacity building support to Ukraine and to Moldova, alongside similar capacity building support provided to other partner countries, in particular candidate countries.

The projects would be co-financed under the Ukraine Facility (project envisaged to be implemented together with Frontex) and the Moldova Facility respectively, for approximately EUR 1.5 million each to fund the cost of project staff to deliver the support. The EUAA core budget will cover the costs of the capacity building activities. Each of these projects is envisaged to run for 3 years (2026-2029).





Based on the information available at the time of the issue of these Annual Accounts, the financial effect of this event after the balance sheet date for all subsequent reporting periods cannot be reliably estimated.

3.6.2 Administrative Arrangement between the Hellenic Republic and the European Asylum Support Office (EASO) on the EASO Operational Head Office in Athens

With the Administrative Arrangement, the Hellenic Republic as the owner of the premises, makes office space available to EASO in Athens to be used as EASO Greece Operational Head Office.

The Arrangement entered into force on 3rd December 2020. The premises shall be made available to the Agency for an initial term until 31st December 2025. The premises to the Agency are made free of charge by the Hellenic Republic during the initial term and the Hellenic Republic shall be responsible to pay, electricity, gas, water, heating, cooling, repair and maintenance and other relevant expenses. During the Initial Term, EASO will invest a maximum amount of 400,000 EUR in IT and other infrastructure, furniture and connectivity updates of the building. Those assets are to be subsequently donated by EASO to the Hellenic Republic on the basis of a separate Donation Agreement. In line with the Administrative Arrangement between the Hellenic Republic and the European Asylum Support Office (EASO) on the EASO Operational Head Office in Athens the Agency invested in 2021 an amount of 339,494.33 EUR in IT and other equipment. On 20th May 2021, the Agency notified the Greek Ministry of Migration and Asylum on the donation of the equipment. The formal acceptance of the donation completed on 31st December 2025. (please see section 3.1.1.2).

After the end of the Initial Term, the Arrangement is extended by tacit agreement each time for the period of three years, unless one of the Parties receives notice to the contrary, by registered letter with acknowledgment of receipt, at least 12 months before the end of the ongoing term. The Arrangement shall be extended under the same terms and conditions, unless otherwise agreed by the Parties in written form.” In line with these terms, the Arrangement has been extended for further three years until 31st December 2028.

3.6.3 Administrative Arrangements for hosting Liaison Officers

The Agency has concluded Administrative Arrangements with the Austrian, French, German, Polish, and Swedish authorities for the provision, free of charge, of office space (ranging from 10 to 60 square metres each) and other logistical infrastructure, including ICT and information systems security, to host the Agency’s liaison officers at locations within their respective territories.



3.6.4 Operating lease

Commitments for operating lease correspond to the rental/lease expenses of the Agency's buildings in Malta and Agency's offices in Rome, Nicosia and Brussels. In addition, the Agency pays rental/lease expenses for buildings and other installations (working stations) in Romania, Lithuania, Belgium, Bulgaria, Spain and Italy.

Operating lease	Total amount (EUR)
Due within one year	3,679,672.60
Due between one year and five years	6,410,995.79
Due more than five years	502,414.67
Total	10,593,083.06

3.6.5 Commitments for future funding

No contractual commitments existed for which budget commitments had not yet been made as at 31 December 2025. The portion of budget commitments not included in accrued charges and not consumed by 31 December 2025 amounted to 25,076,537.72 EUR. The initial amount of 37,244,738.81 EUR is reduced by 12,168,201.09 EUR, representing the expected decommitment arising from the cancellation of a purchase order related to the acquisition of tangible assets, which was finalised in May 2026 (please refer to Section 3.7, Events after the Balance Sheet Date).

3.7 Events after the balance sheet date

Non Adjusting event

In March 2026, the Agency was formally notified by the national authorities of an EU Member State that the modular containers owned by the Agency must be removed from their current location, providing a tentative calendar dictated by current operational plans, starting in autumn 2026 and ending in March 2028.

The Agency is currently evaluating a range of options, including the potential relocation of certain containers to a site in another EU Member State in support of the relevant operational plan. The estimated cost of the relocation, including dismantling, transportation, and reinstallation, is approximately EUR 1,000,000. As of the date of issuance of these Annual Accounts, the costs and benefits associated with the other options under consideration cannot be estimated reliably.

As this event occurred after the reporting date, no adjustments have been made to the amounts recognised in these Annual Accounts. The matter has therefore been disclosed as a non-adjusting event occurring after the reporting date.



Adjusting Event

In May 2026, the Agency formally concluded the cancellation of a purchase order, originally initiated in 2022, relating to the acquisition of tangible assets. The final agreement with the contractor provides for a total settlement amount of EUR 813,763.21.

Of this amount, EUR 593,750.05 represents compensation arising from obligations and conditions existing at the reporting date. In accordance with EU Accounting Rule 19 on Events After the Reporting Date, and considering that the settlement after the reporting date provided additional evidence of a present obligation existing as at 31 December 2025, this amount has been recognised as a provision in the 2025 financial statements (please refer to Section 3.1.3.1, Short term Provisions).

The remaining EUR 220,013.16 relates to completed tangible assets that are expected to be delivered in 2026 and will therefore be recognised as additions to tangible fixed assets upon delivery and acceptance in 2026.

4. Reports on the implementation of the budget 2025

4.1 Budgetary principles

In accordance with the Agency's Financial Regulation Title II, the establishment and implementation of the budget of the Agency shall comply with the following principles:

a) 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 Agency's budget. An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.





b) Principle of annuality

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

c) Principle of equilibrium

This means that the budget revenue and payment appropriations must be in balance.

d) Principle of unit of account

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

e) 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.

f) Principle of specification

The appropriations in their entirety shall be earmarked for specific purposes by title and chapter; the chapters shall be further subdivided into articles and items.

g) Principle of sound financial management

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

h) Principle of transparency

The budget is established and implemented and the accounts presented in compliance with the principle of transparency. The budget and amending budgets are published in the Official Journal of the European Communities.

4.2 Budget 2025 – Initial, Amended, and transfers

In accordance with article 33 of the EASO Regulation and now Article 52 of the EUAA Regulation, the Agency's revenue shall comprise:

- a) A contribution from the Union entered in the general budget of the Union;





- b) Union funding under indirect management or in the form of ad hoc grants in accordance with the financial rules applicable to the Agency and with the provisions of the relevant instruments supporting the policies of the Union;
- c) Any voluntary contribution from the Member States;
- d) Any contribution from associate countries;
- e) Charges for publications and any service provided by the Agency.

During 2025, the Agency has received:

- a) Subsidy from the European Commission for the EU contribution and its accrued interest;
- b) Contribution from the European Commission – DG ENEST, for the Pre-accession Assistance funds (IPAIII and IPA IV), DG MENA for the Neighbourhood, Development and International Cooperation Instrument funds (NDICI) and their corresponding accrued interest;
- c) Contribution from Schengen associated countries and its accrued interest. (Norway, Switzerland, Liechtenstein and Iceland);
- d) Interest income accrued from Voluntary contributions funds from Czechia and Denmark.

The expenditure of the Agency shall cover staff remunerations, infrastructure and administrative expenditure, and operational expenditure and are divided into 4 titles as follows:

- Title 1 - Staff expenditure;
- Title 2 - Infrastructure and operating expenditure;
- Title 3 - Operational expenditure;
- Title 4 - Operational expenditure for specific projects (earmarked appropriations).

In 2025, one Amending Budget was adopted by the Management Board. In addition to the Amending Budget, the Authorising Officer and/or Authorising Officers by Delegation have approved a total of 6 budget transfers during the year.

The following tables present the Budget 2025 in terms of appropriations for revenue, commitments and payments. The Agency voted budget 2025 included pro-memoria tokens in the revenues budget Title 3, budget Title 4 and Title 5 allowing for income to be received at a later stage.



The distribution of appropriations among Titles of the Budget 2025 is as follows:

Revenue

Budget Line	Description	Voted Budget 2025	Amending Budget 2025	Final Appropriations 2025
2000	EU Contribution (Commission subsidy - Titles 1. 2 and 3)	239,737,310.00	-45,000,000.00	194,737,310.00
3000	Schengen Associated countries contributions	(p.m.) 0.00	9,591,617.00	9,591,617.00
4000	Other contributions	(p.m.) 0.00	1,354,593.00	1,354,593.00
5000	Administrative operations and miscellaneous income	(p.m.) 0.00	(p.m.) 0.00	0.00
	Budget revenues	239,737,310.00	-34,053,790.00	205,683,520.00

Expenditures

Budget Title	Title Description	Agency's adopted budget 2025		2025 Agency's budget after amending budgets and budgetary transfers	
		Commitment	Payment	Commitment	Payment
Title 1	Staff expenditure	63,422,672.00	63,422,672.00	64,467,669.31	64,467,669.31
Title 2	Infrastructure and operating expenditures	22,083,993.00	22,083,993.00	24,492,392.00	24,492,392.00
Title 3	Operational expenditures	154,230,645.00	154,230,645.00	112,368,865.69	115,368,865.69
Title 4	Operational expenditures for specific projects	(p.m.) 0.00	(p.m.) 0.00	1,354,593.00	1,354,593.00
	Total expenditure	239,737,310.00	239,737,310.00	202,683,520.00	205,683,520.00



4.3 Budget 2025 – Execution

The present budget implementation report covers the period from 1 January to 31 December 2025.

C1 appropriations (appropriations of the current year), C8 appropriations (appropriations and commitments carried-forward from previous years), C4 appropriations (appropriations and commitments internally assigned), C5 appropriations (appropriations and commitments from internal assigned revenue carried over from previous year) and R0 appropriations (appropriations from external assigned revenue) were present.

Commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December and payments on the basis of the payments made by the Accounting Officer by 31 December of that year, at the latest.

The Agency has non-differentiated appropriations for titles 1 and 2 (commitment and payment appropriations are equal and linked) and differentiated appropriations for title 3 and title 4.

4.3.1 Budget execution of Income appropriations

Income appropriations						
Budget Item	Fund Source	Description	Current budget	Entitlements established	Revenue received	Remaining balance
2000	IC1	EU contribution (Commission subsidy - titles 1, 2 and 3)	194,737,310.00	194,737,310.00	194,737,310.00	0.00
3000	IR1	Schengen Associated country contributions	9,591,617.00	9,591,617.30	9,591,617.30	0.00
4000	IR1	Other contributions (including accrued interest)	1,354,593.00	6,362,782.14	6,362,782.14	0.00
5000	IC1/IC4/IC41/IR1	Other income/recovery of expenses/interest income	0.00	1,175,635.62	1,158,704.17	16,931.45
Total Income			205,683,520.00	211,867,345.06	211,850,413.61	16,931.45

The amounts of revenue received from Voluntary contributions in “Other contributions”, include the amounts of accrued interest 34,087.56 EUR, collected in 2025, generated from the corresponding deposits of these funds in the Agency’s bank account.



