



eu-LISA Final Annual Accounts FY 2025

Financial statements and Budget implementation

Contents

Introduction	4
1. 2025 Financial Statements	7
1.1. Balance sheet – Assets	7
1.2. Balance sheet – Liabilities	8
1.3. Statement of financial performance	8
1.4. Cashflow statement (Indirect method)	9
1.5. Statement of changes in net assets	9
2. Notes to the Financial Statements	10
2.1. Significant Accounting policies	10
2.2. Notes to the Balance sheet	19
2.2.1. Non-current assets	19
2.2.2. Current assets	22
2.2.3. Current liabilities	23
2.2.4. Net assets – changes in net assets	25
2.2.5. Significant disclosures	26
2.3. Notes to the Statement of financial performance	29
2.3.1. Revenues – non-exchange revenue	29
2.3.2. Revenues – Exchange revenues	30
2.3.3. Operational expenses	31
2.3.4. Administrative expenses	32
3. 2025 Budget implementation	36
3.1. Budgetary implementation	36
3.1.1. Implementation of budget revenue	40
3.1.2. Summary of budget execution – expenditure in all fund sources	40
3.1.3. Detailed budget implementation	42
3.2. Budget outturn account 2025	55
3.3. Reconciliation between budgetary and accrual-based accounts	56
3.4. Establishment plan 2025	57

CERTIFICATION OF THE ACCOUNTING OFFICER AND STATEMENT OF THE EXECUTIVE DIRECTOR

CERTIFICATION OF THE ACCOUNTING OFFICER

I acknowledge my responsibility for the preparation and presentation of the annual accounts of eu-LISA in accordance with Article 102 of the Framework Financial Regulation (FFR) [1] and I hereby certify that the annual accounts of eu-LISA for the year 2025 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the European Commission's Accounting Officer, which are applied by all EU institutions and bodies. I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show eu-LISA's assets and liabilities and its budgetary implementation.

ALT: All information necessary for the preparation of eu-LISA's accounts, presenting a true and fair view of the Agency's assets, liabilities and budget implementation, has been provided by the Authorising Officer, who has certified their reliability.

Based on this information, and having performed the necessary checks to sign off the accounts, I have reasonable assurance that the accounts present fairly, in all material aspects, eu-LISA's financial position, cashflow, and the results of operations.

Maris MÄNNIK-GAITE CRUZ

Accounting Officer

STATEMENT OF THE EXECUTIVE DIRECTOR

I, the undersigned, Tillmann KEBER, Executive Director of eu-LISA, in my capacity as Authorising Officer:

- **declare** that the information contained in this report gives a true and fair view of the Agency's assets, liabilities, and budgetary implementation
- **state** that I have reasonable assurance that the resources assigned to the activities described in this report were used for their intended purpose and in accordance with the principles of sound financial management
- **confirm** that I am not aware of any matter not disclosed herein which could harm the interests of eu-LISA or the Institutions of the European Union.

Tillmann KEBER

Executive Director

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

Introduction

The European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice was at first established by Regulation (EU) No 1077/2011 of European Parliament and of the Council of 25 of October 2011. At the end of 2018, Regulation (EU) 2018/1726 of the European Parliament and of the Council repealed Regulation 1077/2011 and broadened the mandate of eu-LISA, successor of the Agency established by the repealed regulation.

The EU Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) is responsible for the development, operational management and continuous evolution of large-scale IT systems that contribute to the implementation of EU policies in the areas of internal security, border management, migration and asylum, visas, and justice. Over the years, eu-LISA has evolved into a key contributor to the ongoing digitalisation of the EU's justice and home affairs (JHA) domain, leveraging innovative technologies to enable data-driven border management and efficient information exchange between European authorities. These efforts strengthen the safety and security of the Schengen area while preserving freedom of movement and facilitating seamless international travel.

The Agency's primary objective is to ensure the effective, secure and uninterrupted operation of the EU's JHA information systems, in full compliance with the respective legal bases and system-specific service-level agreements, as well as applicable data protection and security requirements. The continuous availability of these IT systems is critical for safeguarding the EU's internal security and guaranteeing the freedom of movement for EU citizens.

JHA information systems entrusted to eu-LISA

Systems in operation:

Eurodac | European Asylum Dactyloscopy database

SIS | Schengen Information System

VIS | Visa Information System

EES | Entry/Exit System (progressive start on 10 October 2025, fully operation as of 10 April 2026)

ECRIS RI | European Criminal Records Information System– reference implementation

e-CODEX | e-Justice Communication via Online Data Exchange

sBMS | shared biometric matching service

Systems in development:

Prüm II central router | automated data exchange for police cooperation

API-PNR router | advanced passenger information and passenger name record

ETIAS | European Travel Information and Authorisation System

EU VAP | EU Visa Application Platform

ECRIS-TCN | European Criminal Records Information System – third-country nationals

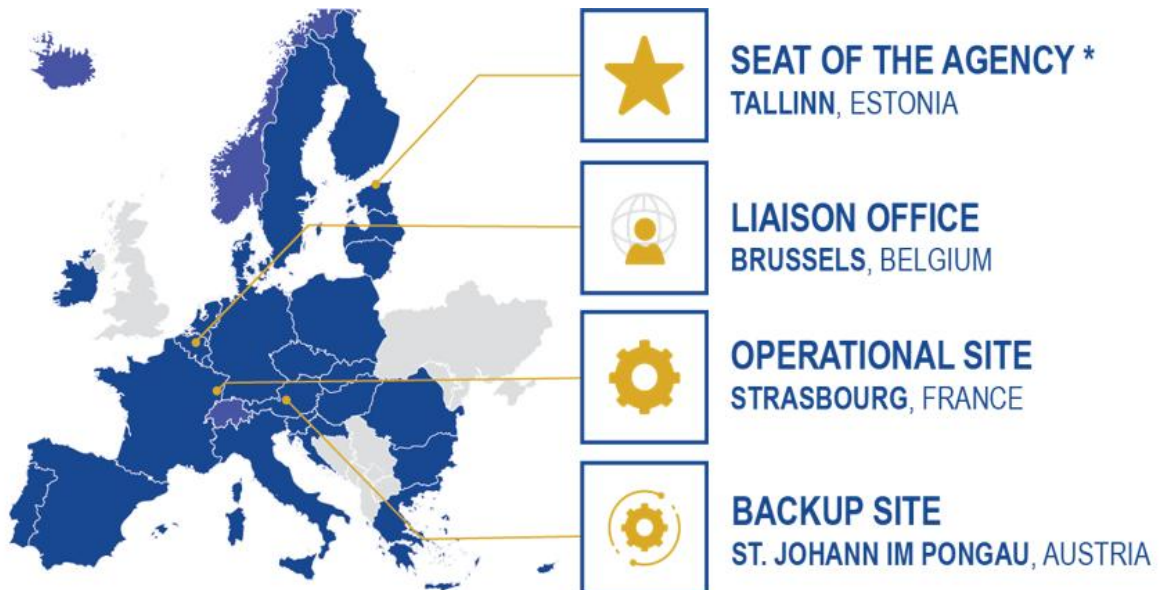
JITs CP | Joint Investigation Teams collaboration platform

New Eurodac | New European Asylum Dactyloscopy database

Interoperability components | CIR, MID, ESP

CRRS | Central repository for reporting and statistics

The Agency's administrative headquarters is located in Tallinn, Estonia, with additional support provided by its Liaison Office in Brussels, Belgium. All tasks related to the development and operational management of IT systems are carried out at eu-LISA's operational centre in Strasbourg, France, together with the backup site in St Johann im Pongau, Austria, ensuring business continuity and uninterrupted operation in the event of any disruptions.





The 2025 financial statements of eu-LISA and reports on budget implementation for 2025 are prepared in conformity with the provisions of Title IX “Annual accounts and other financial reporting” of the Financial Rules of eu-LISA, adopted by its Management Board with decision 2019-198 rev. 1 of 28/08/2019.

The accounts are drawn up in accordance with the accounting rules adopted by the Accounting Officer of the Commission. The accounting system of eu-LISA – in conformity to Article 82 of the Financial Regulation (EU, Euratom) (2024/2509) (FR) – serves to organise the budgetary and financial information in such a way that figures can be entered, filed and registered. The accounting system consists of general accounts and budget accounts. The accounts are kept in euro on the basis of the calendar year.

The Accounting Officer of the Commission shall, in accordance with Article 80 of the FR, after consulting the accounting officers of the other institutions and of the bodies referred to in Section 2 of Chapter 3 of Title IV of the FR, adopt the accounting rules to be applied by all the institutions, European Offices and Union bodies that shall be based on internationally accepted accounting standards for the public sector. Hence, eu-LISA follows the rules and principles as laid down by the Commission’s Accounting Officer.

1. 2025 Financial Statements

1.1. Balance sheet – Assets

in EUR					
NON-CURRENT ASSETS	Notes	31/12/2025	31/12/2024	Variation	Change in %
Computer software		92,997,460	40,052,009	52,945,451	132%
Intangible assets under construction		36,093,780	76,067,101	(39,973,321)	(53%)
Intangible assets	2.2.1.1	129,091,240	116,119,110	12,972,130	11%
Land and buildings		39,764,553	32,522,540	7,242,013	22%
Plant and equipment		612,348	134,054	478,294	357%
Furniture and vehicles		301,778	285,719	16,059	6%
Computer hardware		29,490,664	30,891,234	(1,400,570)	(5%)
Other fixtures and fittings		2,528,497	2,158,127	370,370	17%
Property plant and equipment	2.2.1.2	72,697,840	65,991,674	6,706,166	10%
Non-current exchange receivables	2.2.1.3	475,299	436,449	38,850	9%
TOTAL NONCURRENT ASSETS		202,264,379	182,547,233	19,717,146	11%
CURRENT ASSETS					
Amounts receivable	2.2.2.1	57,146	-	57,146	(100%)
Deferred charges	2.2.2.2	25,435,795	21,004,146	4,431,649	21%
Other exchange receivables	2.2.2.3	60,376,293	101,263,852	(40,887,559)	(40%)
Current exchange receivables		85,869,234	122,267,998	(36,398,764)	(30%)
VAT receivables		3,050,695	1,777,926	1,272,769	72%
Contrib. from Schengen Associated Countries		6,415,743	7,598,380	(1,182,637)	(16%)
Non-exchange receivables	2.2.2.4	9,466,438	9,376,306	90,132	1%
TOTAL CURRENT ASSETS		95,335,672	131,644,304	(36,308,632)	(28%)
TOTAL ASSETS		297,600,051	314,191,537	(16,591,486)	(5%)

1.2. Balance sheet – Liabilities

in EUR					
NET ASSETS	Notes	31/12/2025	31/12/2024	Variation	Change in %
Accumulated surplus		184,169,088	250,672,571	(66,503,483)	(27%)
Economic result of the year (+ profit - deficit)		(33,605,436)	(66,503,484)	32,898,048	(49%)
NET ASSETS	2.2.4	150,563,652	184,169,087	(33,605,435)	(18%)
CURRENT LIABILITIES					
Current payables		22,227,395	21,116,922	1,110,473	5%
Acc.payable with consolidated entities		6,677,050	5,257,497	1,419,553	27%
Accounts payables	2.2.3.1	28,904,445	26,374,419	2,530,026	10%
Accrued charges and deferred income	2.2.3.2	118,131,954	103,648,031	14,483,923	14%
TOTAL CURRENT LIABILITIES		147,036,399	130,022,450	17,013,949	13%
TOTAL LIABILITIES		297,600,051	314,191,537	(16,591,486)	(5%)