4.3.2 Budget execution of Commitment appropriations

Commitment appropriations					
Budget Title	Fund Source	Current budget	Current execution	Remaining balance	Ratio (%)
Title 1	C1	64,467,669.31	63,800,358.59	667,310.72	98.96%
	C4	29,507.09	0.00	29,507.09	0.00%
	C5	39,076.67	39,076.67	0.00	100.00%
	C8	971,210.30	898,331.63	72,878.67	92.50%
	R0	1,978,324.00	1,274,130.35	704,193.65	0.00%
Total Title 1		67,485,787.37	66,011,897.24	1,473,890.13	97.82%
Title 2	C1	24,492,392.00	22,724,159.08	1,768,232.92	92.78%
	C4	1,875.00	0.00	1,875.00	0.00%
	C5	144.61	144.61	0.00	100.00%
	C8	5,105,613.21	4,747,250.75	358,362.46	92.98%
	R0	3,878,681.60	1,438,291.67	2,440,389.93	37.08%
Total Title 2		33,478,706.42	28,909,846.11	4,568,860.31	86.35%
Title 3	C1	102,777,248.69	102,720,483.48	56,765.21	99.94%
	C4	3,591.00	0.00	3,591.00	0.00%
	C5	8,976.50	8,976.50	0.00	100.00%
	C8	28,941,479.93	27,698,225.64	1,243,254.29	95.70%
	R0	59,019,803.64	14,061,065.62	44,958,738.02	23.82%
Total Title 3		190,751,099.76	144,488,751.24	46,262,348.52	75.75%
Title 4	R0	11,292,551.47	5,605,495.28	5,687,056.19	49.64%
Total Title 4		11,292,551.47	5,605,495.28	5,687,056.19	49.64%
Total Commitment appropriations		303,008,145.02	245,015,989.87	57,992,155.15	80.86%

Note: This table on the implementation of commitment appropriations includes only those commitment appropriations for which the corresponding contracts have been signed (Level 2 commitments).



4.3.3 Budget execution of Payment appropriations

Payment appropriations					
Budget Title	Fund Source	Current budget	Current execution	Remaining balance	Ratio (%)
Title 1	C1	64,467,669.31	62,171,637.43	2,296,031.88	96.44%
	C4	29,507.09	0.00	29,507.09	0.00%
	C5	39,076.67	39,076.67	0.00	100.00%
	C8	971,210.30	898,331.63	72,878.67	92.50%
	R0	1,978,324.00	161,847.31	1,816,476.69	0.00%
Total Title 1		67,485,787.37	63,270,893.04	4,214,894.33	93.75%
Title 2	C1	24,492,392.00	18,631,015.02	5,861,376.98	76.07%
	C4	1,875.00	0.00	1,875.00	0.00%
	C5	144.61	144.61	0.00	100.00%
	C8	5,105,613.21	4,747,250.75	358,362.46	92.98%
	R0	3,878,681.60	142,411.96	3,736,269.64	3.67%
Total Title 2		33,478,706.42	23,520,822.34	9,957,884.08	70.26%
Title 3	C1	105,777,248.69	100,061,988.19	5,715,260.50	94.60%
	C4	3,591.00	0.00	3,591.00	0.00%
	C5	8,976.50	8,976.50	0.00	100.00%
	C8	0.00	0.00	0.00	0.00%
	R0	59,019,803.64	2,366,445.31	56,653,358.33	4.01%
Total Title 3		164,809,619.83	102,437,410.00	62,372,209.83	62.15%
Title 4	R0	11,292,551.47	1,972,096.08	9,320,455.39	17.46%
Total Title 4		11,292,551.47	1,972,096.08	9,320,455.39	17.46%
Total Payment appropriations		277,066,665.09	191,201,221.46	85,865,443.63	69.01%

The current budget of R0 fund source includes appropriations of 2025 budget and appropriations carried over from previous years as per table below:

R0 fund source				
Budget Title	Appropriations carried over from previous years	Appropriations of 2025	Transfers/return of funds	Current budget 2025
Title 1	1,118,324.00	0.00	860,000.00	1,978,324.00
Title 2	858,681.60	0.00	3,020,000.00	3,878,681.60
Title 3	52,313,974.91	10,585,828.73	-3,880,000.00	59,019,803.64
Title 4	4,929,769.33	6,362,782.14	0.00	11,292,551.47
Total	59,220,749.84	16,948,610.87	0.00	76,169,360.71



4.4 Carry-over from 2025 to 2026

The carry-over is intended to cover pending expenditure at the end of the year (several invoices and debit notes from contractors and EU institutions/agencies were pending to be received).

Carry-over of appropriations relates to:

- Title 1: Staff expenditure such as missions, schooling, staff training, interim and miscellaneous costs;
- Title 2: Infrastructure and operating expenditure (building, IT hardware, software and related services, etc.), administrative assistance from other EU institutions, translations and publications, business consultancy and organisation costs of Management Board meetings;
- Title 3: Operational expenditure such as translations and publications, organisation of events, reimbursement of participants/experts to meetings organised by the Agency, etc.;
- Title 4: Operational expenditure for specific projects (IPA and MENA activities) such as staff salaries, translations, staff travel costs, organisation of events, reimbursement of participants/experts to meetings organised by the Agency, etc.

4.4.1 Non-differentiated C1 appropriations carried-over from 2025 to 2026

Non-differentiated C1 commitment appropriations (Title 1 and Title 2) corresponding to obligations duly contracted at the close of the financial year are carried over automatically to the following financial year only under C8 appropriations, together with the payment appropriations.

Budget Title	Description	Commitment execution 2025	Payment execution 2025	RAL Commitment and payment appropriations carried-over to 2026	Ratio carry-over / commitments
Title 1	Staff expenditure	63,800,358.59	62,171,637.43	1,628,721.16	2.55%
Title 2	Infrastructure and operating expenditures	22,724,159.08	18,631,015.02	4,093,144.06	18.01%

4.4.2 C4 appropriations carried-over from 2025 to 2026

C4 appropriations (internally assigned funds) are carried over automatically to the following financial year as C5 appropriations for not committed funds and C8 appropriations for committed funds, together with the payment appropriations.

Budget Title	Description	Current budget 2025	Current execution 2025	Carry-over to 2026	Ratio (%)
Title 1	Staff expenditure	29,507.09	0.00	29,507.09	100.00%
Title 2	Infrastructure and operating expenditures	1,875.00	0.00	1,875.00	100.00%
Title 3	Operational expenditures	3,591.00	0.00	3,591.00	100.00%



4.4.3 R0 appropriations carried-over from 2025 to 2026

R0 appropriations (externally assigned funds) are carried over automatically to the following financial year together with the payment appropriations.

Budget Title	Description	Current budget 2025	Current execution 2025	Carry-over to 2026	Ratio (%)
Title 1	Staff expenditure	1,978,324.00	161,847.31	1,816,476.69	91.82%
Title 2	Infrastructure and operating expenditures	3,878,681.60	142,411.96	3,736,269.64	96.33%
Title 3	Operational expenditures	59,019,803.64	2,366,445.31	56,653,358.33	95.99%
Title 4	Operational expenditures for specific projects (earmarked appropriations)	11,292,551.47	1,972,096.08	9,320,455.39	82.54%

4.4.4 Differentiated C1, C8 appropriations carried-over from 2025 to 2026

Differentiated C1 commitment appropriations (Title 3) corresponding to obligations duly contracted at the close of the financial year are carried over automatically to the following financial year, under C8 appropriations, without the payment appropriations.

Budget Title	Description	Commitment execution 2025	Payment execution 2025 (under C1)	RAL Commitment appropriations carried-over to 2026	Ratio carry-over / commitments
Title 3	Operational expenditures	102,720,483.48	86,086,966.00	16,633,517.48	16.19%

Differentiated C8 commitment appropriations (Title 3), from previous years, are carried over automatically to the following financial year, under C8 appropriations, without the payment appropriations.

Budget Title	Description	Commitment execution 2025	Payment execution 2025 (under C1)	RAL Commitment appropriations carried-over to 2026	Ratio carry-over / commitments
Title 3	Operational expenditures	27,698,225.64	13,975,022.19	13,723,203.45	49.55%

Payment appropriations of budget 2025 for title 3 (fund source C1, amount 100,061,988.19 EUR and fund source C5, amount 8,976.50 EUR) were used for the payment execution 2025 of C1, C5 and C8 differentiated appropriations of Title 3. Out of the total amount of 100,070,964.69 EUR payment appropriations executed in 2025 (fund source C1 and C5), 13,975,022.19 EUR were executed against commitment appropriation from previous years (fund source C8), 8,976.50 EUR (fund source C5) and 86,086,966.00 EUR against fresh commitment appropriations of 2025 (fund source C1).



4.5 Budget implementation reports for EU Consolidation closure

4.5.1 Breakdown and changes in Commitment Appropriations

	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	8=4+7
A-1101	Temporary Agents' basic salaries & allowances	34,449,000.00	0.00	3,815,098.00	38,264,098.00	0.00	544.85	544.85	38,264,642.85
A-1102	Contract Agents	17,169,947.00	0.00	-5,844,000.00	11,325,947.00	0.00	0.00	0.00	11,325,947.00
A-1103	Seconded National Experts	602,000.00	0.00	-91,356.00	510,644.00	0.00	3,652.80	3,652.80	514,296.80
A-1104	Trainees	250,000.00	0.00	115,320.00	365,320.00	0.00	0.00	0.00	365,320.00
Total Chapter A-11		52,470,947.00	0.00	-2,004,938.00	50,466,009.00	0.00	4,197.65	4,197.65	50,470,206.65
A-1201	Recruitment	234,000.00	0.00	-59,567.00	174,433.00	0.00	0.00	0.00	174,433.00
Total Chapter A-12		234,000.00	0.00	-59,567.00	174,433.00	0.00	0.00	0.00	174,433.00
A-1301	Mission expenses	2,500,000.00	0.00	150,000.00	2,650,000.00	0.00	484,631.60	484,631.60	3,134,631.60
Total Chapter A-13		2,500,000.00	0.00	150,000.00	2,650,000.00	0.00	484,631.60	484,631.60	3,134,631.60
A-1401	Restaurants and canteens	136,800.00	0.00	-5,546.00	131,254.00	0.00	19,865.09	19,865.09	151,119.09
A-1402	Medical service	300,000.00	0.00	-74,758.00	225,242.00	0.00	69,280.00	69,280.00	294,522.00
A-1403	Other social allowances	3,306,000.00	0.00	1,300,000.00	4,606,000.00	0.00	496,599.47	496,599.47	5,102,599.47
Total Chapter A-14		3,742,800.00	0.00	1,219,696.00	4,962,496.00	0.00	585,744.56	585,744.56	5,548,240.56
A-1501	Trainings and language courses for staff	815,000.00	0.00	300,000.00	1,115,000.00	0.00	218,890.35	218,890.35	1,333,890.35
Total Chapter A-15		815,000.00	0.00	300,000.00	1,115,000.00	0.00	218,890.35	218,890.35	1,333,890.35
A-1601	Interim services	1,734,000.00	1,425,925.00	1,480,000.00	4,639,925.00	0.00	585,000.00	585,000.00	5,224,925.00
A-1602	Other external services	400,000.00	0.00	-3,978.69	396,021.31	0.00	0.00	0.00	396,021.31
A-1603	Legal services related to HR	80,000.00	0.00	-19,031.00	60,969.00	0.00	43,818.55	43,818.55	104,787.55
Total Chapter A-16		2,214,000.00	1,425,925.00	1,456,990.31	5,096,915.31	0.00	628,818.55	628,818.55	5,725,733.86
A-1701	Representation expenses	20,000.00	0.00	-17,184.00	2,816.00	0.00	0.00	0.00	2,816.00
Total Chapter A-17		20,000.00	0.00	-17,184.00	2,816.00	0.00	0.00	0.00	2,816.00
Total Title A-1		61,996,747.00	1,425,925.00	1,044,997.31	64,467,669.31	0.00	1,922,282.71	1,922,282.71	66,389,952.02

	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-2101	Building rental utilities cleaning maintenance	7,265,545.00	0.00	-264,240.00	7,001,305.00	0.00	453,176.62	453,176.62	7,454,481.62
A-2102	Security and surveillance of the building	1,870,000.00	0.00	10,000.00	1,880,000.00	0.00	30,000.00	30,000.00	1,910,000.00
A-2103	Fitting out of premises	1,980,000.00	0.00	-670,000.00	1,310,000.00	0.00	339,837.93	339,837.93	1,649,837.93
A-2104	Office equipment & furniture	500,000.00	0.00	-41,760.00	458,240.00	0.00	20,000.00	20,000.00	478,240.00
Total Chapter A-21		11,615,545.00	0.00	-966,000.00	10,649,545.00	0.00	843,014.55	843,014.55	11,492,559.55
A-2201	ICT Equipment	2,228,000.00	0.00	-402,000.00	1,826,000.00	0.00	150,000.00	150,000.00	1,976,000.00
A-2202	ICT Maintenance	2,900,000.00	0.00	922,000.00	3,822,000.00	0.00	835,000.00	835,000.00	4,657,000.00
A-2203	ICT Support services	2,344,000.00	0.00	2,706,399.00	5,050,399.00	0.00	1,365,000.00	1,365,000.00	6,415,399.00
A-2204	Telecommunication charges	690,000.00	0.00	-58,000.00	632,000.00	0.00	25,562.20	25,562.20	657,562.20
Total Chapter A-22		8,162,000.00	0.00	3,168,399.00	11,330,399.00	0.00	2,375,562.20	2,375,562.20	13,705,961.20
A-2301	Stationary and office supplies (incl. consumable)	200,000.00	0.00	-46,000.00	154,000.00	0.00	0.00	0.00	154,000.00
A-2302	Bank and other financial charges	10,000.00	0.00	-2,000.00	8,000.00	0.00	0.00	0.00	8,000.00
A-2303	Legal expenses	70,000.00	0.00	-29,000.00	41,000.00	0.00	0.00	0.00	41,000.00
A-2304	Administrative Internal and External meetings exp.	260,000.00	0.00	147,000.00	407,000.00	0.00	100,000.00	100,000.00	507,000.00
A-2305	Transportation and removal services (incl. vehicle)	240,800.00	0.00	80,000.00	320,800.00	0.00	209,100.00	209,100.00	529,900.00
A-2306	Business Consultancy	621,400.00	0.00	-62,000.00	559,400.00	0.00	190,000.00	190,000.00	749,400.00
A-2307	Administrative translations and interpretation cost	150,000.00	0.00	-5,000.00	145,000.00	0.00	0.00	0.00	145,000.00
A-2308	Publication	30,000.00	0.00	-1,000.00	29,000.00	0.00	0.00	0.00	29,000.00
A-2309	Communication	480,000.00	0.00	166,000.00	646,000.00	0.00	20,000.00	20,000.00	666,000.00
A-2310	Administrative support services from EU Institutions	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00	40,000.00
A-2311	Postage on correspondence and delivery charges	124,800.00	0.00	-42,000.00	82,800.00	0.00	20,000.00	20,000.00	102,800.00
A-2312	Library and subscription expenditures	79,448.00	0.00	0.00	79,448.00	0.00	0.00	0.00	79,448.00
Total Chapter A-23		2,306,448.00	0.00	206,000.00	2,512,448.00	0.00	539,100.00	539,100.00	3,051,548.00
Total Title A-2		22,083,993.00	0.00	2,408,399.00	24,492,392.00	0.00	3,757,676.75	3,757,676.75	28,250,068.75



	Item	Budget appropriations				Additional appropriations			Total approp. available 8=4+7
		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	
B3-101	Information and Analysis	950,000.00	-230,000.00	-108,178.00	611,822.00	0.00	150,000.00	150,000.00	761,822.00
B3-102	Data Analysis and Research	625,000.00	-240,000.00	25,000.00	410,000.00	0.00	116,396.00	116,396.00	526,396.00
B3-103	Third Country Research	3,370,000.00	-1,430,000.00	-357,000.00	1,583,000.00	0.00	450,000.00	450,000.00	2,033,000.00
Total Chapter B3-1		4,945,000.00	-1,900,000.00	-440,178.00	2,604,822.00	0.00	716,396.00	716,396.00	3,321,218.00
B3-201	EASO training	4,109,400.00	-810,000.00	190,089.68	3,489,489.68	0.00	625,000.00	625,000.00	4,114,489.68
B3-202	Asylum Cooperation and Guidance	6,537,800.00	-1,320,000.00	417,530.00	5,635,330.00	0.00	1,096,406.00	1,096,406.00	6,731,736.00
B3-203	External Dimension and Resettlement	5,350,100.00	-2,630,000.00	-366,000.00	2,354,100.00	0.00	735,585.76	735,585.76	3,089,685.76
Total Chapter B3-2		15,997,300.00	-4,760,000.00	241,619.68	11,478,919.68	0.00	2,456,991.76	2,456,991.76	13,935,911.44
B3-301	Operational support	132,169,345.00	-40,800,000.00	-3,010,351.50	88,358,993.50	0.00	17,929,115.48	17,929,115.48	106,288,108.98
Total Chapter B3-3		132,169,345.00	-40,800,000.00	-3,010,351.50	88,358,993.50	0.00	17,929,115.48	17,929,115.48	106,288,108.98
B3-401	Cooperation with Civil Society	160,000.00	0.00	-74,232.00	85,768.00	0.00	20,000.00	20,000.00	105,768.00
B3-402	Cooperation with stakeholders	70,000.00	0.00	-20,312.00	49,688.00	0.00	20,000.00	20,000.00	69,688.00
Total Chapter B3-4		230,000.00	0.00	-94,544.00	135,456.00	0.00	40,000.00	40,000.00	175,456.00
B3-501	EUAA Monitoring of application of the CEAS	784,000.00	-540,000.00	-103,476.99	140,523.01	0.00	0.00	0.00	140,523.01
Total Chapter B3-5		784,000.00	-540,000.00	-103,476.99	140,523.01	0.00	0.00	0.00	140,523.01
B3-601	Other operational expenditure	0.00	0.00	0.00	0.00	0.00	35,891,911.49	35,891,911.49	35,891,911.49
Total Chapter B3-6		0.00	0.00	0.00	0.00	0.00	35,891,911.49	35,891,911.49	35,891,911.49
B3-701	Protection of fundamental rights	55,000.00	0.00	-46,060.00	8,940.00	0.00	0.00	0.00	8,940.00
Total Chapter B3-7		55,000.00	0.00	-46,060.00	8,940.00	0.00	0.00	0.00	8,940.00
B3-801	EUAA grants	50,000.00	0.00	-405.50	49,594.50	0.00	0.00	0.00	49,594.50
Total Chapter B3-8		50,000.00	0.00	-405.50	49,594.50	0.00	0.00	0.00	49,594.50
Total Title B0-3		154,230,645.00	-48,000,000.00	-3,453,396.31	102,777,248.69	0.00	57,034,414.73	57,034,414.73	159,811,663.42

	Item	Budget appropriations				Additional appropriations			Total approp. available 8=4+7
		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	
B4-101	EASO Third Country Support	0.00	0.00	0.00	0.00	0.00	2,559,539.04	2,559,539.04	2,559,539.04
B4-102	IPA	0.00	0.00	0.00	0.00	0.00	6,989,392.32	6,989,392.32	6,989,392.32
Total Chapter B4-1		0.00	0.00	0.00	0.00	0.00	9,548,931.36	9,548,931.36	9,548,931.36
Total Title B0-4		0.00	0.00	0.00	0.00	0.00	9,548,931.36	9,548,931.36	9,548,931.36

GRAND TOTAL		238,311,385.00	-46,574,075.00	0.00	191,737,310.00	0.00	72,263,305.55	72,263,305.55	264,000,615.55
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4.5.2 Breakdown and changes in Payment Appropriations