1.3. Statement of financial performance

in EUR					
REVENUE	Notes	2025	2024	Variation	Change in %
EU Contribution	2.3.1.1	338,851,385	258,460,073	80,391,312	31%
Contribution of EFTA countries	2.3.1.3	18,692,244	20,653,572	(1,961,328)	(9%)
Other NonEx Operating Revenues	2.3.1.2	3,146	-	3,146	(100%)
Non-exchange revenues	2.3.1	357,546,775	279,113,645	78,433,130	28%
Adm. revenue consolidated entities	2.3.2.1	-	3,366	(3,366)	(100%)
Miscellaneous income	2.3.2.2	3,755	20,352	(16,597)	(82%)
Exchange revenues	2.3.2	3,755	23,718	(19,963)	(84%)
Total revenues		357,550,530	279,137,363	78,413,167	28%
EXPENSES					
Operational expenses	2.3.3	(257,303,372)	(212,786,598)	(44,516,774)	21%
Staff expenses	2.3.4.1	(47,002,535)	(42,124,371)	(4,878,164)	12%
Finance costs on late payment	2.3.4.7	(337,113)	(11,074)	(326,039)	2944%
Administrative and IT expenses	2.3.4.2	(12,135,505)	(12,527,442)	391,937	(3%)
Other external service provider expenses	2.3.4.3	(6,967,343)	(6,182,814)	(784,529)	13%
Expenses with consolidated entities	2.3.4.6	(6,720,456)	(4,658,984)	(2,061,472)	44%
Fixed asset related expenses	2.3.4.4	(58,684,416)	(66,524,430)	7,840,014	(12%)
Operating Lease Expenses	2.3.4.5	(2,005,221)	(824,821)	(1,180,400)	143%
Exchange rate losses		(5)	(313)	308	(98%)
Administrative expenses	2.3.4	(133,852,594)	(132,854,249)	(998,345)	1%
Total expenses		(391,155,966)	(345,640,847)	(45,515,119)	13%
ECONOMIC RESULT FOR THE YEAR		(33,605,436)	(66,503,484)	32,898,048	(49%)

1.4. Cashflow statement (Indirect method)

	in EUR	
	2025	2024
Cash Flows from operating activities		
Economic result of the year - Profit/(loss)	(33,605,436)	(66,503,484)
Amortization of intangible fixed assets	24,836,896	24,382,699
Depreciation and write off of tangible fixed assets	24,625,239	36,753,592
Increase/(decrease) in provision	-	(49,000)
(Increase)/decrease in Long-term Pre-financing/Deposits	(38,849)	(281,874)
(Increase)/decrease in Short-term Receivables	36,308,632	(1,711,840)
Increase/(decrease) in Accounts payable and accrued charges	15,594,397	44,645,872
Increase/(decrease) in Liabilities related to consolidated EU entities	1,419,553	4,149,893
Net cash Flow from operating activities	69,140,432	41,385,858
Cash Flows from investing activities		
(Increase) of tangible and intangible fixed assets	(69,140,432)	(41,385,858)
Net cash flow from investing activities	(69,140,432)	(41,385,858)
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the period	-	-
Cash and cash equivalents at the end of the period	-	-

1.5. Statement of changes in net assets

	in EUR				
	Reserves		Accumulated Surplus /(Deficit)	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 1 January 2025	-	-	184,169,088		184,169,088
Economic result of the year	-	-		(33,605,436)	(33,605,436)
Balance as of 31 December 2025	-	-	184,169,088	(33,605,436)	150,563,652

2. Notes to the Financial Statements

2.1. Significant Accounting policies

In accordance with Article 51 of the Financial Rules of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA), adopted by Management Board Decision No 2019-198 of 28/08/2019 (hereinafter "eu-LISA FR"), the Accounting Officer of the Agency shall apply the EU accounting rules and the harmonised chart of accounts adopted by the Accounting Officer of the Commission based on International Public Sector Accounting Standards (IPSAS).

In accordance with Articles 97 - 98 of the eu-LISA FR, the financial statements present information, including information on accounting policies, in a manner that ensures it is relevant, reliable, comparable and understandable. eu-LISA accounting rules that lay down the structure and content of the financial statements, as well as the accounting principles underlying the accounts, do not diverge from the rules adopted by the Commission's Accounting Officer.

➤ Accounting principles

The objective of financial statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of stakeholders.

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

The budget implementation reports respect the budgetary principles laid down by the EUFR as follows:

- unity and budgetary accuracy,
- annuality,
- equilibrium,
- unit of account,
- universality,
- specification,
- sound financial management and performance,
- transparency.

➤ Application of new and amended EU Accounting Rules (EAR)

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

There is no new EAR which became effective for annual periods beginning on or after 1 January 2025.

New EAR adopted but not yet effective on 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, in the Balance sheet, unless the short-term or low-value exemption applies. The current distinction between operating leases and finance leases, under which only finance leases are recognised in the Balance sheet, will no longer apply.

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 in 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 be assessed by eu-LISA over the 2026 calendar year prior to the 1 January 2027 effective date.

IPSAS 47 Revenue and IPSAS 48 Transfer Expenses

IPSAS 47, *Revenue* replaces IPSAS 9, *Revenue from Exchange Transactions*, IPSAS 11, *Construction Contracts*, and IPSAS 23, *Revenue from Non-Exchange Transactions (Taxes and Transfers)* with two accounting models for the recognition and measurement of public sector revenue transactions, based on the existence of a binding arrangement.

IPSAS 48, *Transfer Expenses* introduces guidance for transfer expenses, where a transfer provider provides resources to another entity without receiving anything directly in return, which is common situation in the public sector globally. The accounting for transfer expenses is driven by whether the transaction results in an enforceable right requiring the transfer recipient to satisfy their obligations. To operationalize this principle, IPSAS 48 presents two accounting models based on the existence or not of a binding arrangement.

The effective date for both IPSAS 47 and IPSAS 48 is January 1, 2026, with earlier application permitted. IPSAS 47 *Revenue* and IPSAS 48 *Transfer Expenses* have not yet been incorporated into EAR as at December 31, 2025.

‣ Reporting period

The accounting system of eu-LISA comprises the general ledger accounts and budget accounts. These are kept in Euro, based on calendar year, in accordance with the provisions of Article 98 of the eu-LISA FR.

‣ Use of estimates

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

‣ Balance sheet

Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable (i.e. it is capable of being separated or divided from the entity, e.g. by being sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, identifiable asset or liability, regardless of whether the entity intends to do so), or arises from binding arrangements (including rights from contracts or other legal rights, regardless of whether those rights are transferable or separable from the entity or from other rights and obligations).

Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses.

Internally generated intangible assets (i.e. computer software) are capitalised when the relevant criteria of the EU Accounting Rules are met and the expenses, if above the Agency's threshold of € 50,000, relate solely to the development phase of the asset.

The capitalizable costs include all directly attributable costs, paid to third party consultants as well as internal staff cost, necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalizable development costs and maintenance costs are recognised as expenses as incurred.

Intangible assets are amortised on a straight-line basis over their estimated useful lives, as indicated in the table below:

Intangible assets	Depreciation rate
Software for personal computers and servers	25%
Internally generated intangible assets (IGIA)	25%
Intangible assets under development	0%

eu-LISA has adopted the same depreciation percentages as the ones implemented by the European Commission. As a result, eu-LISA's individual accounts for fixed assets and associated expenses (depreciation/amortization) need no adjustments for consolidation purposes as assets are valued based on the same underlying assumptions.

Intangible assets under development are not depreciated, as these assets are not yet available for use.

Property, plant and equipment

Tangible fixed assets consist of property related items and equipment, for use in the production or supply of the Agency's services and expected to be used during more than one reporting period.

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

The tangible asset recognition threshold for financial statements is € 5,000. Items with a unit price below € 5,000 are considered low-value assets and are recorded as expenses in the Statement of financial performance at the time of acquisition. Items purchased for over € 100 are recorded in the management inventory; while items exceeding € 5,000 are included in the Agency's financial inventory.

Depreciation is calculated using the straight-line method over their estimated useful lives, as follows:

Property, plant and equipment	
Land	0%
Buildings	4%
Plant and equipment	
Scientific and laboratory equipment	25%
Tools for industry and workshops	12.5%
Lifting and mechanical handling equipment	12.5%
Control and transmission devices, motors, compression, vacuum and pumping equipment	12.5%
Equipment for the supply and treatment of electric power	12.5%, 25%
Specific electric equipment	25%
Furniture and vehicles	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Equipment and decorations for garden, kitchen, canteen	12.5%
Motorised outdoor equipment	25%
Furniture for restaurant/cafeteria/bar area	10%, 12.5%
Transport equipment (vehicles and accessories)	25%
Computer hardware	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
Other fixtures and fittings	
Telecommunications equipment	25%
Audio-visual equipment	25%
Health, safety and protective equipment, medical equipment and fire-fighting equipment	13%
Tangible assets under construction	0%

eu-LISA has adopted the same depreciation percentages as the ones implemented by the European Commission. As a result, eu-LISA's individual accounts for fixed assets and associated expenses (depreciation /amortisation) need no adjustments for consolidation purposes as assets are valued based on the same underlying assumptions. The depreciation method chosen is the monthly straight-line method. EU Accounting rule 7 "*Property, Plant & Equipment*" applies accordingly.

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

Impairment of intangible and tangible assets

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly. Gains or losses on disposals are charged to the Statement of financial performance.

The impairment review for the 2025 year-end did not indicate any adverse European policy trend that would require adjustment for intangible assets. The Agency continues to operate on a going concern basis, supported by its enhanced mandate. Regarding tangible fixed assets, there are no market trends or other factors indicating the need to write down assets recorded in the inventory. The physical inventory count covered 96% of trackable units in 2025.

Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period.

Leases where the lessor retains a significant portion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the Statement of financial performance on a straight-line basis over the period of the lease, with neither a leased asset nor a leasing liability presented in the Balance sheet.

Leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee are classified as financial leases. The Agency has not entered into financial leases in 2025 and only has operating leases. The Agency is however aware of the adoption of IPSAS 43 in 2027, whereas all leases will be treated as finance lease, hence there will be no option to choose operating lease classification.

Receivables and recoverables

The EU Accounting Rules require a separate presentation of exchange and non-exchange transactions. The term 'receivables' is reserved for exchange transactions, i.e., fees charged by the Agency to applicants for services rendered in accordance with the applicable legislation. The term 'recoverables' is used for 'non-exchange transactions' and in the case of the Agency, it represents the recoverables from Member States for value added tax (VAT) and incentives.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition less write-down for impairment. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down, if any, is recognised in the Statement of financial performance.

Centralised treasury

With effective date of 16 June 2014, eu-LISA implemented Centralised Treasury Management with the European Commission, DG BUDG. By doing so, the Agency effectively contributes to economizing on Member States (MS) financial resources, as there is no need to keep substantial buffer funds for payment execution that would need to be sourced from Member States' national banks in advance. At the same time, the Agency is saving funds by avoiding paying negative interest.

The Centralised Treasury Management with DG BUDG includes the following services:

- bank execution of all payments
- cash management
- follow-up of exceptions related to payments executed
- reception of payments
- control of cost and revenue related to banking services
- management of relationship with banks (including contracts management and tender procedures)
- treasury related risk management.

Under the Centralised Treasury Management, eu-LISA does not have its own bank account, but all transactions are executed via the Commission's payment architecture. Payments are processed on T+3 days' term following validation by the Authorising Officer.

The balance of the automatic (outgoing payments) and manual liaison account (incoming payments) replaces the bank account and represents the net "virtual" treasury position of the Agency. As DG BUDG is not a financial institution, the virtual cash balance shall not be classified among "Cash and cash equivalents" in the Balance sheet.

Long term pre-financing

EU Accounting Rule No 5 defines the accounting treatment of pre-financing transactions of EU bodies. It applies to the classification, presentation, recognition and measurement of pre-financing.

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e., the payments are made before the expenditure is declared eligible or before the delivery of goods or services. If the beneficiary does not incur eligible expenditure, they have the obligation to return the pre-financing to the Agency. This right or claim of the Agency towards the beneficiary is an asset. The counterpart of the recognition of the asset is the cash transaction and thus has no impact on the Statement of financial performance.