	Item	Budget appropriations				Additional appropriations			Total appropr. 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-1101	Temporary Agents' basic salaries & allowances	34,449,000.00	0.00	3,815,098.00	38,264,098.00	0.00	544.85	544.85	38,264,642.85
A-1102	Contract Agents	17,169,947.00	0.00	-5,844,000.00	11,325,947.00	0.00	0.00	0.00	11,325,947.00
A-1103	Seconded National Experts	602,000.00	0.00	-91,356.00	510,644.00	0.00	3,652.80	3,652.80	514,296.80
A-1104	Trainees	250,000.00	0.00	115,320.00	365,320.00	0.00	0.00	0.00	365,320.00
Total Chapter A-11		52,470,947.00	0.00	-2,004,938.00	50,466,009.00	0.00	4,197.65	4,197.65	50,470,206.65
A-1201	Recruitment	234,000.00	0.00	-59,567.00	174,433.00	15,567.56	0.00	15,567.56	190,000.56
Total Chapter A-12		234,000.00	0.00	-59,567.00	174,433.00	15,567.56	0.00	15,567.56	190,000.56
A-1301	Mission expenses	2,500,000.00	0.00	150,000.00	2,650,000.00	307,418.51	522,626.39	830,044.90	3,480,044.90
Total Chapter A-13		2,500,000.00	0.00	150,000.00	2,650,000.00	307,418.51	522,626.39	830,044.90	3,480,044.90
A-1401	Restaurants and canteens	136,800.00	0.00	-5,546.00	131,254.00	12,053.56	20,000.00	32,053.56	163,307.56
A-1402	Medical service	300,000.00	0.00	-74,758.00	225,242.00	0.00	69,640.00	69,640.00	294,882.00
A-1403	Other social allowances	3,306,000.00	0.00	1,300,000.00	4,606,000.00	43,890.94	527,955.11	571,846.05	5,177,846.05
Total Chapter A-14		3,742,800.00	0.00	1,219,696.00	4,962,496.00	55,944.50	617,595.11	673,539.61	5,636,035.61
A-1501	Trainings and language courses for staff	815,000.00	0.00	300,000.00	1,115,000.00	114,093.39	270,170.06	384,263.45	1,499,263.45
Total Chapter A-15		815,000.00	0.00	300,000.00	1,115,000.00	114,093.39	270,170.06	384,263.45	1,499,263.45
A-1601	Interim services	1,734,000.00	1,425,925.00	1,480,000.00	4,639,925.00	472,436.34	585,000.00	1,057,436.34	5,697,361.34
A-1602	Other external services	400,000.00	0.00	-3,978.69	396,021.31	0.00	0.00	0.00	396,021.31
A-1603	Legal services related to HR	80,000.00	0.00	-19,031.00	60,969.00	5,750.00	47,318.55	53,068.55	114,037.55
Total Chapter A-16		2,214,000.00	1,425,925.00	1,456,990.31	5,096,915.31	478,186.34	632,318.55	1,110,504.89	6,207,420.20
A-1701	Representation expenses	20,000.00	0.00	-17,184.00	2,816.00	0.00	0.00	0.00	2,816.00
Total Chapter A-17		20,000.00	0.00	-17,184.00	2,816.00	0.00	0.00	0.00	2,816.00
Total Title A-1		61,996,747.00	1,425,925.00	1,044,997.31	64,467,669.31	971,210.30	2,046,907.76	3,018,118.06	67,485,787.37



	Item	Budget appropriations				Additional appropriations			Total appropr. 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-2101	Building rental utilities cleaning maintenance	7,265,545.00	0.00	-264,240.00	7,001,305.00	1,031,995.20	465,786.52	1,497,781.72	8,499,086.72
A-2102	Security and surveillance of the building	1,870,000.00	0.00	10,000.00	1,880,000.00	282,164.62	30,000.00	312,164.62	2,192,164.62
A-2103	Fitting out of premises	1,980,000.00	0.00	-670,000.00	1,310,000.00	245,959.31	446,856.00	692,815.31	2,002,815.31
A-2104	Office equipment & furniture	500,000.00	0.00	-41,760.00	458,240.00	117,635.29	20,000.00	137,635.29	595,875.29
Total Chapter A-21		11,615,545.00	0.00	-966,000.00	10,649,545.00	1,677,754.42	962,642.52	2,640,396.94	13,289,941.94
A-2201	ICT Equipment	2,228,000.00	0.00	-402,000.00	1,826,000.00	562,455.39	150,000.00	712,455.39	2,538,455.39
A-2202	ICT Maintenance	2,900,000.00	0.00	922,000.00	3,822,000.00	132,710.14	835,000.00	967,710.14	4,789,710.14
A-2203	ICT Support services	2,344,000.00	0.00	2,706,399.00	5,050,399.00	1,866,518.38	1,365,000.00	3,231,518.38	8,281,917.38
A-2204	Telecommunication charges	690,000.00	0.00	-58,000.00	632,000.00	189,244.70	26,183.69	215,428.39	847,428.39
Total Chapter A-22		8,162,000.00	0.00	3,168,399.00	11,330,399.00	2,750,928.61	2,376,183.69	5,127,112.30	16,457,511.30
A-2301	Stationary and office supplies (incl. consumable)	200,000.00	0.00	-46,000.00	154,000.00	11,274.71	0.00	11,274.71	165,274.71
A-2302	Bank and other financial charges	10,000.00	0.00	-2,000.00	8,000.00	2,595.30	0.00	2,595.30	10,595.30
A-2303	Legal expenses	70,000.00	0.00	-29,000.00	41,000.00	12,020.00	0.00	12,020.00	53,020.00
A-2304	Administrative Internal and External meetings exp.	260,000.00	0.00	147,000.00	407,000.00	114,239.90	100,000.00	214,239.90	621,239.90
A-2305	Transportation and removal services (incl. vehicle)	240,800.00	0.00	80,000.00	320,800.00	21,484.39	210,000.00	231,484.39	552,284.39
A-2306	Business Consultancy	621,400.00	0.00	-62,000.00	559,400.00	137,443.75	190,000.00	327,443.75	886,843.75
A-2307	Administrative translations and interpretation cost	150,000.00	0.00	-5,000.00	145,000.00	7,551.00	0.00	7,551.00	152,551.00
A-2308	Publication	30,000.00	0.00	-1,000.00	29,000.00	52,903.92	0.00	52,903.92	81,903.92
A-2309	Communication	480,000.00	0.00	166,000.00	646,000.00	301,588.35	20,000.00	321,588.35	967,588.35
A-2310	Administrative support services from EU Institutions	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00	40,000.00
A-2311	Postage on correspondence and delivery charges	124,800.00	0.00	-42,000.00	82,800.00	15,828.86	20,000.00	35,828.86	118,628.86
A-2312	Library and subscription expenditures	79,448.00	0.00	0.00	79,448.00	0.00	0.00	0.00	79,448.00
Total Chapter A-23		2,306,448.00	0.00	206,000.00	2,512,448.00	676,930.18	540,000.00	1,216,930.18	3,729,378.18
Total Title A-2		22,083,993.00	0.00	2,408,399.00	24,492,392.00	5,105,613.21	3,878,826.21	8,984,439.42	33,476,831.42





	Item	Budget appropriations				Additional appropriations			Total apppr. 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	
B3-101	Information and Analysis	950,000.00	-340,000.00	0.00	610,000.00	0.00	150,000.00	150,000.00	760,000.00
B3-102	Data Analysis and Research	625,000.00	-200,000.00	35,000.00	460,000.00	0.00	120,000.00	120,000.00	580,000.00
B3-103	Third Country Research	3,370,000.00	-1,610,000.00	264,000.00	2,024,000.00	0.00	475,000.00	475,000.00	2,499,000.00
Total Chapter B3-1		4,945,000.00	-2,150,000.00	299,000.00	3,094,000.00	0.00	745,000.00	745,000.00	3,839,000.00
B3-201	EASO training	4,109,400.00	-470,600.00	326,200.00	3,965,000.00	0.00	625,000.00	625,000.00	4,590,000.00
B3-202	Asylum Cooperation and Guidance	6,537,800.00	-1,399,400.00	326,000.00	5,464,400.00	0.00	1,135,000.00	1,135,000.00	6,599,400.00
B3-203	External Dimension and Resettlement	5,350,100.00	-2,400,000.00	173,500.00	3,123,600.00	0.00	750,000.00	750,000.00	3,873,600.00
Total Chapter B3-2		15,997,300.00	-4,270,000.00	825,700.00	12,553,000.00	0.00	2,510,000.00	2,510,000.00	15,063,000.00
B3-301	Operational support	132,169,345.00	-38,000,000.00	-4,578,096.31	89,591,248.69	0.00	19,845,459.65	19,845,459.65	109,436,708.34
Total Chapter B3-3		132,169,345.00	-38,000,000.00	-4,578,096.31	89,591,248.69	0.00	19,845,459.65	19,845,459.65	109,436,708.34
B3-401	Cooperation with Civil Society	160,000.00	0.00	0.00	160,000.00	0.00	20,000.00	20,000.00	180,000.00
B3-402	Cooperation with stakeholders	70,000.00	0.00	45,000.00	115,000.00	0.00	20,000.00	20,000.00	135,000.00
Total Chapter B3-4		230,000.00	0.00	45,000.00	275,000.00	0.00	40,000.00	40,000.00	315,000.00
B3-501	EUAA Monitoring of application of the CEAS	784,000.00	-580,000.00	0.00	204,000.00	0.00	0.00	0.00	204,000.00
Total Chapter B3-5		784,000.00	-580,000.00	0.00	204,000.00	0.00	0.00	0.00	204,000.00
B3-601	Other operational expenditure	0.00	0.00	0.00	0.00	0.00	35,891,911.49	35,891,911.49	35,891,911.49
Total Chapter B3-6		0.00	0.00	0.00	0.00	0.00	35,891,911.49	35,891,911.49	35,891,911.49
B3-701	Protection of fundamental rights	55,000.00	0.00	-24,800.00	30,200.00	0.00	0.00	0.00	30,200.00
Total Chapter B3-7		55,000.00	0.00	-24,800.00	30,200.00	0.00	0.00	0.00	30,200.00
B3-801	EUAA grants	50,000.00	0.00	-20,200.00	29,800.00	0.00	0.00	0.00	29,800.00
Total Chapter B3-8		50,000.00	0.00	-20,200.00	29,800.00	0.00	0.00	0.00	29,800.00
Total Title B0-3		154,230,645.00	-45,000,000.00	-3,453,396.31	105,777,248.69	0.00	59,032,371.14	59,032,371.14	164,809,619.83

	Item	Budget appropriations				Additional appropriations			Total apppr. 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	
B4-101	EASO Third Country Support	0.00	0.00	0.00	0.00	0.00	3,199,230.90	3,199,230.90	3,199,230.90
B4-102	IPA	0.00	0.00	0.00	0.00	0.00	8,093,320.57	8,093,320.57	8,093,320.57
Total Chapter B4-1		0.00	0.00	0.00	0.00	0.00	11,292,551.47	11,292,551.47	11,292,551.47
Total Title B0-4		0.00	0.00	0.00	0.00	0.00	11,292,551.47	11,292,551.47	11,292,551.47

GRAND TOTAL		238,311,385.00	-43,574,075.00	0.00	194,737,310.00	6,076,823.51	76,250,656.58	82,327,480.09	277,064,790.09
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4.5.3 Implementation of Commitment Appropriations

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			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-1101	Temporary Agents' basic salaries & allowances	38,264,642.85	38,018,758.18	0.00	544.85	38,019,303.03	99.36%	0.00	0.00	0.00	245,339.82	0.00	0.00	245,339.82
A-1102	Contract Agents	11,325,947.00	11,150,972.52	0.00	0.00	11,150,972.52	98.46%	0.00	0.00	0.00	174,974.48	0.00	0.00	174,974.48
A-1103	Seconded National Experts	514,296.80	460,417.59	0.00	3,652.80	464,070.39	90.23%	0.00	0.00	0.00	50,226.41	0.00	0.00	50,226.41
A-1104	Trainees	365,320.00	363,914.40	0.00	0.00	363,914.40	99.62%	0.00	0.00	0.00	1,405.60	0.00	0.00	1,405.60
Total Chapter A-11		50,470,206.65	49,994,062.69	0.00	4,197.65	49,998,260.34	99.06%	0.00	0.00	0.00	471,946.31	0.00	0.00	471,946.31
A-1201	Recruitment	174,433.00	135,938.41	0.00	0.00	135,938.41	77.93%	0.00	0.00	0.00	38,494.59	0.00	0.00	38,494.59
Total Chapter A-12		174,433.00	135,938.41	0.00	0.00	135,938.41	77.93%	0.00	0.00	0.00	38,494.59	0.00	0.00	38,494.59
A-1301	Mission expenses	3,134,631.60	2,650,000.00	0.00	402,626.39	3,052,626.39	97.38%	82,005.21	0.00	82,005.21	0.00	0.00	0.00	0.00
Total Chapter A-13		3,134,631.60	2,650,000.00	0.00	402,626.39	3,052,626.39	97.38%	82,005.21	0.00	82,005.21	0.00	0.00	0.00	0.00
A-1401	Restaurants and canteens	151,119.09	105,534.12	0.00	14,962.90	120,497.02	79.74%	4,902.19	0.00	4,902.19	25,719.88	0.00	0.00	25,719.88
A-1402	Medical service	294,522.00	166,798.00	0.00	55,197.00	221,995.00	75.37%	14,083.00	0.00	14,083.00	58,444.00	0.00	0.00	58,444.00
A-1403	Other social allowances	5,102,599.47	4,591,021.26	0.00	131,667.78	4,722,689.04	92.55%	364,931.69	0.00	364,931.69	14,978.74	0.00	0.00	14,978.74
Total Chapter A-14		5,548,240.56	4,863,353.38	0.00	201,827.68	5,065,181.06	91.29%	383,916.88	0.00	383,916.88	99,142.62	0.00	0.00	99,142.62
A-1501	Trainings and language courses for staff	1,333,890.35	1,072,061.84	0.00	109,332.60	1,181,394.44	88.57%	109,557.75	0.00	109,557.75	42,938.16	0.00	0.00	42,938.16
Total Chapter A-15		1,333,890.35	1,072,061.84	0.00	109,332.60	1,181,394.44	88.57%	109,557.75	0.00	109,557.75	42,938.16	0.00	0.00	42,938.16
A-1601	Interim services	5,224,925.00	4,639,489.01	0.00	466,636.29	5,106,125.30	97.73%	118,363.71	0.00	118,363.71	435.99	0.00	0.00	435.99
A-1602	Other external services	396,021.31	392,969.53	0.00	0.00	392,969.53	99.23%	0.00	0.00	0.00	3,051.78	0.00	0.00	3,051.78
A-1603	Legal services related to HR	104,787.55	50,168.64	0.00	3,961.36	54,130.00	51.66%	39,857.19	0.00	39,857.19	10,800.36	0.00	0.00	10,800.36
Total Chapter A-16		5,725,733.86	5,082,627.18	0.00	470,597.65	5,553,224.83	96.99%	158,220.90	0.00	158,220.90	14,288.13	0.00	0.00	14,288.13
A-1701	Representation expenses	2,816.00	2,315.09	0.00	0.00	2,315.09	82.21%	0.00	0.00	0.00	500.91	0.00	0.00	500.91
Total Chapter A-17		2,816.00	2,315.09	0.00	0.00	2,315.09	82.21%	0.00	0.00	0.00	500.91	0.00	0.00	500.91
Total Title A-1		66,389,952.02	63,800,358.59	0.00	1,188,581.97	64,988,940.56	97.89%	733,700.74	0.00	733,700.74	667,310.72	0.00	0.00	667,310.72

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			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-2101	Building rental utilities cleaning maintenance and	7,454,481.62	6,581,746.63	0.00	372,907.92	6,954,654.55	93.29%	80,268.70	0.00	80,268.70	419,558.37	0.00	0.00	419,558.37
A-2102	Security and surveillance of the building	1,910,000.00	1,760,585.30	0.00	13,000.00	1,773,585.30	92.86%	17,000.00	0.00	17,000.00	119,414.70	0.00	0.00	119,414.70
A-2103	Fitting out of premises	1,649,837.93	960,850.20	0.00	316,221.96	1,277,072.16	77.41%	23,615.97	0.00	23,615.97	349,149.80	0.00	0.00	349,149.80
A-2104	Office equipment & furniture	478,240.00	250,316.30	0.00	0.00	250,316.30	52.34%	20,000.00	0.00	20,000.00	207,923.70	0.00	0.00	207,923.70
Total Chapter A-21		11,492,559.55	9,553,498.43	0.00	702,129.88	10,255,628.31	89.24%	140,884.67	0.00	140,884.67	1,096,046.57	0.00	0.00	1,096,046.57
A-2201	ICT Equipment	1,976,000.00	1,711,762.78	0.00	0.00	1,711,762.78	86.63%	150,000.00	0.00	150,000.00	114,237.22	0.00	0.00	114,237.22
A-2202	ICT Maintenance	4,657,000.00	3,821,973.26	0.00	48,457.58	3,870,430.84	83.11%	786,542.42	0.00	786,542.42	26.74	0.00	0.00	26.74
A-2203	ICT Support services	6,415,399.00	4,985,601.65	0.00	340,510.35	5,326,112.00	83.02%	1,024,489.65	0.00	1,024,489.65	64,797.35	0.00	0.00	64,797.35
A-2204	Telecommunication charges	657,562.20	510,942.75	0.00	22,359.61	533,302.36	81.10%	3,202.59	0.00	3,202.59	121,057.25	0.00	0.00	121,057.25
Total Chapter A-22		13,705,961.20	11,030,280.44	0.00	411,327.54	11,441,607.98	83.48%	1,964,234.66	0.00	1,964,234.66	300,118.56	0.00	0.00	300,118.56
A-2301	Stationary and office supplies (incl. consumable)	154,000.00	107,452.03	0.00	0.00	107,452.03	69.77%	0.00	0.00	0.00	46,547.97	0.00	0.00	46,547.97
A-2302	Bank and other financial charges	8,000.00	2,500.00	0.00	0.00	2,500.00	31.25%	0.00	0.00	0.00	5,500.00	0.00	0.00	5,500.00
A-2303	Legal expenses	41,000.00	25,436.85	0.00	0.00	25,436.85	62.04%	0.00	0.00	0.00	15,563.15	0.00	0.00	15,563.15
A-2304	Administrative Internal and External meetings expenses	507,000.00	333,670.07	0.00	78,406.56	412,076.63	81.28%	21,593.44	0.00	21,593.44	73,329.93	0.00	0.00	73,329.93
A-2305	Transportation and removal services (incl. vehicle)	529,900.00	320,800.00	0.00	102,289.84	423,089.84	79.84%	106,810.16	0.00	106,810.16	0.00	0.00	0.00	0.00
A-2306	Business Consultancy	749,400.00	393,828.34	0.00	0.00	393,828.34	52.55%	190,000.00	0.00	190,000.00	165,571.66	0.00	0.00	165,571.66
A-2307	Administrative translations and interpretation cos	145,000.00	130,000.00	0.00	0.00	130,000.00	89.66%	0.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00
A-2308	Publication	29,000.00	6,156.83	0.00	0.00	6,156.83	21.23%	0.00	0.00	0.00	22,843.17	0.00	0.00	22,843.17
A-2309	Communication	666,000.00	644,910.43	0.00	3,133.00	648,043.43	97.30%	16,867.00	0.00	16,867.00	1,089.57	0.00	0.00	1,089.57
A-2310	Administrative support services from EU Institutions	40,000.00	37,046.63	0.00	0.00	37,046.63	92.62%	0.00	0.00	0.00	2,953.37	0.00	0.00	2,953.37
A-2311	Postage on correspondence and delivery charges	102,800.00	61,804.86	0.00	20,000.00	81,804.86	79.58%	0.00	0.00	0.00	20,995.14	0.00	0.00	20,995.14
A-2312	Library and subscription expenditures	79,448.00	76,774.17	0.00	0.00	76,774.17	96.63%	0.00	0.00	0.00	2,673.83	0.00	0.00	2,673.83
Total Chapter A-23		3,051,548.00	2,140,380.21	0.00	203,829.40	2,344,209.61	76.82%	335,270.60	0.00	335,270.60	372,067.79	0.00	0.00	372,067.79
Total Title A-2		28,250,068.75	22,724,159.08	0.00	1,317,286.82	24,041,445.90	85.10%	2,440,389.93	0.00	2,440,389.93	1,768,232.92	0.00	0.00	1,768,232.92



	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			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
B3-101	Information and Analysis	761,822.00	611,821.39	0.00	10,456.00	622,277.39	81.68%	139,544.00	0.00	139,544.00	0.61	0.00	0.00	0.61
B3-102	Data Analysis and Research	526,396.00	403,445.43	0.00	97,791.07	501,236.50	95.22%	18,604.93	0.00	18,604.93	6,554.57	0.00	0.00	6,554.57
B3-103	Third Country Research	2,033,000.00	1,564,909.48	0.00	121,719.13	1,686,628.61	82.96%	328,280.87	0.00	328,280.87	18,090.52	0.00	0.00	18,090.52
Total Chapter B3-1		3,321,218.00	2,580,176.30	0.00	229,966.20	2,810,142.50	84.61%	486,429.80	0.00	486,429.80	24,645.70	0.00	0.00	24,645.70
B3-201	EASO training	4,114,489.68	3,487,252.46	0.00	129,000.00	3,616,252.46	87.89%	496,000.00	0.00	496,000.00	2,237.22	0.00	0.00	2,237.22
B3-202	Asylum Cooperation and Guidance	6,731,736.00	5,627,135.20	0.00	231,131.27	5,858,266.47	87.02%	865,274.73	0.00	865,274.73	8,194.80	0.00	0.00	8,194.80
B3-203	External Dimension and Resettlement	3,089,685.76	2,346,828.01	0.00	190,241.02	2,537,069.03	82.11%	545,344.74	0.00	545,344.74	7,271.99	0.00	0.00	7,271.99
Total Chapter B3-2		13,935,911.44	11,461,215.67	0.00	550,372.29	12,011,587.96	86.19%	1,906,619.47	0.00	1,906,619.47	17,704.01	0.00	0.00	17,704.01
B3-301	Operational support	106,288,108.98	88,344,578.65	0.00	11,312,226.72	99,656,805.37	93.76%	6,616,888.76	0.00	6,616,888.76	14,414.85	0.00	0.00	14,414.85
Total Chapter B3-3		106,288,108.98	88,344,578.65	0.00	11,312,226.72	99,656,805.37	93.76%	6,616,888.76	0.00	6,616,888.76	14,414.85	0.00	0.00	14,414.85
B3-401	Cooperation with Civil Society	105,768.00	85,767.58	0.00	13,530.50	99,298.08	93.88%	6,469.50	0.00	6,469.50	0.42	0.00	0.00	0.42
B3-402	Cooperation with stakeholders	69,688.00	49,687.77	0.00	0.00	49,687.77	71.30%	20,000.00	0.00	20,000.00	0.23	0.00	0.00	0.23
Total Chapter B3-4		175,456.00	135,455.35	0.00	13,530.50	148,985.85	84.91%	26,469.50	0.00	26,469.50	0.65	0.00	0.00	0.65
B3-501	EUAA Monitoring of application of the CEAS	140,523.01	140,523.01	0.00	0.00	140,523.01	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter B3-5		140,523.01	140,523.01	0.00	0.00	140,523.01	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-601	Other operational expenditure	35,891,911.49	0.00	0.00	0.00	0.00	0.00%	35,891,911.49	0.00	35,891,911.49	0.00	0.00	0.00	0.00
Total Chapter B3-6		35,891,911.49	0.00	0.00	0.00	0.00	0.00%	35,891,911.49	0.00	35,891,911.49	0.00	0.00	0.00	0.00
B3-701	Protection of fundamental rights	8,940.00	8,940.00	0.00	0.00	8,940.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter B3-7		8,940.00	8,940.00	0.00	0.00	8,940.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-801	EUAA grants	49,594.50	49,594.50	0.00	0.00	49,594.50	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter B3-8		49,594.50	49,594.50	0.00	0.00	49,594.50	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Title B0-3		159,811,663.42	102,720,483.48	0.00	12,106,095.71	114,826,579.19	71.85%	44,928,319.02	0.00	44,928,319.02	56,765.21	0.00	0.00	56,765.21