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

Current payables

Current payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the Agency. They are valued at the original invoice amount; i.e. financial liabilities measured at amortised cost.

Accrued and deferred revenue and charges

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

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

↘ Statement of financial performance

Revenue from non-exchange transactions

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

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

Revenue from exchange transactions

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

Expenses from non-exchange transactions account for the majority of the EU's expenses. They relate to transfers to beneficiaries and can be of three types:

- (i) entitlements,
- (ii) transfers under agreement and discretionary grants, as well as
- (iii) contributions and donations.

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation (Financial Regulation, Staff Regulations, or other regulation) or an agreement has been signed authorising the transfer, any eligibility criteria have been met by the beneficiary, and a reasonable estimate of the amount can be made.

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

↘ Contingent asset and contingent liability

Contingent assets

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

Contingent liabilities

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

2.2. Notes to the Balance sheet

2.2.1. Non-current assets

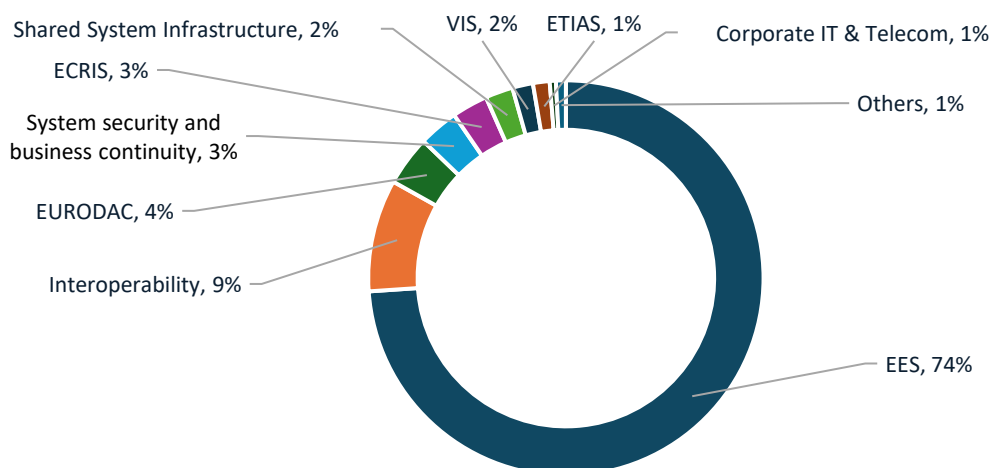
2.2.1.1. Intangible asset

Intangible assets movement table

	Computer Software	Assets under Development	Total
Gross carrying amounts 01/01/2025	139,137,390	76,067,101	215,204,491
Additions	9,334,111	28,474,916	37,809,027
Disposals	(17,561,854)	-	(17,561,854)
Transfers	68,448,237	(68,448,237)	-
Gross carrying amounts 31/12/2025	199,357,884	36,093,780	235,451,664
Accumulated amortisation and impairment 01/01/2025	(99,085,381)	-	(99,085,381)
Amortisation	(24,969,116)	-	(24,969,116)
Disposals	17,722,425	-	17,722,425
Impairment	(28,352)	-	(28,352)
Accumulated amortisation and impairment 31/12/2025	(106,360,424)	-	(106,360,424)
Net carrying amounts 31/12/2025	92,997,460	36,093,780	129,091,240

The increase in the gross amount of **Computer Software** includes off-the-shelf (COTS) licences and internally generated intangible assets, and amount to € 77,782,348, mostly due to the capitalisation that occurred during 2025 from assets under development € 68,448,237.

Below is the breakdown of the Computer Software addition in 2025 by budgetary source. Entry Exit System (EES) is taking the lead with a 74%, followed by Interoperability with 9%.



The book value of Intangible **Assets under Development (AUD)** decreased by € 39,973,321 compared with the previous year. This decrease primarily reflects the capitalization of work completed on the EES. In FY 2025, the balance of ongoing development amounted to €36,093,780 with EES representing 55% of Intangible Asset under Development and the largest portion of work in progress

Decommissioning (disposals) of assets is carried out as part of normal course of business, a natural consequence of regular inventory controls. In case items are identified as obsolete, damaged, not in use anymore (being replaced with newer/updated components) etc. the responsible administrative entities initiate decommissioning workflow. All the disposed intangible items in 2025 (gross amount of €17,561,853) with identical accumulated depreciation were already at the end of their lifecycle, with zero book value.

2.2.1.2. *Property, plant and equipment (Tangible assets)*

📌 **Property, plant and equipment movement table**

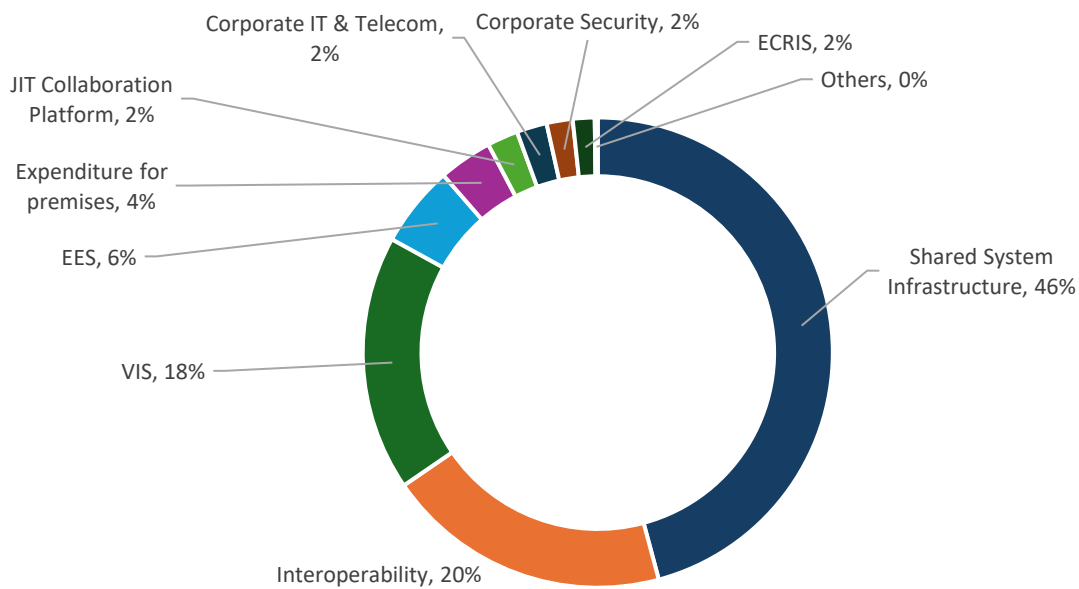
A tangible asset is an identifiable non-monetary asset with physical substance

in EUR

	Land	Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Total
Gross carrying amounts							
01/01/2025	5,575,315	36,492,895	939,551	569,867	181,886,695	4,057,476	229,521,799
Additions		9,445,830	552,504	66,401	20,446,882	819,788	31,331,405
Disposals				(15,942)	(10,398,780)	(2,743)	(10,417,465)
Gross carrying amounts							
31/12/2025	5,575,315	45,938,725	1,492,055	620,326	191,934,797	4,874,521	250,435,739
Accumulated amortisation and impairment							
01/01/2025	-	(9,545,670)	(805,497)	(284,148)	(150,995,461)	(1,899,349)	(163,530,125)
Depreciation	-	(2,203,817)	(74,210)	(50,342)	(21,847,452)	(449,418)	(24,625,239)
Disposals	-			15,942	10,398,780	2,743	10,417,465
Accumulated amortisation and impairment							
31/12/2025	-	(11,749,487)	(879,707)	(318,548)	(162,444,134)	(2,346,024)	(177,737,900)
Net carrying amounts							
31/12/2025	5,575,315	34,189,238	612,348	301,778	29,490,664	2,528,497	72,697,840

Overview of tangible asset additions

The chart below is a graphical representation of the 2025 tangible asset additions of € 31,331,405.



2.2.1.3. Non-current exchange receivable - deposit

The amount of € 475,299 corresponds:

- € 162,278 to three-month rent and the corresponding indexation as a security deposit that the Agency had to pay related to long-term rental of temporary offices in Strasbourg (Platon, Illkirch site).
- € 275,000 to three-month rent as a security deposit that the Agency had to pay in September 2024 related to the new long-term rental of temporary offices in Strasbourg (ASPIRE building).
- € 33,625 as security deposit for office space in Brussels that the Agency had to pay in February 2025.
- € 4,396 as a security deposit that the Agency had to pay in September 2025 related to the new rental of offices in Strasbourg (ASPIRE building).

2.2.2. Current assets

2.2.2.1. Amounts receivable

The item Amounts receivable amounting of € 57,146 at year end consist of: an overpayment of € 54.000 returned in January 2026 and a liquidated damage claimed from a contractor of € 3.146

	in EUR		
	31/12/2025	31/12/2024	Variation
Amounts receivable	57,146	-	57,146
Total Amounts receivable	57,146	-	57,146

2.2.2.2. Current Exchange receivables – Deferred charges

The item Deferred charges or prepayments includes various prepaid costs such as European School services, building maintenance and security, insurance, office supplies and maintenance licences/IT supplies, subscriptions. These amounts are gradually expensed in the Statement of financial performance over the periods they are intended to cover, ensuring a fair presentation of revenue and expenses for each financial year.

	in EUR		
	31/12/2025	31/12/2024	Variation
Deferrals/prepayments	25,435,795	21,004,146	4,431,649
Total	25,435,795	21,004,146	4,431,649

2.2.2.3. Current Exchange receivables – Other exchange receivables

The following tables highlight the material items shown in the Balance sheet among Exchange receivables.

	in EUR		
	31/12/2025	31/12/2024	Variation
Personnel current account, Salary advance, staff movement	42,157	90,864	(48,707)
Automatic liaison account central treasury	(1,793,833,881)	(1,752,965,903)	(40,867,978)
Manual liaison account central treasury	1,854,168,017	1,854,138,891	29,126
Total other exchange receivables	60,376,293	101,263,852	(40,887,559)

	in EUR		
	31/12/2025	31/12/2024	Variation
Automatic liaison account central treasury	(1,793,833,881)	(1,752,965,903)	(40,867,978)
Manual liaison account central treasury	1,854,168,017	1,854,138,891	29,126
Total Virtual cash balance	60,334,136	101,172,988	(40,838,852)

2.2.2.4. Current non-exchange receivables

	in EUR		
	31/12/2025	31/12/2024	Variation
<i>France</i>	2,852,413	1,579,644	1,272,769
<i>Iceland</i>	198,282	198,282	-
VAT receivables	3,050,695	1,777,926	1,272,769
Contribution from associated countries	6,415,743	7,598,380	(1,182,637)
Total non-exchange receivables	9,466,438	9,376,306	90,132

In accordance with Art.151(1) (aa) of the VAT Directive², the EU institutions are exempted from VAT. It can either be direct exemption or via reimbursement method. In Estonia, the Agency has been directly exempted from paying VAT on local purchases since 2017. VAT receivables in the Balance sheet are the outstanding VAT with France, Norway and Iceland, where the initially paid VAT is reimbursed to the Agency once a year.

The credit risk exposure is considered insignificant on the outstanding VAT amount due to France and the Schengen Associated Countries being rated as prime/high grade debtors by external rating companies.