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			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
B4-101	EASO Third Country Support	2,559,539.04	0.00	0.00	1,986,072.84	1,986,072.84	77.59%	573,466.20	0.00	573,466.20	0.00	0.00	0.00	0.00
B4-102	IPA	6,989,392.32	0.00	0.00	1,875,802.33	1,875,802.33	26.84%	5,113,589.99	0.00	5,113,589.99	0.00	0.00	0.00	0.00
Total Chapter B4-1		9,548,931.36	0.00	0.00	3,861,875.17	3,861,875.17	40.44%	5,687,056.19	0.00	5,687,056.19	0.00	0.00	0.00	0.00
Total Title B0-4		9,548,931.36	0.00	0.00	3,861,875.17	3,861,875.17	40.44%	5,687,056.19	0.00	5,687,056.19	0.00	0.00	0.00	0.00

GRAND TOTAL		264,000,615.55	189,245,001.15	0.00	18,473,839.67	207,718,840.82	78.68%	53,789,465.88	0.00	53,789,465.88	2,492,308.85	0.00	0.00	2,492,308.85
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4.5.4 Implementation of Payment Appropriation

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026					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-1101	Temporary Agents' basic salaries & allowances	38,264,642.85	38,018,758.18	0.00	544.85	38,019,303.03	99.36%	0.00	0.00	0.00	0.00	245,339.82	0.00	0.00	245,339.82	
A-1102	Contract Agents	11,325,947.00	11,150,972.52	0.00	0.00	11,150,972.52	98.46%	0.00	0.00	0.00	0.00	174,974.48	0.00	0.00	174,974.48	
A-1103	Seconded National Experts	514,296.80	460,417.59	0.00	3,652.80	464,070.39	90.23%	0.00	0.00	0.00	0.00	50,226.41	0.00	0.00	50,226.41	
A-1104	Trainees	365,320.00	363,914.40	0.00	0.00	363,914.40	99.62%	0.00	0.00	0.00	0.00	1,405.60	0.00	0.00	1,405.60	
Total Chapter A-11		50,470,206.65	49,994,062.69	0.00	4,197.65	49,998,260.34	99.06%	0.00	0.00	0.00	0.00	471,946.31	0.00	0.00	471,946.31	
A-1201	Recruitment	190,000.56	126,703.66	11,763.44	0.00	138,467.10	72.88%	9,234.75	0.00	0.00	9,234.75	38,494.59	3,804.12	0.00	42,298.71	
Total Chapter A-12		190,000.56	126,703.66	11,763.44	0.00	138,467.10	72.88%	9,234.75	0.00	0.00	9,234.75	38,494.59	3,804.12	0.00	42,298.71	
A-1301	Mission expenses	3,480,044.90	2,095,266.62	307,418.51	40,621.18	2,443,306.31	70.21%	554,733.38	0.00	482,005.21	1,036,738.59	0.00	0.00	0.00	0.00	
Total Chapter A-13		3,480,044.90	2,095,266.62	307,418.51	40,621.18	2,443,306.31	70.21%	554,733.38	0.00	482,005.21	1,036,738.59	0.00	0.00	0.00	0.00	
A-1401	Restaurants and canteens	163,307.56	105,161.00	6,202.86	2,247.30	113,611.16	69.57%	373.12	0.00	17,752.70	18,125.82	25,719.88	5,850.70	0.00	31,570.58	
A-1402	Medical service	294,882.00	166,798.00	0.00	360.00	167,158.00	56.69%	0.00	0.00	69,280.00	69,280.00	58,444.00	0.00	0.00	58,444.00	
A-1403	Other social allowances	5,177,846.05	4,544,466.32	39,689.84	88,290.49	4,672,446.65	90.24%	46,554.94	0.00	439,664.62	486,219.56	14,978.74	4,201.10	0.00	19,179.84	
Total Chapter A-14		5,636,035.61	4,816,425.32	45,892.70	90,897.79	4,953,215.81	87.88%	46,928.06	0.00	526,697.32	573,625.38	99,142.62	10,051.80	0.00	109,194.42	
A-1501	Trainings and language courses for staff	1,499,263.45	797,814.82	88,632.59	57,746.00	944,193.41	62.98%	274,247.02	0.00	212,424.06	486,671.08	42,938.16	25,460.80	0.00	68,398.96	
Total Chapter A-15		1,499,263.45	797,814.82	88,632.59	57,746.00	944,193.41	62.98%	274,247.02	0.00	212,424.06	486,671.08	42,938.16	25,460.80	0.00	68,398.96	
A-1601	Interim services	5,697,361.34	3,922,236.46	441,034.39	0.00	4,363,270.85	76.58%	717,252.55	0.00	585,000.00	1,302,252.55	435.99	31,401.95	0.00	31,837.94	
A-1602	Other external services	396,021.31	392,969.53	0.00	0.00	392,969.53	99.23%	0.00	0.00	0.00	0.00	3,051.78	0.00	0.00	3,051.78	
A-1603	Legal services related to HR	114,037.55	23,843.24	3,590.00	7,461.36	34,894.60	30.60%	26,325.40	0.00	39,857.19	66,182.59	10,800.36	2,160.00	0.00	12,960.36	
Total Chapter A-16		6,207,420.20	4,339,049.23	444,624.39	7,461.36	4,791,134.98	77.18%	743,577.95	0.00	624,857.19	1,368,435.14	14,288.13	33,561.95	0.00	47,850.08	
A-1701	Representation expenses	2,816.00	2,315.09	0.00	0.00	2,315.09	82.21%	0.00	0.00	0.00	0.00	500.91	0.00	0.00	500.91	
Total Chapter A-17		2,816.00	2,315.09	0.00	0.00	2,315.09	82.21%	0.00	0.00	0.00	0.00	500.91	0.00	0.00	500.91	
Total Title A-1		67,485,787.37	62,171,637.43	898,331.63	200,923.98	63,270,893.04	93.75%	1,628,721.16	0.00	1,845,983.78	3,474,704.94	667,310.72	72,878.67	0.00	740,189.39	



	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				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-2101	Building rental utilities cleaning maintenance	8,499,086.72	5,933,807.06	888,869.46	12,609.90	6,835,286.42	80.42%	647,939.57	0.00	453,176.62	1,101,116.19	419,558.37	143,125.74	0.00	562,684.11
A-2102	Security and surveillance of the building	2,192,164.62	1,415,026.57	252,901.09	0.00	1,667,927.66	76.09%	345,558.73	0.00	30,000.00	375,558.73	119,414.70	29,263.53	0.00	148,678.23
A-2103	Fitting out of premises	2,002,815.31	590,279.18	202,406.33	108,331.07	901,016.58	44.99%	370,571.02	0.00	338,524.93	709,095.95	349,149.80	43,552.98	0.00	392,702.78
A-2104	Office equipment & furniture	595,875.29	241,173.10	108,421.29	0.00	349,594.39	58.67%	9,143.20	0.00	20,000.00	29,143.20	207,923.70	9,214.00	0.00	217,137.70
Total Chapter A-21		13,289,941.94	8,180,285.91	1,452,598.17	120,940.97	9,753,825.05	73.39%	1,373,212.52	0.00	841,701.55	2,214,914.07	1,096,046.57	225,156.25	0.00	1,321,202.82
A-2201	ICT Equipment	2,538,455.39	1,429,336.48	562,455.39	0.00	1,991,791.87	78.46%	282,426.30	0.00	150,000.00	432,426.30	114,237.22	0.00	0.00	114,237.22
A-2202	ICT Maintenance	4,789,710.14	3,809,862.20	128,016.86	0.00	3,937,879.06	82.22%	12,111.06	0.00	835,000.00	847,111.06	26.74	4,693.28	0.00	4,720.02
A-2203	ICT Support services	8,281,917.38	3,189,657.11	1,835,584.56	0.00	5,025,241.67	60.68%	1,795,944.54	0.00	1,365,000.00	3,160,944.54	64,797.35	30,933.82	0.00	95,731.17
A-2204	Telecommunication charges	847,428.39	351,993.73	186,306.86	1,186.77	539,487.36	63.66%	158,949.02	0.00	24,996.92	183,945.94	121,057.25	2,937.84	0.00	123,995.09
Total Chapter A-22		16,457,511.30	8,780,849.52	2,712,363.67	1,186.77	11,494,399.96	69.84%	2,249,430.92	0.00	2,374,996.92	4,624,427.84	300,118.56	38,564.94	0.00	338,683.50
A-2301	Stationary and office supplies (incl. consum.)	165,274.71	83,750.51	4,300.67	0.00	88,051.18	53.28%	23,701.52	0.00	0.00	23,701.52	46,547.97	6,974.04	0.00	53,522.01
A-2302	Bank and other financial charges	10,595.30	100.00	1,547.80	0.00	1,647.80	15.55%	2,400.00	0.00	0.00	2,400.00	5,500.00	1,047.50	0.00	6,547.50
A-2303	Legal expenses	53,020.00	11,886.85	0.00	0.00	11,886.85	22.42%	13,550.00	0.00	0.00	13,550.00	15,563.15	12,020.00	0.00	27,583.15
A-2304	Administrative Internal and External meetings	621,239.90	313,958.02	92,036.05	4,197.84	410,191.91	66.03%	19,712.05	0.00	95,802.16	115,514.21	73,329.93	22,203.85	0.00	95,533.78
A-2305	Transportation and removal services (incl. vehicle)	552,284.39	308,542.45	18,027.23	15,097.99	341,667.67	61.86%	12,257.55	0.00	194,902.01	207,159.56	0.00	3,457.16	0.00	3,457.16
A-2306	Business Consultancy	886,843.75	257,354.80	137,443.75	0.00	394,798.55	44.52%	136,473.54	0.00	190,000.00	326,473.54	165,571.66	0.00	0.00	165,571.66
A-2307	Administrative translations and interpretation cost	152,551.00	99,136.50	0.00	0.00	99,136.50	64.99%	30,863.50	0.00	0.00	30,863.50	15,000.00	7,551.00	0.00	22,551.00
A-2308	Publication	81,903.92	3,542.43	39,700.81	0.00	43,243.24	52.80%	2,614.40	0.00	0.00	2,614.40	22,843.17	13,203.11	0.00	36,046.28
A-2309	Communication	967,588.35	435,514.08	277,570.85	1,133.00	714,217.93	73.81%	209,396.35	0.00	18,867.00	228,263.35	1,089.57	24,017.50	0.00	25,107.07
A-2310	Administrative support services from EU Instit.	40,000.00	37,046.63	0.00	0.00	37,046.63	92.62%	0.00	0.00	0.00	0.00	2,953.37	0.00	0.00	2,953.37
A-2311	Postage on correspondence and delivery charges	118,628.86	44,828.47	11,661.75	0.00	56,490.22	47.62%	16,976.39	0.00	20,000.00	36,976.39	20,995.14	4,167.11	0.00	25,162.25
A-2312	Library and subscription expenditures	79,448.00	74,218.85	0.00	0.00	74,218.85	93.42%	2,555.32	0.00	0.00	2,555.32	2,673.83	0.00	0.00	2,673.83
Total Chapter A-23		3,729,378.18	1,669,879.59	582,288.91	20,428.83	2,272,597.33	60.94%	470,500.62	0.00	519,571.17	990,071.79	372,067.79	94,641.27	0.00	466,709.06
Total Title A-2		33,476,831.42	18,631,015.02	4,747,250.75	142,556.57	23,520,822.34	70.26%	4,093,144.06	0.00	3,736,269.64	7,829,413.70	1,768,232.92	358,362.46	0.00	2,126,595.38





	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026					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
B3-101	Information and Analysis	760,000.00	475,150.10	0.00	0.00	475,150.10	62.52%	0.00	0.00	150,000.00	150,000.00	134,849.90	0.00	0.00	134,849.90	
B3-102	Data Analysis and Research	580,000.00	425,850.35	0.00	8,043.75	433,894.10	74.81%	0.00	0.00	111,956.25	111,956.25	34,149.65	0.00	0.00	34,149.65	
B3-103	Third Country Research	2,499,000.00	1,481,228.57	0.00	0.00	1,481,228.57	59.27%	0.00	0.00	475,000.00	475,000.00	542,771.43	0.00	0.00	542,771.43	
Total Chapter B3-1		3,839,000.00	2,382,229.02	0.00	8,043.75	2,390,272.77	62.26%	0.00	0.00	736,956.25	736,956.25	711,770.98	0.00	0.00	711,770.98	
B3-201	EASO training	4,590,000.00	3,687,404.04	0.00	4.75	3,687,408.79	80.34%	0.00	0.00	624,995.25	624,995.25	277,595.96	0.00	0.00	277,595.96	
B3-202	Asylum Cooperation and Guidance	6,599,400.00	5,047,294.75	0.00	38,594.00	5,085,888.75	77.07%	0.00	0.00	1,096,406.00	1,096,406.00	417,105.25	0.00	0.00	417,105.25	
B3-203	External Dimension and Resettlement	3,873,600.00	2,452,397.33	0.00	15,478.24	2,467,875.57	63.71%	0.00	0.00	734,521.76	734,521.76	671,202.67	0.00	0.00	671,202.67	
Total Chapter B3-2		15,063,000.00	11,187,096.12	0.00	54,076.99	11,241,173.11	74.63%	0.00	0.00	2,455,923.01	2,455,923.01	1,365,903.88	0.00	0.00	1,365,903.88	
B3-301	Operational support	109,436,708.34	86,215,490.44	0.00	2,310,926.07	88,526,416.51	80.89%	0.00	0.00	17,534,533.58	17,534,533.58	3,375,758.25	0.00	0.00	3,375,758.25	
Total Chapter B3-3		109,436,708.34	86,215,490.44	0.00	2,310,926.07	88,526,416.51	80.89%	0.00	0.00	17,534,533.58	17,534,533.58	3,375,758.25	0.00	0.00	3,375,758.25	
B3-401	Cooperation with Civil Society	180,000.00	91,273.58	0.00	2,375.00	93,648.58	52.03%	0.00	0.00	17,625.00	17,625.00	68,726.42	0.00	0.00	68,726.42	
B3-402	Cooperation with stakeholders	135,000.00	42,081.67	0.00	0.00	42,081.67	31.17%	0.00	0.00	20,000.00	20,000.00	72,918.33	0.00	0.00	72,918.33	
Total Chapter B3-4		315,000.00	133,355.25	0.00	2,375.00	135,730.25	43.09%	0.00	0.00	37,625.00	37,625.00	141,644.75	0.00	0.00	141,644.75	
B3-501	EUAA Monitoring of application of the CEAS	204,000.00	112,866.66	0.00	0.00	112,866.66	55.33%	0.00	0.00	0.00	0.00	91,133.34	0.00	0.00	91,133.34	
Total Chapter B3-5		204,000.00	112,866.66	0.00	0.00	112,866.66	55.33%	0.00	0.00	0.00	0.00	91,133.34	0.00	0.00	91,133.34	
B3-601	Other operational expenditure	35,891,911.49	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	35,891,911.49	35,891,911.49	0.00	0.00	0.00	0.00	
Total Chapter B3-6		35,891,911.49	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	35,891,911.49	35,891,911.49	0.00	0.00	0.00	0.00	
B3-701	Protection of fundamental rights	30,200.00	1,194.00	0.00	0.00	1,194.00	3.95%	0.00	0.00	0.00	0.00	29,006.00	0.00	0.00	29,006.00	
Total Chapter B3-7		30,200.00	1,194.00	0.00	0.00	1,194.00	3.95%	0.00	0.00	0.00	0.00	29,006.00	0.00	0.00	29,006.00	
B3-801	EUAA grants	29,800.00	29,756.70	0.00	0.00	29,756.70	99.85%	0.00	0.00	0.00	0.00	43.30	0.00	0.00	43.30	
Total Chapter B3-8		29,800.00	29,756.70	0.00	0.00	29,756.70	99.85%	0.00	0.00	0.00	0.00	43.30	0.00	0.00	43.30	
Total Title B0-3		164,809,619.83	100,061,988.19	0.00	2,375,421.81	102,437,410.00	62.15%	0.00	0.00	56,656,949.33	56,656,949.33	5,715,260.50	0.00	0.00	5,715,260.50	

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026					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
B4-101	EASO Third Country Support	3,199,230.90	0.00	0.00	565,153.57	565,153.57	17.67%	0.00	0.00	2,634,077.33	2,634,077.33	0.00	0.00	0.00	0.00	
B4-102	IPA	8,093,320.57	0.00	0.00	1,406,942.51	1,406,942.51	17.38%	0.00	0.00	6,686,378.06	6,686,378.06	0.00	0.00	0.00	0.00	
Total Chapter B4-1		11,292,551.47	0.00	0.00	1,972,096.08	1,972,096.08	17.46%	0.00	0.00	9,320,455.39	9,320,455.39	0.00	0.00	0.00	0.00	
Total Title B0-4		11,292,551.47	0.00	0.00	1,972,096.08	1,972,096.08	17.46%	0.00	0.00	9,320,455.39	9,320,455.39	0.00	0.00	0.00	0.00	

GRAND TOTAL		277,064,790.09	180,864,640.64	5,645,582.38	4,690,998.44	191,201,221.46	69.01%	5,721,865.22	0.00	71,559,658.14	77,281,523.36	8,150,804.14	431,241.13	0.00	8,582,045.27
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4.5.5 Outstanding Commitments

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment 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-1101	Temporary Agents' basic salaries & allowances	0.00	0.00	0.00	0.00	38,019,303.03	38,019,303.03	0.00	0.00	0.00
A-1102	Contract Agents	0.00	0.00	0.00	0.00	11,150,972.52	11,150,972.52	0.00	0.00	0.00
A-1103	Seconded National Experts	0.00	0.00	0.00	0.00	464,070.39	464,070.39	0.00	0.00	0.00
A-1104	Trainees	0.00	0.00	0.00	0.00	363,914.40	363,914.40	0.00	0.00	0.00
Total Chapter A-11		0.00	0.00	0.00	0.00	49,998,260.34	49,998,260.34	0.00	0.00	0.00
A-1201	Recruitment	15,567.56	-3,804.12	11,763.44	0.00	135,938.41	126,703.66	0.00	9,234.75	9,234.75
Total Chapter A-12		15,567.56	-3,804.12	11,763.44	0.00	135,938.41	126,703.66	0.00	9,234.75	9,234.75
A-1301	Mission expenses	427,418.51	-82,005.21	345,413.30	0.00	3,052,626.39	2,097,893.01	0.00	954,733.38	954,733.38
Total Chapter A-13		427,418.51	-82,005.21	345,413.30	0.00	3,052,626.39	2,097,893.01	0.00	954,733.38	954,733.38
A-1401	Restaurants and canteens	20,553.56	-14,215.79	6,337.77	0.00	120,497.02	107,273.39	0.00	13,223.63	13,223.63
A-1402	Medical service	360.00	0.00	360.00	0.00	221,995.00	166,798.00	0.00	55,197.00	55,197.00
A-1403	Other social allowances	109,574.86	-38,529.38	71,045.48	0.00	4,722,689.04	4,601,401.17	0.00	121,287.87	121,287.87
Total Chapter A-14		130,488.42	-52,745.17	77,743.25	0.00	5,065,181.06	4,875,472.56	0.00	189,708.50	189,708.50
A-1501	Trainings and language courses for staff	184,093.39	-44,181.09	139,912.30	0.00	1,181,394.44	804,281.11	0.00	377,113.33	377,113.33
Total Chapter A-15		184,093.39	-44,181.09	139,912.30	0.00	1,181,394.44	804,281.11	0.00	377,113.33	377,113.33
A-1601	Interim services	849,736.34	-408,701.95	441,034.39	0.00	5,106,125.30	3,922,236.46	0.00	1,183,888.84	1,183,888.84
A-1602	Other external services	0.00	0.00	0.00	0.00	392,969.53	392,969.53	0.00	0.00	0.00
A-1603	Legal services related to HR	17,850.00	-10,760.00	7,090.00	0.00	54,130.00	27,804.60	0.00	26,325.40	26,325.40
Total Chapter A-16		867,586.34	-419,461.95	448,124.39	0.00	5,553,224.83	4,343,010.59	0.00	1,210,214.24	1,210,214.24
A-1701	Representation expenses	0.00	0.00	0.00	0.00	2,315.09	2,315.09	0.00	0.00	0.00
Total Chapter A-17		0.00	0.00	0.00	0.00	2,315.09	2,315.09	0.00	0.00	0.00
Total Title A-1		1,625,154.22	-602,197.54	1,022,956.68	0.00	64,988,940.56	62,247,936.36	0.00	2,741,004.20	2,741,004.20