2.2.3. Current liabilities

2.2.3.1. Accounts payables

	in EUR		
	2025	2024	Variation
Current payables - Suppliers, Staff	(5,557,115)	(5,924,046)	366,931
<i>Staff</i>	(5,336)	(2,451)	(2,885)
<i>Suppliers</i>	(42,469,747)	(36,562,158)	(5,907,589)
<i>Verification of invoices & CN</i>	36,917,968	30,640,563	6,277,405
Current payables EU decentralized agencies	(8,088)	(7,439)	(649)
ABAC Assets goods received not invoiced	(16,662,192)	(15,120,963)	(1,541,229)
Post Capitalisation of Fixed Assets	-	(64,474)	64,474
Current payables	(22,227,395)	(21,116,922)	(1,110,473)
Pre-financing balancing subsidy from Commission	(6,677,050)	(5,257,497)	(1,419,553)
Accounts payables with consolidated entities	(6,677,050)	(5,257,497)	(1,419,553)
Total accounts payables	(28,904,445)	(26,374,419)	(2,530,026)

The ageing of outstanding invoices at year-end remains appropriate with no material overdue amounts. There are invoices dated early 2025 not paid yet, which are outstanding, due to the clarification on the acceptance form of some services and for which credit notes are being received in 2026.

² COUNCIL DIRECTIVE 2006/112/EC

↘ **Goods received not invoiced**

The **Goods received not invoiced** account balance increased by 10% (€1,541,229) compared to previous year. Nevertheless, it still has substantial balance due to deliveries, where the corresponding invoicing milestones were not reached, acceptance conditions not fulfilled, or invoices were either not received or not approved by the current balance sheet date.

↘ **Balancing subsidy**

Balancing subsidy pre-financing open amount is the result of the 2025 Budget Outturn calculation. Out of the total pre-financing subsidy of € 338,117,820 cashed from the Commission, € 337,848,580 is accounted for as revenue that the Agency recorded in its Statement of financial performance. € 269,240 is the remaining amount of the balancing subsidy that will need to be returned to the Commission during 2026 as excess subsidy. Please see chapter 3.2 Budget Outturn Account 2025 for details.

Other EC pre-financing received

At the end of 2025, the total amount of other pre-financing remaining is related to the € 13,884,000 contribution agreement signed with DG Justice and Consumers for financing the implementation of the joint investigations teams collaboration platform (JITs CP). In 2025 the Agency received the second instalment amount € 4,116,000 under this agreement, in relation to which, the agency recognised revenues of € 1,002,805. The liability at year end 2025 is € 6,407,809 which represents the difference between the contribution received in 2024 and 2025 and the total execution of the agreement for both years (see also 2.3.1.1. EU Contribution).

2.2.3.2. Accrued charges

	in EUR		
	2025	2024	Variation
Accrued charges and deferred income	118,131,954	103,648,031	14,483,923
Total accrued charges	118,131,954	103,648,031	14,483,923

The year-end balance of accrued charges, which represents a 14% increase as compared to 2024, is distributed per nature of expense as follows:

	in EUR	
	2025	2024
Operational activities	111,455,633	96,978,134
External service provider expenses	1,760,706	2,218,750
Staff Costs (excluding SNEs and other experts)	1,629,665	1,647,204
Maintenance and security – Buildings	1,596,865	772,477
IT cost maintenance	1,113,570	1,289,435
Allowances (excluding SNEs and other experts)	236,629	172,157
Training Costs of the staff	101,112	65,876
Interest expense on late payment of charges	54,029	-
Recruitment costs	52,969	112,861
Office Supplies and maintenance	40,138	162,377
Staff perquisites and social activities	32,368	111,322
JITs CP	24,031	44,874
Communications and publications	14,287	42,739
Missions	13,252	29,824
Insurance Building	6,250	-
Land & building operating lease	450	-
Total accrued charges	118,131,954	103,648,031

Accrued charges are recorded in accordance with accrual bases of accounting; to ensure the Financial Statements reflect all the expenses and revenues related to financial year, regardless of the date of payment or receipt. The amounts are based on best estimates of the value of goods and services received by the Agency in 2025 for which no corresponding invoices had been registered by the balance sheet date.

At year-end 2025 the agency has no foreign exchange risk exposure as all receivables and payables are denominated in Euro.

2.2.4. Net assets – changes in net assets

The statement of net assets contains the economic result of the year (loss of € 33,605,436) and the accumulated surplus from the previous years.

2.2.5. Significant disclosures

2.2.5.1. Legal commitments without corresponding budgetary commitments

The Agency has long-term/multi-annual contractual commitments without corresponding budgetary commitments³ for € 36,070,593 at year-end 2025. An overview is given in the table below.

	in EUR		
	2025	2024	Variation
Rental of premises for temporary use in SXB	14,188,472	16,010,630	(1,822,158)
Enterprise licences, consultancy	11,987,203	437,797	11,549,406
External support/assistance and consultancy	3,336,297	-	3,336,297
TLL electricity, maintenance, telecom, security costs	2,337,154	197,232	2,139,922
SXB electricity, maintenance, telecom, security costs	2,106,822	499,422	1,607,400
Operational agreement for back up site in Austria	1,000,858	1,000,858	-
Brussels Liaison office rent	611,744	27,104	584,640
Provision of legal advice	206,817	-	206,817
Brussels Liaison office supplies	182,634	231,980	(49,346)
TLL postal services	45,000	55,000	(10,000)
SXB, BXL courier services	35,000	35,000	-
External audit fee	16,500	22,000	(5,500)
Trainings	16,092	-	16,092
Insurance brokerage services	--	14,375	(14,375)
Total	36,070,593	18,531,398	17,539,195

The Agency has included in its budgetary planning the funds required for the 2026 coverage of such long-term contracts.

The overall increase in legal commitments not matched by corresponding budgetary commitments in 2025 is mainly due to the deferral of budgetary instalments for administrative expenditure to 2026, as the SUMMA migration prevented commitments from being charged to the anticipated budget. Additionally, the variation in enterprise licences reflects the conclusion of a new multiannual Oracle ULM licence agreement in 2025 under financially favourable conditions.

³ For recurring administrative expenditure, as foreseen by Article 74(2) of the eu-LISA FR.

2.2.5.2. *Geopolitical situation*

As in previous years eu-LISA continues to assess the impact of global events on its financial performance and reporting.

The geopolitical risks in the Baltic region, due to the vicinity with Russia, is constantly monitored by the agency as Russia's war of aggression against Ukraine is still ongoing. The fluctuations of the price of the commodities are taken carefully into consideration while preparing eu-LISA's budgetary allocations.

2.2.5.3. *Implementation of Entry/Exit System (EES)*

The Entry/Exit System (EES) is an automated IT system for registering travellers from non-EU countries, both short-stay visa holders and visa exempt travellers, each time they cross an EU external border. EES entered into operations on 12 October 2025 in line with the provisions of the Regulation (EU) 2025/1534 of the European Parliament and of the Council of 18 July 2025 on temporary derogations from certain provisions of Regulations (EU) 2017/2226 and (EU) 2016/399 as regards the progressive start of operations of the Entry/Exit System, also known as Progressive EiO Regulation. The latter followed the successful entry into operation (EiO) of the Visa Information System (VIS) adaptation and of the shared Biometric Matching Service (sBMS) platform designed for EES and VIS purposes.

In July 2025, the EES public website also entered into operations in line with the provisions of the EES regulation; the associated dynamic part is planned to enter operations in April 2026. In November 2025, the COBST (carrier onboarding and support tool) was provided to the carriers ahead of schedule. The progressive start of EES is expected to be completed in April 2026, in line with the associated provisions. In addition, the WS (web-services) of EES entered operations on 9 January 2026, and will be used by the carriers on voluntary basis till April 2026 after which the use of the WS becomes mandatory for the carriers.

2.2.5.4. *Interoperability Roadmap delays and its financial and contractual impacts*

In November 2025, the Management Board of eu-LISA approved the IO Roadmap for the years 2027-2028 and requested the VIS Advisory Group (AG) to further assess the Revised VIS related planning. The VIS AG provided their opinion in January 2026 (scenario 1E for the delivery of revised VIS in 2 phases: Q4 2028 and Q3 2029 respectively) marking the closure of this exercise and the adoption of the remaining part of the IO Roadmap by the Management Board of 29 January 2026. It shall be noted that this roadmap is also addressing the activities for the years 2029-2030, covering the EU Visa Application Platform (EU VAP) project.

2.2.5.5. *Supply chain risks and monitoring*

With regard to the EES financial status, the above-mentioned developments marked the commencement of the post entry into operation (EiO) developments, focusing on the evolution of EES for its integration to ETIAS and interoperability.

Following the various delays in the delivery of the EES by a contracting consortium, the Agency activated the available contractual and legal remedies to protect its financial interest. In this respect, on 22 December 2025, a claim was submitted to the Estonian Court. Given the early stages of the proceedings, no evaluation of the probability of the outcome can be reliably made at the moment.

2.2.5.6. *Related party disclosures*

On 19 June 2025 the 56th Management Board Decision 2025-188, appointed the new Executive Director – a temporary agent in grade AD14 - which is the highest staff grade together with the Head of Corporate Services Department.

The Staff Regulations of Officials and the Conditions of Employment of Other Servants⁴, which regulate the remuneration too, govern the employment contract. Apart from transactions stemming from the employment relationship, there are no other type of transactions between the Agency and the Executive Director. The latter did not receive any loan nor at standard rate nor on preferential rate.

2.2.5.7. *Outstanding budgetary commitments not yet expensed (accounting RAL – reste à liquider)*

The accounting RAL represents the budgetary RAL less related amounts that have been included as expenses in the current year's Statement of financial performance. The *budgetary RAL* is an amount representing the open budgetary commitments at year-end for which payments and/or de-commitments have not yet been made. This is the normal consequence of multi-annual programmes.

	in EUR	
	2025	2024
Accounting RAL	272,887,551	341,906,866

The *outstanding budgetary commitments not yet expensed* (accounting RAL) represent the correction of the budgetary RAL with the estimated costs, which are determined by applying accrual-based principle not reflected in the budgetary result, where the cash-based principle is followed.

⁴ Regulation No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community

2.3. Notes to the Statement of financial performance

2.3.1. Revenues – non-exchange revenue

2.3.1.1. EU Contribution and other non-exchange revenues

	in EUR		
REVENUE	2025	2024	Variation
EU Contribution	338,851,385	258,460,073	80,391,312
<i>of which JIT project</i>	<i>1,002,805</i>	<i>313,386</i>	<i>689,419</i>
Contribution of EFTA countries	18,692,244	20,653,572	(1,961,328)
Other NonEx Operating Revenues	3,146	-	3,146
Non-exchange revenues	357,546,775	279,113,645	78,433,130

Subsidy revenue from the Commission on the face of the Statement of financial performance for 2025 consists of the Balancing subsidy, € 337,848,580, that is the main source of financing of the Agency from the general budget of the European Union (for its calculation see 2025 Budget outturn account table under heading 3.2).

In May 2024, eu-LISA signed an EU Contribution agreement⁵ for financing the implementation of the joint investigation teams (JIT) collaboration platform pursuant to Regulation (EU) 2023/969.⁶ In 2025, the Agency received the second instalment amount of € 4,116,000 under this agreement, in relation to which the Agency recognised revenues in 2025 of €1,002,805, for the execution of the Contribution Agreement with the Directorate-General Justice and Consumers of the European Commission on the implementation of the joint investigation teams (JIT) collaboration platform; the amount indicated as revenue includes actual expenses for 2025.

2.3.1.2. Other non-exchange Operating Revenues

A revenue of € 3.146 has been recognised for the liquidated damage claimed from a contractor.

⁵ JUST/2024/PR/CNECT/0031

⁶ Regulation (EU) 2023/969 of the European Parliament and of the Council of 10 May 2023 establishing a collaboration platform to support the functioning of joint investigation teams and amending Regulation (EU) 2018/1726, OJ L132, 17 May 2023, p.1.

2.3.1.3 Contribution of EFTA countries

The contribution from the countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures for 2025 amounts to € 18,692,244.

	EES	ETIAS	EURODAC	SIS	VIS	Total
Switzerland	3,674,171	2,468,521	1,514,932	1,855,113	2,352,038	11,864,755
Norway	1,896,748	1,274,345	983,109	957,680	1,214,212	6,326,094
Iceland	130,421	87,624	27,923	65,850	83,490	395,308
Liechtenstein	32,517	21,847	14,469	16,418	20,816	106,067
Total	5,733,857	3,852,337	2,540,433	2,895,061	3,670,556	18,692,244

For further details please see 3.1 Summary of revenue and expenditure.

2.3.2. Revenues – Exchange revenues

2.3.2.1. Adm. Revenue with other consolidated entities

No recovery order was issued in 2025

	2025	2024	Variation
Adm. Revenue w/o consolidated entities	-	3,366	(3,366)
Total	-	3,366	(3,366)

2.3.2.2. Miscellaneous income exchange

	2025	2024	Variation
Miscellaneous income exchange	3,755	20,352	(16,597)
Total	3,755	20,352	(16,597)

The miscellaneous income exchange of € 3,755 is related to legal cases resolved during the year:

- 1) € 1,750 corresponds to a recovery related to employee legal cases.
- 2) € 1,881 relates to vendor legal cases.
- 3) € 124 relates to reclass OIB (Office for Infrastructure and Logistics in Brussels)

2.3.3. Operational expenses

The table below provides a high-level breakdown of the operational expenses by breaking down the cash-based expenses and accruals. The value of primary transactions data corresponds to the invoices paid during the financial year (primary transaction data – cash based), which are then adjusted to show the operational transactions in the period when services are rendered, and goods are delivered (corresponding to accrual based financial reporting method⁷). Such adjustments ensure comparability of reported data over the years.

	in EUR			
	2025	2024	Variance	In %
Primary transaction data	245,838,849	156,805,082	89,033,767	57%
Expense accrual (+)	111,455,633	96,978,134	14,477,499	15%
Reversal of previous accrual (-)	(96,978,134)	(46,824,687)	(50,153,447)	107%
Expense deferral (-)	(14,109,649)	(6,746,957)	(7,362,692)	109%
Reversal of previous deferrals (+)	10,248,105	12,496,292	(2,248,187)	(18%)
Total year-end accounting adjustments	10,615,954	55,902,781	(45,286,828)	(81%)
Total operational expenses, excl. JIT	256,454,803	212,707,863	43,746,939	21%

For further insight into the depths of what happened at the Agency during the financial year, please refer to the Consolidated Annual Activity Report for 2025. That is the statutory report, which is meant to give detailed overview of major programmes, projects, operational and administrative activities in reference to what was planned for the business year.

The operating expenses, occurred during the year, include an amount of € 97,908 paid with the contribution received from DG Justice and Consumers, related to JITs CP project.

⁷ Accrual and deferral are accounting adjustment entries with a time lag in the reporting and realization of income and expense. An accrual of an expense refers to the reporting of an expense and the related liability in the period in which they occur, and that period is prior to the period in which the payment is made. A deferral occurs when the Agency paid out money that should be reported as an expense in a later accounting period.

2.3.4. Administrative expenses

2.3.4.1. Staff expenses

The total amount of € 47,002,535 is split per nature of expenditure as follows:

	in EUR		
	2025	2024	Variation
Staff basic expenses	35,464,465	32,662,645	2,801,820
<i>of which JITs CP Project</i>	<i>473,604</i>	<i>197,775</i>	<i>275,829</i>
Social security contribution	962,514	1,035,989	(73,475)
<i>of which JITs CP Project</i>	<i>14,070</i>	<i>4,517</i>	<i>9,553</i>
Staff perquisites, social activities, European School	1,483,313	749,246	734,067
Prepayments to Commission	(741,297)	(1,142,137)	400,840
Salary allowances	9,087,632	8,137,165	950,467
<i>of which JITs CP Project</i>	<i>128,931</i>	<i>32,360</i>	<i>96,571</i>
Allowances for SNEs	745,908	681,463	64,445
Total staff expenses	47,002,535	42,124,371	4,878,164

- **Staff basic expenses** include temporary agents' basic salaries and contract agents' full salaries including all their allowances.
- **Social security contribution** consists of the employer's contribution to accidents insurance, sickness insurance and unemployment allowance.
- **Staff perquisites and social activities** include mainly the European School (deferred charges from previous year), Christmas event, business relation expenses, and team building activities.
- **Prepayments to Commission:** amounts prepaid to European Commission for 2026 services related to European School.
- **Salary allowances** are employer's expenses incurred for education, nursery, household, dependent child, expatriation, daily subsistence, installation, etc. allowances payable on top of basic salaries to staff members, and remunerations to interns.
- **Allowances paid to seconded national experts** are separately reported under dedicated general ledger account.

The salaries of eu-LISA's staff are calculated by the Office for the Administration and Payment of Individual Entitlements of the Commission (PMO) according to Service Level Agreement between the two institutions. The Agency provides PMO with all the necessary supporting information that allows PMO to establish individual entitlements. The Agency is responsible for checking and processing the payments to the individuals.

The remuneration of the officials and other servants of the European Union is updated considering the economic and social situation of the Union. The update is implemented in accordance with Article 65 of the Staff Regulation applicable to officials and other servants of the European Union.

The staff expenses include an amount of € 616,605 related to JITs CP project, which is 70% of the actual amount of JIT salary expenses for 2025 and the remaining 30% are capitalized and included in Assets under development.

2.3.4.2. Administrative and IT expenses

See general ledger breakdown of the administrative and IT expenses group below:

	in EUR		
	2025	2024	Variation
IT costs operational external costs	4,864,494	5,881,606	(1,017,112)
Office Supplies & maintenance	4,205,653	4,058,265	147,388
Missions	639,859	661,805	(21,946)
Legal Expenses	493,001	468,667	24,334
Training Costs	744,388	418,896	325,492
Communications & publications	428,813	396,197	32,616
EPSO Costs (Recruitment)	421,822	273,531	148,291
Insurance - others	337,475	256,030	81,445
Car & Transport expenses	-	112,445	(112,445)
Total administrative and IT expenses	12,135,505	12,527,442	(391,937)

IT costs - operational maintenance expenses (€ 4,864,494) are incurred when the nature of the expenditure does not fulfil all the requirements for registering those as fixed asset additions e.g. licence maintenances related to corporate IT systems and external support services related to corporate IT.

The **Office Supply** ledger is used to expense small-value corporate asset items above € 100 but below the fixed asset recognition threshold of € 5,000.

2.3.4.3. Other external service provider expenses

The volume of the other external service provider expenses increased during 2025 versus the previous year as 2024 experienced a transition to a new FWC (Framework contract) that resulted in lower spending

	in EUR		
	2025	2024	Variation
Other external service provider expenses	6,967,343	6,182,814	784,529

2.3.4.4. Fixed assets related expenses

	in EUR		
	2025	2024	Variation
Amortisation of intangible assets	24,836,897	24,382,699	454,197
Depreciation of tangible fixed assets	24,625,239	36,753,592	(12,128,353)
Buildings related maintenance, security, insurance	9,222,280	5,388,139	3,834,142
Total fixed asset related expenses	58,684,416	66,524,430	(7,840,014)

Most important fixed assets related expenses are the amortisation and depreciation which are expected to increase over the years as a direct consequence of the Agency's widening operational scope and growing overall operational budget for the various system development initiatives, that result in increasing fixed asset purchases. Please also refer to detailed fixed assets movement tables in 2.2.1.

2.3.4.5. Operating lease expenses

	in EUR		
	2025	2024	Variation
Building related operating lease	1,951,009	703,346	1,247,663
Other operating lease	54,212	121,475	(67,263)
Total operating lease expenses	2,005,221	824,821	1,180,400

Building related lease expenses refer to rental costs the Agency pays for the liaison office in Brussels and for the offices in Strasbourg. The expense under other operating lease refers to the cost of the Agency's website hosting and rental costs for small devices.

The amounts to be paid during the remaining term of the building related operating lease contracts are as follows:

	in EUR			
	< 1 year	1-5 Years	> 5 years	Total
Building related operating lease	2,420,703	10,522,332	2,772,624	15,715,659

2.3.4.6. Expenses with consolidated entities

	in EUR	
	2025	2024
DG HR	2,270,455	2,028,556
Translations Centre for the bodies of the EU	1,905,031	1,249,498
DG DIGIT	1,562,050	721,334
DG BUDG	366,000	129,000
PMO	343,977	299,785
European Network and Information Security	119,162	104,756
DG SG	91,324	91,324
European Food Safety Authority	27,633	12,289
DG FISMA	17,124	-
European Union Agency for the Space Programme	13,351	-
DG EPSO	3,895	2,545
DG OIB	454	19,897
Total	6,720,456	4,658,984

Expenses with consolidated entities relate mostly to execution of service level agreements between the Agency and the respective directorate generals/other bodies of the European Union.

2.3.4.7. Finance cost on late payment

During 2025 the Agency paid € 337,113 of interest on late payment. Late payment charges are automatically due if the interest amount exceeds € 200.

3. 2025 Budget implementation

3.1. Budgetary implementation

Summary of revenue and expenditure

1. Revenue

- i. EU contribution 2025. eu-LISA received € 310.98 million in commitment appropriations and € 338.12 million in payment appropriations. The balancing subsidy received in 2025 was requested in three instalments.
- ii. Associated countries⁸ contribution (external assigned revenue). In accordance with the agreements⁹ between the EU and the countries associated with the implementation, application and development of the Schengen acquis, the Agency establishes the associated countries contribution based on direct expenditure for the VIS, SIS, EURODAC, EES and ETIAS systems of the previous year, as well as indirect corporate and operational expenditure. The contribution is calculated according to the percentage of the associated countries' GDP on the total GDP of all participating Member States for SIS, VIS, Eurodac, EES and ETIAS. Due to the late availability of complete GDP data in EUROSTAT, the final amounts due for year n-1 are established at the end of year n, submitted for review to the associated countries, and recovered in year n and n+1.

In November-December 2025 the Agency issued recovery orders for a total amount of € 18.69 million to the associated countries related to 2024 expenditures out of which:

- € 12.15 million have been cashed.
- € 6.55 million remain due for collection in 2026.

In addition, € 7.6 million for contributions related to 2023 expenditure were collected in the beginning of 2025.

⁸ The Principality of Liechtenstein, the Republic of Iceland, the Kingdom of Norway, the Swiss Confederation.

⁹ Council Decision (EC) 1999/439 on the conclusion of the Agreement with the Republic of Iceland and the Kingdom of Norway concerning the latter' association with the implementation, application and development of the Schengen acquis (OJ L 176,10 July 1999, pp. 35-62);

Council Decision (EC) 2001/258 concerning the conclusion of an Agreement between the European Community and the Republic of Iceland and the Kingdom of Norway concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or Iceland or Norway (OJ L 93, 3 April 2001, pp.38-47);

Council Decision (EC) 2008/147 on the conclusion on behalf of the European Community of the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 53, 27 February 2008, pp. 3-17)

Council Decision (JHA) 2008/149 on the conclusion on behalf of the European Union of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen acquis (OJ L 53, 27 February 2008, pp. 50-79);

Council Decision (EU) 2011/350 on the conclusion, on behalf of the European Union, of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen acquis, relating to the abolition of checks at internal borders and movement of persons (OJ L 160, 18 June 2011, p. 19-36);

Council Decision (EU) 2011/351 on the conclusion of a Protocol between the European Union, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 160, 18 June 2011, pp.37-49);

Council Decision (EU) 2019/837 on the conclusion, on behalf of the Union, of the Arrangement between the European Union, of the one part, and the Kingdom of Norway, the Republic of Iceland, the Swiss Confederation and the Principality of Liechtenstein, of the other part, on the participation by those States in the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (OJ L 138, 24 May 2019, p. 9-29)

In total the Agency collected € 19.74 million from associated countries in the financial year 2025.

Details are provided at point 3.1.1 (item 20-0) and 3.1.3.6.B for 2025 collection and outstanding amounts.