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		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	
A-2101	Building rental utilities cleaning maintenance and	1,178,249.53	-276,770.17	901,479.36	0.00	6,954,654.55	5,933,807.06	0.00	1,020,847.49	1,020,847.49
A-2102	Security and surveillance of the building	282,164.62	-29,263.53	252,901.09	0.00	1,773,585.30	1,415,026.57	0.00	358,558.73	358,558.73
A-2103	Fitting out of premises	392,586.69	-83,162.29	309,424.40	0.00	1,277,072.16	591,592.18	0.00	685,479.98	685,479.98
A-2104	Office equipment & furniture	117,635.29	-9,214.00	108,421.29	0.00	250,316.30	241,173.10	0.00	9,143.20	9,143.20
Total Chapter A-21		1,970,636.13	-398,409.99	1,572,226.14	0.00	10,255,628.31	8,181,598.91	0.00	2,074,029.40	2,074,029.40
A-2201	ICT Equipment	562,455.39	0.00	562,455.39	0.00	1,711,762.78	1,429,336.48	0.00	282,426.30	282,426.30
A-2202	ICT Maintenance	132,710.14	-4,693.28	128,016.86	0.00	3,870,430.84	3,809,862.20	0.00	60,568.64	60,568.64
A-2203	ICT Support services	1,866,518.38	-30,933.82	1,835,584.56	0.00	5,326,112.00	3,189,657.11	0.00	2,136,454.89	2,136,454.89
A-2204	Telecommunication charges	192,444.70	-5,516.35	186,928.35	0.00	533,302.36	352,559.01	0.00	180,743.35	180,743.35
Total Chapter A-22		2,754,128.61	-41,143.45	2,712,985.16	0.00	11,441,607.98	8,781,414.80	0.00	2,660,193.18	2,660,193.18
A-2301	Stationary and office supplies (incl. consumable)	11,274.71	-6,974.04	4,300.67	0.00	107,452.03	83,750.51	0.00	23,701.52	23,701.52
A-2302	Bank and other financial charges	2,595.30	-1,047.50	1,547.80	0.00	2,500.00	100.00	0.00	2,400.00	2,400.00
A-2303	Legal expenses	12,020.00	-12,020.00	0.00	0.00	25,436.85	11,886.85	0.00	13,550.00	13,550.00
A-2304	Administrative Internal and External meetings expe	114,239.90	-22,203.85	92,036.05	0.00	412,076.63	318,155.86	0.00	93,920.77	93,920.77
A-2305	Transportation and removal services (incl. vehicle	27,984.39	-9,057.16	18,927.23	0.00	423,089.84	322,740.44	0.00	100,349.40	100,349.40
A-2306	Business Consultancy	137,443.75	0.00	137,443.75	0.00	393,828.34	257,354.80	0.00	136,473.54	136,473.54
A-2307	Administrative translations and interpretation cos	7,551.00	-7,551.00	0.00	0.00	130,000.00	99,136.50	0.00	30,863.50	30,863.50
A-2308	Publication	52,903.92	-13,203.11	39,700.81	0.00	6,156.83	3,542.43	0.00	2,614.40	2,614.40
A-2309	Communication	301,588.35	-24,017.50	277,570.85	0.00	648,043.43	436,647.08	0.00	211,396.35	211,396.35
A-2310	Administrative support services from EU Institutio	0.00	0.00	0.00	0.00	37,046.63	37,046.63	0.00	0.00	0.00
A-2311	Postage on correspondence and delivery charges	35,828.86	-24,167.11	11,661.75	0.00	81,804.86	44,828.47	0.00	36,976.39	36,976.39
A-2312	Library and subscription expenditures	0.00	0.00	0.00	0.00	76,774.17	74,218.85	0.00	2,555.32	2,555.32
Total Chapter A-23		703,430.18	-120,241.27	583,188.91	0.00	2,344,209.61	1,689,408.42	0.00	654,801.19	654,801.19
Total Title A-2		5,428,194.92	-559,794.71	4,868,400.21	0.00	24,041,445.90	18,652,422.13	0.00	5,389,023.77	5,389,023.77



	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment 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	
B3-101	Information and Analysis	80,002.00	-6,627.00	73,375.00	0.00	622,277.39	401,775.10	0.00	220,502.29	220,502.29
B3-102	Data Analysis and Research	79,796.90	-10,836.80	68,960.10	0.00	501,236.50	364,934.00	0.00	136,302.50	136,302.50
B3-103	Third Country Research	879,230.85	-203,252.92	447,822.93	228,155.00	1,686,628.61	1,033,405.64	0.00	653,222.97	881,377.97
Total Chapter B3-1		1,039,029.75	-220,716.72	590,158.03	228,155.00	2,810,142.50	1,800,114.74	0.00	1,010,027.76	1,238,182.76
B3-201	EASO training	1,463,133.51	-45,802.21	1,376,369.65	40,961.65	3,616,252.46	2,311,039.14	0.00	1,305,213.32	1,346,174.97
B3-202	Asylum Cooperation and Guidance	2,071,437.58	-290,336.23	1,470,263.85	310,837.50	5,858,266.47	3,615,624.90	0.00	2,242,641.57	2,553,479.07
B3-203	External Dimension and Resettlement	661,342.56	-199,303.25	462,039.31	0.00	2,537,069.03	2,005,836.26	0.00	531,232.77	531,232.77
Total Chapter B3-2		4,195,913.65	-535,441.69	3,308,672.81	351,799.15	12,011,587.96	7,932,500.30	0.00	4,079,087.66	4,430,886.61
B3-301	Operational support	30,768,340.56	-5,584,454.44	12,015,636.82	13,168,249.30	99,656,805.37	76,510,779.69	0.00	23,146,025.68	36,314,274.98
Total Chapter B3-3		30,768,340.56	-5,584,454.44	12,015,636.82	13,168,249.30	99,656,805.37	76,510,779.69	0.00	23,146,025.68	36,314,274.98
B3-401	Cooperation with Civil Society	12,315.08	-6,809.08	5,506.00	0.00	99,298.08	88,142.58	0.00	11,155.50	11,155.50
B3-402	Cooperation with stakeholders	17,961.75	-12,048.81	5,912.94	0.00	49,687.77	36,168.73	0.00	13,519.04	13,519.04
Total Chapter B3-4		30,276.83	-18,857.89	11,418.94	0.00	148,985.85	124,311.31	0.00	24,674.54	24,674.54
B3-501	EUAA Monitoring of application of the CEAS	22,092.00	0.00	22,092.00	0.00	140,523.01	90,774.66	0.00	49,748.35	49,748.35
Total Chapter B3-5		22,092.00	0.00	22,092.00	0.00	140,523.01	90,774.66	0.00	49,748.35	49,748.35
B3-701	Protection of fundamental rights	0.00	0.00	0.00	0.00	8,940.00	1,194.00	0.00	7,746.00	7,746.00
Total Chapter B3-7		0.00	0.00	0.00	0.00	8,940.00	1,194.00	0.00	7,746.00	7,746.00
B3-801	EUAA grants	0.00	0.00	0.00	0.00	49,594.50	29,756.70	0.00	19,837.80	19,837.80
Total Chapter B3-8		0.00	0.00	0.00	0.00	49,594.50	29,756.70	0.00	19,837.80	19,837.80
Total Title B0-3		36,055,652.79	-6,359,470.74	15,947,978.60	13,748,203.45	114,826,579.19	86,489,431.40	0.00	28,337,147.79	42,085,351.24

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment 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	
B4-101	EASO Third Country Support	789,181.76	-149,489.90	242,614.99	397,076.87	1,986,072.84	322,538.58	0.00	1,663,534.26	2,060,611.13
B4-102	IPA	1,377,940.05	-274,011.80	729,573.69	374,354.56	1,875,802.33	677,368.82	0.00	1,198,433.51	1,572,788.07
Total Chapter B4-1		2,167,121.81	-423,501.70	972,188.68	771,431.43	3,861,875.17	999,907.40	0.00	2,861,967.77	3,633,399.20
Total Title B0-4		2,167,121.81	-423,501.70	972,188.68	771,431.43	3,861,875.17	999,907.40	0.00	2,861,967.77	3,633,399.20

GRAND TOTAL		45,276,123.74	-7,944,964.69	22,811,524.17	14,519,634.88	207,718,840.82	168,389,697.29	0.00	39,329,143.53	53,848,778.41
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		Available Commitment Appropriations 2025 (EUR)
	EUAA Annual Accounts 2025	303,008,145.02
LESS	Commitment Appropriations C8 funds T1	-971,210.3
	Commitment Appropriations C8 funds T2	-5,105,613.21
	Commitment Appropriations C8 funds T3	-28,941,479.93
	Commitment Appropriations R0 funds T3 previous years	0.00
	Commitment Appropriations R0 funds T4 previous years	-3,987,351.03
	Other*	-1,875
	EU Annual Accounts 2025 – EUAA amounts in EU consolidation closure	264,000,615.55

For the EU Annual Accounts, the available commitment appropriations are reduced by the C8 commitment appropriations of Title 1, Title 2 and Title 3 as well as the unused amounts of R0 commitment appropriations T3 and T4 originated from the previous years.

* Commitment and payment appropriations under Title 2, C4 funds, amounting to EUR 1,875 (see Tables 4.3.2 and 4.3.3 on the execution of commitment and payment appropriations), are not included in the EU Annual Accounts 2025 due to technical reasons.

In the budget implementation reports for EU consolidation closure, total commitments outstanding at year-end amount to EUR 53,848,778.41, including commitment appropriations of EUR 34,010.00 for which the corresponding contracts have not yet been signed (Level 1 commitments).





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