- iii. Contribution agreement: In May 2024, eu-LISA signed an EU Contribution agreement¹⁰ for financing the implementation of the joint investigation teams collaboration platform (JITs CP) pursuant to Regulation (EU) 2023/969.¹¹ In 2025, the Agency received € 4.12 million under this agreement (details are provided at point 3.1.1 (item 80-0)).
- iv. Miscellaneous revenue. Internal assigned revenue received in 2025 summed up to € 3,631.

2. Expenditure

As regards the implementation of the budget of the year (EU contribution 2025), eu-LISA reached the following budget implementation rate by the end of the year:

- 100% for commitment appropriations: All three titles (Title 1 Staff Expenditure, Title 2 Infrastructure and Operating Expenditure and Title 3 Operational Expenditure) reached an implementation rate of 100% by the end of the financial year 2025.
- 100% for payment appropriations, including the carry-forward of 2025 administrative expenditure to 2026. In detail by budgetary title: 99.41% of appropriations in Title 1 were executed and 0.59% automatically carried forward. In Title 2, the execution rate reached 79.02% and the remaining 20.98% has been automatically carried forward to 2026. In Title 3, 100% of appropriations were executed.

¹⁰ EU Contribution Agreement JUST/2024/PR/CNECT/0031.

¹¹ Regulation (EU) 2023/969 of the European Parliament and of the Council of 10 May 2023 establishing a collaboration platform to support the functioning of joint investigation teams and amending Regulation (EU) 2018/1726 (OJ L132, 17 May 2023, p.1).

Amending Budget No 1

The Agency's voted budget for the financial year 2025 was amended by the Management Board decision¹² by increasing payment appropriations for:

- SIS – due to adjusted project timelines and milestones - by € 6 million
- EES – due to the entry into operations, triggering key milestones deliverables – by € 41 million.

		Amending budget (in EUR million)
Budgetary Title	System / Task	Payment Appropriations
B03	Operational expenditure	
	out of which	
	SIS	6,00
	Entry/Exit System (EES)	41,00
Total 2025 amending budget		47,00

Table: Breakdown of 2025 amending budget

Budgetary transfers

During 2025, 30 internal transfer operations were performed under Article 26 of the eu-LISA FR¹³. The rationale for the transfers was to ensure optimal budget allocation of commitment and payment appropriations. The table at section 3.1.3.7 provides details of the budgetary transfers performed in 2025. Details of executed transfers in the budget of the year by budget line are provided in section 3.1.3.1.

Cancellation of appropriations – budget of the year (EU contribution 2025)

- The Agency achieved 100% budget implementation, with € 157,30 of commitment appropriations and € 85,46 of payment appropriations unused and to be returned to the EU general budget.

Cancellation of appropriations carried over to 2025: EU contribution and internal assigned revenue from 2024 or earlier financial years.

The Agency operates its budget with non-differentiated appropriations (for staff expenditures and infrastructure/operating expenditures) and differentiated appropriations (operational expenditures).

In the case of **non-differentiated appropriations** (staff and running costs), such carry-forward is accompanied by a corresponding carryover of payment appropriations. These operations are performed in compliance with the formal requirements set by the eu-LISA FR. The execution of the carry-forwards and

¹² Decision 2025-434 of the Management Board to adopt amendment No 1 to the 2025 Budget of 19.11.2025.

¹³ Decision of the Management Board No 2019-198 Rev 1 establishing the Financial Rules of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) of 28.08.2019.

carryovers was constantly monitored throughout the year, resulting in cancellations whenever the justification of expenditure was no longer valid.

Overall, for EU contribution carried over from previous years, out of the total € 391.44 million the Agency cancelled € 11.22 million (2.9%) in commitment appropriations and € 0.27 million (3.91%) out of the total € 6.89 million in payment appropriations.

For non-differentiated appropriations, € 0.27 million out of € 6.89 million were cancelled (3.91%). As regards differentiated committed appropriations (Title 3) carried forward from previous years, € 10.95 million were cancelled out of € 384.55 million (2.85%) and € 160.72 million were further carried forward to 2026.

100% of commitment and payment appropriations amounting to € 0.48 million were executed for fund source from internal assigned revenue carried over from 2024 (including the carry-forward of expenditure to 2026). For non-differentiated appropriations (Title 2), € 0.44 million out of € 0.45 million were paid (98.78%) and € 0.01 million (1.22%) were further carried forward to 2026. For differentiated appropriations (Title 3), € 0.03 million (100%) of payment appropriations were used.

Carry-forward and over of appropriations of the year to 2026 (EU contribution 2025)

The multi-annual nature of operations, procurement procedures, contracts or projects used to support core operations, as well as events beyond the Agency's control (e.g., invoices not received at year end, or delays in the acceptance process), justify planned carry forward of open commitments and associated payment appropriations to 2026, for a total of

- € 8.06 million in Title 1 and 2 (non-differentiated appropriations) and
- € 185.75 million in Title 3 (differentiated appropriations).

3.1.1. Implementation of budget revenue

Item	Income appropriations		Entitlements established			Revenue				Out-standing	
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%		
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2		10=5-8
10-0	Union subsidy Article 1 MoU DG HOME_eu-LISA	291,117,820	338,117,820	338,117,820	0	338,117,820	338,117,820	0	338,117,820	100%	0
20-0	Contributions of associated countries	pm	19,744,460	18,692,244	7,598,380	26,290,624	12,146,080	7,598,380	19,744,460	-	6,546,164
60-0	Miscellaneous revenue	pm	3,631	75,508	0	75,508	3,631	0	3,631	-	71,877
80-0	Contribution agreement JITs CP (collaboration platform for joint investigation teams)	4,116,000	4,116,000	4,116,000	0	4,116,000	4,116,000	0	4,116,000	100%	0
GRAND TOTAL		295,233,820	361,981,911	361,001,572	7,598,380	368,599,952	354,383,531	7,598,380	361,981,911	100%	6,618,041

3.1.2. Summary of budget execution – expenditure in all fund sources

BUDGETARY TITLE		FINAL BUDGET FOR THE FINANCIAL YEAR						BUDGET FROM THE PREVIOUS FINANCIAL YEAR(S)					
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/ over	cancelled
TITLE 1 - Staff expenditure	NDA	49,813,759	49,813,759	49,519,320		294,439	0	461,828	366,381		366,381		95,447
TITLE 2 - Admin and Operating	NDA	37,033,158	37,033,073	29,263,463		7,769,609	85	6,880,061	6,706,349		6,700,849	5,500	173,712
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		247,999,139	227,164,031		949,182	209,102,279	72	479,031,701	468,046,423			192,993,864	10,948,596
Payment appropriations		275,134,994		251,782,051		23,352,943	0	94,479,805			62,203,978	32,275,827	
TOTAL - Commitment appropriations		334,846,056	314,010,863		949,182	217,166,328	157	486,373,590	475,119,152			192,999,364	11,217,756
TOTAL - Payment appropriations		361,981,911		330,564,834		31,416,992	85	101,821,694			69,271,207	32,281,327	269,160

3.1.2.1. Budget execution by fund source

Budget of the year (EU subsidy)		2025 budget (C1 appropriations)					budget from the previous year(s) (C8 appropriations)					
Type	budget	committed	paid*	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward	cancelled
TITLE 1 - Staff expenditure	NDA	49,813,759.06	49,813,759.06	49,519,319.75		294,439.31	0.00	461,828.10	366,380.61	0.00	366,380.61	95,447.49
TITLE 2 - Admin and Operating	NDA	37,029,526.81	37,029,441.35	29,259,832.05		7,769,609.30	85.46	6,429,842.43	6,256,130.24	0.00	6,256,130.24	173,712.19
TITLE 3 - Operational expenditure:	DA											
Commitment appropriations		224,138,679.13	224,138,607.29		949,182.00	185,749,336.18	71.84	335,442,449.48	325,201,555.65	0.00	132,596,065.11	10,240,893.83
Payment appropriations		251,274,534.13		251,274,534.13			0.00					
TOTAL - Commitment appropriations		310,981,965.00	310,981,807.70		949,182.00	193,813,384.79	157.30	342,334,120.01	331,824,066.50	0.00	132,596,065.11	10,510,053.51
TOTAL - Payment appropriations		338,117,820.00		330,053,685.93		8,064,048.61	85.46	6,891,670.53		6,622,510.85	0.00	269,159.68

* for Title 3 C1, EUR 38,389,271.11 refer to payments of commitments of the year. The remainder, amounting to EUR 212,885,263.02 was used to cover commitments from previous years

Appropriations carried over by MB decision		2025 budget (C3 appropriations)					budget from the previous year (C8 appropriations)					
Type	budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 3 - Operational expenditure:	DA											
Commitment appropriations		0	0		0	0	49,109,446	48,401,744			28,120,618	707,703
Payment appropriations												
TOTAL - Commitment appropriations		0	0		0	0	49,109,446	48,401,744			28,120,618	707,703
TOTAL - Payment appropriations												

Internal Assigned Revenue		2025 budget (C4 appropriations)					budget from the previous year (C5 appropriations)					
Type	budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 1 - Staff expenditure	NDA	0	0	0		0						
TITLE 2 - Admin and Operating	NDA	3,631	3,631	3,631		0	450,218	450,218		444,718	5,500	0
TITLE 3 - Operational expenditure:	DA											
Commitment appropriations		0	0		0	0	26,995	26,995			1,353	0
Payment appropriations		0		0		0	26,995			26,995	0	0
TOTAL - Commitment appropriations		3,631	3,631		0	0	477,214	477,214			6,853	0
TOTAL - Payment appropriations		3,631		3,631		0	477,214			471,714	5,500	0

External Assigned Revenue		2025 budget (R0 appropriations)					budget from the previous year(s) (R0 appropriations)					
Type	budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 1 - Staff expenditure	NDA											
TITLE 2 - Admin and Operating	NDA											
TITLE 3 - Operational expenditure:	DA											
Commitment appropriations		23,860,460	3,025,424			23,352,943	0	94,452,810	94,416,128		32,275,827	0
Payment appropriations		23,860,460		507,517		23,352,943	0	94,452,810		62,176,983	32,275,827	0
TOTAL - Commitment appropriations		23,860,460	3,025,424			23,352,943	0	94,452,810	94,416,128		32,275,827	0
TOTAL - Payment appropriations		23,860,460		507,517		23,352,943	0	94,452,810		62,176,983	32,275,827	0

3.1.3. Detailed budget implementation

3.1.3.1. Current year appropriations (EU contribution 2025)

👉 A. Commitment appropriations

TITLE 1 - STAFF EXPENDITURE				Commitment Appropriations									
Budget Chapter	Budget Item	Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward	% Carried forward/ Final budget		
A-11	Salaries & allowances	A-1100	TA salaries and allowances	39,793,352	-10,030,247		29,763,105	29,763,105	100.00%	0	0.00%	0	0.00%
		A-1110	CA salaries and allowances	13,044,613	1,409,053		14,453,666	14,453,666	100.00%	0	0.00%	0	0.00%
		A-1120	SNEs and Trainees allowances	946,000	275,019		1,221,019	1,221,019	100.00%	0	0.00%	0	0.00%
A-11	Salaries & allowances	53,783,965	-8,346,175		45,437,790	45,437,790	100.00%	0	0.00%	0	0.00%		
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	840,000	-405,340		434,660	434,660	100.00%	0	0.00%	44,053	10.14%
A-12	Expenditure related to recruitment	840,000	-405,340		434,660	434,660	100.00%	0	0.00%	44,053	10.14%		
A-13	Mission Expenses	A-1301	Mission Expenses	560,000	43,901		603,901	603,901	100.00%	0	0.00%	22,253	3.68%
A-13	Mission Expenses	560,000	43,901		603,901	603,901	100.00%	0	0.00%	22,253	3.68%		
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	80,000	51,473		131,473	131,473	100.00%	0	0.00%	22,795	17.34%
		A-1401	Nursery allowance	188,000	-72,788		115,212	115,212	100.00%	0	0.00%	0	0.00%
		A-1402	European school	1,139,000	766,491		1,905,491	1,905,491	100.00%	0	0.00%	0	0.00%
		A-1403	Social activities	490,000	-165,912		324,088	324,088	100.00%	0	0.00%	53,785	16.60%
A-14	Socio-Medical Infrastructure	1,897,000	579,264		2,476,264	2,476,264	100.00%	0	0.00%	76,579	3.09%		
A-15	Training for Staff	A-1500	Training for staff	1,300,000	-438,856		861,144	861,144	100.00%	0	0.00%	151,554	17.60%
A-15	Training for Staff	1,300,000	-438,856		861,144	861,144	100.00%	0	0.00%	151,554	17.60%		
TITLE 1 - STAFF EXPENDITURE				58,380,965	-8,567,206		49,813,759	49,813,759	100.00%	0	0.00%	294,439	0.59%

TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				Commitment Appropriations									
Budget Chapter		Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward	% Carried forward/ Final budget
A-20	Expenditure for premises	A-2000	Expenditure for premises	11,995,869	-2,580,578		9,415,291	9,415,291	100.00%	0	0.00%	1,356,162	14.40%
A-20	Expenditure for premises			11,995,869	-2,580,578		9,415,291	9,415,291	100.00%	0	0.00%	1,356,162	14.40%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	7,059,000	699,106		7,758,106	7,758,106	100.00%	0	0.00%	925,450	11.93%
A-21	Corporate IT & Telecom			7,059,000	699,106		7,758,106	7,758,106	100.00%	0	0.00%	925,450	11.93%
A-22	Movable Property and Associated Costs	A-2200	Office Equipment and logistical services	400,000	247,746		647,746	647,746	100.00%	0	0.00%	60,942	9.41%
A-22		A-2220	Documentation and Library Expenditure	550,000	-529,653		20,347	20,277	99.66%	70	0.34%	1,134	5.57%
A-22	Movable Property and Associated Costs			950,000	-281,907		668,093	668,023	99.99%	70	0.01%	62,076	9.29%
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	694,000	-188,513		505,487	505,487	100.00%	0	0.00%	74,152	14.67%
A-23		A-2330	Other Running Costs	624,100	551,019		1,175,119	1,175,119	100.00%	0	0.00%	237,168	20.18%
A-23		A-2331	HR fees and charges	456,000	86,313		542,313	542,313	100.00%	0	0.00%	0	0.00%
A-23	Current Administrative Expenditure			1,774,100	448,819		2,222,919	2,222,919	100.00%	0	0.00%	311,320	14.00%
A-25	Management Board	A-2500	MB meetings	370,000	28,297		398,297	398,297	100.00%	0	0.00%	182,921	45.93%
A-25		A-2510	Other meetings	443,000	-233,809		209,191	209,176	99.99%	16	0.01%	130,601	62.43%
A-25	Management Board			813,000	-205,512		607,488	607,472	100.00%	16	0.00%	313,522	51.61%
A-26	Information and Publications	A-2600	Information and Publications	1,450,000	573,145		2,023,145	2,023,145	100.00%	0	0.00%	45,472	2.25%
A-26	Information and Publications			1,450,000	573,145		2,023,145	2,023,145	100.00%	0	0.00%	45,472	2.25%
A-27	External Support Services	A-2700	External Support Services	8,706,000	79,321		8,785,321	8,785,321	100.00%	0	0.00%	2,511,610	28.59%
A-27	External Support Services			8,706,000	79,321		8,785,321	8,785,321	100.00%	0	0.00%	2,511,610	28.59%
A-28	Corporate Security	A-2800	Corporate Security	3,859,000	1,690,164		5,549,164	5,549,164	100.00%	0	0.00%	2,243,998	40.44%
A-28	Corporate Security			3,859,000	1,690,164		5,549,164	5,549,164	100.00%	0	0.00%	2,243,998	40.44%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				36,606,969	422,558		37,029,527	37,029,441	100.00%	85	0.00%	7,769,609	20.98%

TITLE 3 - OPERATIONAL EXPENDITURE

				Commitment Appropriations									
Budget Chapter	Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward/ over	% Carried forward & over/ Final budget	
B3-0	Infrastructure	B3-000	Shared System Infrastructure	33,543,000	842,288		34,385,288	34,385,288	100.00%	0	0.00%	31,684,880	92.15%
		B3-002	Back-up site - running costs	2,030,000	854,880		2,884,880	2,884,880	100.00%	0	0.00%	2,366,836	82.04%
		B3-010	Wide Area networks	20,400,000	-9,336,932		11,063,068	11,063,068	100.00%	0	0.00%	11,061,824	99.99%
B3-0	Infrastructure			55,973,000	-7,639,764		48,333,236	48,333,236	100.00%	0	0.00%	45,113,540	93.34%
B3-1	Home Affairs	B3-100	SIS II	17,011,000	135,591		17,146,591	17,146,591	100.00%	0	0.00%	13,050,111	76.11%
		B3-101	PRUM	3,550,000	-22,529		3,527,471	3,527,471	100.00%	0	0.00%	3,203,212	90.81%
		B3-102	API	3,925,000	-2,867,802		1,057,198	1,057,198	100.00%	0	0.00%	1,057,198	100.00%
		B3-110	VIS	7,000,000	5,794,504		12,794,504	12,794,504	100.00%	0	0.00%	9,359,331	73.15%
		B3-111	EES	11,328,012	37,241,184		48,569,196	48,569,196	100.00%	0	0.00%	40,021,228	82.40%
		B3-112	ETIAS	11,200,000	-446,438		10,753,562	10,753,562	100.00%	0	0.00%	10,000,159	92.99%
		B3-120	EURODAC	68,732,000	-36,026,782		32,705,218	32,705,218	100.00%	0	0.00%	30,090,760	92.01%
B3-130	Interoperability	15,600,000	8,172,824		23,772,824	23,772,824	100.00%	0	0.00%	15,493,187	65.17%		
B3-1	Home Affairs			138,346,012	11,980,551		150,326,563	150,326,563	100.00%	0	0.00%	122,275,186	81.34%
B3-2	Justice	B3-200	ECRIS	1,961,019	4,199,841		6,160,860	6,160,860	100.00%	0	0.00%	5,336,733	86.62%
		B3-201	E-CODEX	1,291,000	1,011,184		2,302,184	2,302,184	100.00%	0	0.00%	1,916,373	83.24%
		B3-202	JIT Collaboration Platform	2,500,000	0		2,500,000	2,500,000	100.00%	0	0.00%	1,650,805	66.03%
B3-2	Justice			5,752,019	5,211,025		10,963,044	10,963,044	100.00%	0	0.00%	8,903,912	81.22%
B3-8	Operational support activities	B3-800	continuity	2,000,000	-132,902		1,867,098	1,867,026	100.00%	72	0.00%	770,008	41.24%
		B3-801	Test and Transition		0		0			0	#DIV/0		
		B3-802	Training for Member States	1,200,000	-654,521		545,479	545,479	100.00%	0	0.00%	358,207	65.67%
		B3-810	External Support	10,970,000	-190,424		10,779,576	10,779,576	100.00%	0	0.00%	7,669,216	71.15%
		B3-811	Consultancies and studies		398,703		398,703	398,703	100.00%	0	0.00%	363,760	91.24%
		B3-820	Advisory Groups	1,622,000	-789,020		832,980	832,980	100.00%	0	0.00%	282,926	33.97%
		B3-821	Other meetings and missions	80,000	-18,000		62,000	62,000	100.00%	0	0.00%	3,796	6.12%
B3-822	Schengen evaluations	51,000	-21,000		30,000	30,000	100.00%	0	0.00%	8,787	29.29%		
B3-8	Operational support activities			15,923,000	-1,407,165		14,515,835	14,515,764	100.00%	72	0.00%	9,456,699	65.15%
TITLE 3 - OPERATIONAL EXPENDITURE				215,994,031	8,144,648	0	224,138,679	224,138,607	100.00%	72	0.00%	185,749,336	82.87%
TOTAL				310,981,965	0	0	310,981,965	310,981,808	100.00%	157	0.00%	193,813,385	62.32%

➤ B. Payment appropriations

TITLE 1 - STAFF EXPENDITURE				Payment Appropriations											
Budget Chapter	Budget Item	Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward	% Carried forward/ Final budget		
						from current year commitments	from last year commitments	Total							
A-11	Salaries & allowances	A-1100	TA salaries and allowances	39,793,352	-10,030,247		29,763,105	29,763,105		29,763,105	100.00%	0	0.00%	0	0.00%
		A-1110	CA salaries and allowances	13,044,613	1,409,053		14,453,666	14,453,666		14,453,666	100.00%	0	0.00%	0	0.00%
		A-1120	SNEs and Trainees allowances	946,000	275,019		1,221,019	1,221,019		1,221,019	100.00%	0	0.00%	0	0.00%
A-11	Salaries & allowances	53,783,965	-8,346,175		45,437,790	45,437,790		45,437,790	100.00%	0	0.00%	0	0.00%		
A-12	Expenditure related to recruitment		Recruitment and Reassignment Expenditure	840,000	-405,340		434,660	390,607		390,607	89.86%	0	0.00%	44,053	10.14%
A-12	Expenditure related to recruitment	840,000	-405,340		434,660	390,607		390,607	89.86%	0	0.00%	44,053	10.14%		
A-13	Mission Expenses	A-1301	Mission Expenses	560,000	43,901		603,901	581,648		581,648	96.32%	0	0.00%	22,253	3.68%
A-13	Mission Expenses			560,000	43,901		603,901	581,648		581,648	96.32%	0	0.00%	22,253	3.68%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	80,000	51,473		131,473	108,678		108,678	82.66%	0	0.00%	22,795	17.34%
		A-1401	Nursery allowance	188,000	-72,788		115,212	115,212		115,212	100.00%	0	0.00%	0	0.00%
		A-1402	European school	1,139,000	766,491		1,905,491	1,905,491		1,905,491	100.00%	0	0.00%	0	0.00%
		A-1403	Social activities	490,000	-165,912		324,088	270,303		270,303	83.40%	0	0.00%	53,785	16.60%
A-14	Socio-Medical Infrastructure	1,897,000	579,264		2,476,264	2,399,684		2,399,684	96.91%	0	0.00%	76,579	3.09%		
A-15	Training for Staff	A-1500	Training for staff	1,300,000	-438,856		861,144	709,590		709,590	82.40%	0	0.00%	151,554	17.60%
A-15	Training for Staff			1,300,000	-438,856		861,144	709,590		709,590	82.40%	0	0.00%	151,554	17.60%
TITLE 1 - STAFF EXPENDITURE				58,380,965	-8,567,206		49,813,759	49,519,320		49,519,320	99.41%	0	0.00%	294,439	0.59%

TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				Payment Appropriations											
				Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward	% Carried forward/ Final budget
								from current year commitments	from last year commitments	Total					
Budget Chapter	Budget Item														
A-20	Expenditure for premises	A-2000	Expenditure for premises	11,995,869	-2,580,578		9,415,291	8,059,128		8,059,128	85.60%	0	0.00%	1,356,162	14.40%
A-20	Expenditure for premises			11,995,869	-2,580,578		9,415,291	8,059,128		8,059,128	85.60%	0	0.00%	1,356,162	14.40%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	7,059,000	699,106		7,758,106	6,832,656		6,832,656	88.07%	0	0.00%	925,450	11.93%
A-21	Corporate IT & Telecom			7,059,000	699,106		7,758,106	6,832,656		6,832,656	88.07%	0	0.00%	925,450	11.93%
A-22	Movable Property and Associated Costs	A-2200	Office Equipment and logistical services	400,000	247,746		647,746	586,805		586,805	90.59%	0	0.00%	60,942	9.41%
A-22		A-2220	Documentation and Library Expenditure	550,000	-529,653		20,347	19,143		19,143	94.08%	70	0.34%	1,134	5.57%
A-22	Movable Property and Associated Costs			950,000	-281,907		668,093	605,947		605,947	90.70%	70	0.01%	62,076	9.29%
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	694,000	-188,513		505,487	431,335		431,335	85.33%	0	0.00%	74,152	14.67%
A-23		A-2330	Other Running Costs	624,100	551,019		1,175,119	937,951		937,951	79.82%	0	0.00%	237,168	20.18%
A-23		A-2331	HR fees and charges	456,000	86,313		542,313	542,313		542,313	100.00%	0	0.00%	0	0.00%
A-23	Current Administrative Expenditure			1,774,100	448,819		2,222,919	1,911,599		1,911,599	86.00%	0	0.00%	311,320	14.00%
A-25	Management Board	A-2500	MB meetings	370,000	28,297		398,297	215,375		215,375	54.07%	0	0.00%	182,921	45.93%
A-25		A-2510	Other meetings	443,000	-233,809		209,191	78,575		78,575	37.56%	16	0.01%	130,601	62.43%
A-25	Management Board			813,000	-205,512		607,488	293,950		293,950	48.39%	16	0.00%	313,522	51.61%
A-26	Information and Publications	A-2600	Information and Publications	1,450,000	573,145		2,023,145	1,977,674		1,977,674	97.75%	0	0.00%	45,472	2.25%
A-26	Information and Publications			1,450,000	573,145		2,023,145	1,977,674		1,977,674	97.75%	0	0.00%	45,472	2.25%
A-27	External Support Services	A-2700	External Support Services	8,706,000	79,321		8,785,321	6,273,711		6,273,711	71.41%	0	0.00%	2,511,610	28.59%
A-27	External Support Services			8,706,000	79,321		8,785,321	6,273,711		6,273,711	71.41%	0	0.00%	2,511,610	28.59%
A-28	Corporate Security	A-2800	Corporate Security	3,859,000	1,690,164		5,549,164	3,305,166		3,305,166	59.56%	0	0.00%	2,243,998	40.44%
A-28	Corporate Security			3,859,000	1,690,164		5,549,164	3,305,166		3,305,166	59.56%	0	0.00%	2,243,998	40.44%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				36,606,969	422,558		37,029,527	29,259,832		29,259,832	79.02%	85	0.00%	7,769,609	20.98%

TITLE 3 - OPERATIONAL EXPENDITURE				Payment Appropriations												
				Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward	% Carried forward/ Final budget	
								from current year commitments	from last year commitments	Total						
B3-0	Infrastructure	B3-000	Shared System Infrastructure	20,000,000	8,718,834		28,718,834	2,700,408	26,018,426	28,718,834	100.00%	0	0.00%			
		B3-002	Back-up site - running costs	1,894,000	-669,328		1,224,672	518,045	706,627	1,224,672	100.00%	0	0.00%			
		B3-010	Wide Area networks	19,208,648	5,840,584		25,049,232	1,244	25,047,987	25,049,232	100.00%	0	0.00%			
B3-0	Infrastructure			41,102,648	13,890,089		54,992,737	3,219,697	51,773,040	54,992,737	100.00%	0	0.00%			
B3-1	Home Affairs	B3-100	SIS II	16,010,226	316,973	6,000,000	22,327,199	4,096,480	18,230,720	22,327,199	100.00%	0	0.00%			
		B3-101	PRUM	3,550,000	-3,225,741		324,259	324,259	0	324,259	100.00%	0	0.00%			
		B3-102	API	3,925,000	-3,925,000		0	0	0	0	100.00%	0	#DIV/0			
		B3-110	VIS	7,044,000	15,239,079		22,283,079	3,435,173	18,847,906	22,283,079	100.00%	0	0.00%			
		B3-111	EES	11,328,012	-3,820,467	41,000,000	48,507,545	8,547,968	39,959,577	48,507,545	100.00%	0	0.00%			
		B3-112	ETIAS	11,200,000	12,146,250		23,346,250	753,403	22,592,847	23,346,250	100.00%	0	0.00%			
		B3-120	EURODAC	64,432,000	-54,721,402		9,710,598	2,614,458	7,096,140	9,710,598	100.00%	0	0.00%			
		B3-130	Interoperability	16,128,000	31,897,511		48,025,511	8,279,637	39,745,875	48,025,511	100.00%	0	0.00%			
B3-1	Home Affairs			133,617,238	-6,092,796	47,000,000	174,524,442	28,051,377	146,473,064	174,524,442	100.00%	0	0.00%			
B3-2	Justice	B3-200	ECRIS	1,696,000	3,947,260		5,643,260	824,127	4,819,133	5,643,260	100.00%	0	0.00%			
		B3-201	E-CODEX	1,291,000	664,771		1,955,771	385,811	1,569,960	1,955,771	100.00%	0	0.00%			
		B3-202	JIT Collaboration Platform	2,500,000	-1,650,805		849,195	849,195	0	849,195	100.00%	0	0.00%			
B3-2	Justice					5,487,000	2,961,226		8,448,226	2,059,132	6,389,094	8,448,226	100.00%	0	0.00%	
B3-8	Operational support activities	B3-800	System security and business continuity	2,000,000	1,593,174		3,593,174	1,097,018	2,496,156	3,593,174	100.00%	0	0.00%			
		B3-801	Test and Transition		171,848		171,848		171,848	171,848	100.00%	0	0.00%			
		B3-802	Training for Member States	1,200,000	-789,881		410,119	187,272	222,847	410,119	100.00%	0	0.00%			
		B3-810	External Support	10,970,000	-2,639,348		8,330,652	3,110,359	5,220,293	8,330,652	100.00%	0	0.00%			
		B3-811	Consultancies and studies		34,943		34,943	34,943	0	34,943	100.00%	0	0.00%			
		B3-820	Advisory Groups	1,622,000	-939,710		682,290	550,055	132,235	682,290	100.00%	0	0.00%			
		B3-821	Other meetings and missions	80,000	-15,111		64,889	58,204	6,686	64,889	100.00%	0	0.00%			
		B3-822	Schengen evaluations	51,000	-29,787		21,213	21,213	0	21,213	100.00%	0	0.00%			
B3-8	Operational support activities				15,923,000	-2,613,870		13,309,130	5,059,065	8,250,065	13,309,130	100.00%	0	0.00%		
TITLE 3 - OPERATIONAL EXPENDITURE				196,129,886	8,144,648	47,000,000	251,274,534	38,389,271	212,885,263	251,274,534	100.00%	0	0.00%			
TOTAL				291,117,820	0	47,000,000	338,117,820	117,168,423	212,885,263	330,053,686	97.61%	85	0.00%	8,064,049	2.38%	

3.1.3.2. Budget implementation of appropriations on internal assigned revenue (internal assigned revenue 2025)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carryover (5)=(1-4)	%	RAL
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	1,750	1,750	100.00%	1,750	1,750	100.00%	0	0.00%	0
		A-2330	Other Running Costs	1,881	1,881	100.00%	1,881	1,881	100.00%	0	0.00%	0
Title 2	INFRASTRUCTURE AND OPERATING EXPENDITURE			3,631	3,631	100.00%	3,631	3,631	100.00%	0	0.00%	0

3.1.3.3. Budget implementation of appropriations on internal assigned revenue (internal assigned revenue carried over to 2025)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carryover (5)=(1-4)	%	RAL
A-20	Expenditure for premises	A-2000	Expenditure for premises	218	218	100.00%	218	218	100.00%	0	0.00%	0
A-23	Current Administrative Expenditure	A-2330	Other Running Costs	450,000	450,000	100.00%	450,000	444,500	98.78%	5,500	1.22%	5,500
Title 2	INFRASTRUCTURE AND OPERATING EXPENDITURE			450,218	450,218	100.00%	450,218	444,718	98.78%	5,500	1.22%	5,500
B3-1	Home Affairs	B3-100	SIS II	26,995	26,995	100.00%	26,995	26,995	100.00%	1,353 *		1,353
Title 3	OPERATIONAL EXPENDITURE			26,995	26,995	100.00%	26,995	26,995	100.00%	1,353 *	5.01%	1,353
TOTAL				477,214	477,214	100.00%	477,214	471,714	98.85%	6,853	1.44%	6,853

* For differentiated appropriations only Commitment Appropriations were carried-forward

3.1.3.4. Budget implementation of automatic carry forwards (EU contribution and internal assigned revenue carried over to 2025) – non-differentiated appropriations

TITLE 1

Budget Chapter		Budget Item		Carried forward/over appropriations (1)	Executed Payments (2)	%	Cancelled (3)=(1-2)	%
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	160,470	133,184	83.00%	27,287	17.00%
A-12	Expenditure related to recruitment			160,470	133,184	83.00%	27,287	17.00%
A-13	Mission Expenses	A-1301	Mission Expenses	34,235	34,102	99.61%	133	0.39%
A-13	Mission Expenses			34,235	34,102	99.61%	133	0.39%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	7,848	5,767	73.48%	2,081	26.52%
		A-1403	Social activities	121,055	91,387	75.49%	29,668	24.51%
A-14	Socio-Medical Infrastructure			128,903	97,154	75.37%	31,749	24.63%
A-15	Training for Staff	A-1500	Training for staff	138,220	101,940	73.75%	36,279	26.25%
A-15	Training for Staff			138,220	101,940	73.75%	36,279	26.25%
TOTAL TITLE 1				461,828	366,381	79.33%	95,447	20.67%

TITLE 2

Budget Chapter		Budget Item		Carried forward/over appropriations (1)	Executed Payments (2)	%	Cancelled (3)=(1-2)	%
A-20	Expenditure for premises	A-2000	Expenditure for premises	751,779	740,680	98.52%	11,099	1.48%
A-20	Expenditure for premises			751,779	740,680	98.52%	11,099	1.48%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	667,479	667,479	100.00%	0	0.00%
A-21	Corporate IT & Telecom			667,479	667,479	100.00%	0	0.00%
A-22	Movable Property and Associated Costs	A-2200	Office Equipment and logistical services	27,726	27,726	100.00%	0	0.00%
		A-2220	Documentation and Library Expenditure	825	823	99.86%	1	0.14%
A-22	Movable Property and Associated Costs			28,550	28,549	100.00%	1	0.00%
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	108,694	88,209	81.15%	20,484	18.85%
		A-2331	HR fees and charges	19,618	19,618	100.00%	0	0.00%
A-23	Current Administrative Expenditure			128,312	107,828	84.04%	20,484	15.96%
A-25	Management Board	A-2500	MB meetings	95,483	70,821	74.17%	24,663	25.83%
		A-2510	Other meetings	56,856	43,306	76.17%	13,550	23.83%
A-25	Management Board			152,339	114,126	74.92%	38,213	25.08%
A-26	Information and Publications	A-2600	Information and Publications	110,765	101,682	91.80%	9,083	8.20%
A-26	Information and Publications			110,765	101,682	91.80%	9,083	8.20%
A-27	External Support Services	A-2700	External Support Services	3,104,634	3,093,299	99.63%	11,335	0.37%
A-27	External Support Services			3,104,634	3,093,299	99.63%	11,335	0.37%
A-28	Corporate Security	A-2800	Corporate Security	1,485,984	1,402,488	94.38%	83,496	5.62%
A-28	Corporate Security			1,485,984	1,402,488	94.38%	83,496	5.62%
TOTAL TITLE 2				6,429,842	6,256,130	97.30%	173,712	2.70%
TOTAL TITLE 1 AND 2				6,891,671	6,622,511	96.09%	269,160	3.91%

3.1.3.5. Budget implementation of automatic carry forwards (EU contribution and internal assigned revenue carried over to 2025) – differentiated appropriations

TITLE 3

Budget Chapter		Budget Item		Appropriations carried-forward from previous financial years (a)	out of which L1 commitments	Consumption of 2024 L1 commitments by 31 December 2025	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry-forward to 2026 (d)=(a-b-c)	% (d)/(a)
B3-0	Infrastructure	B3-000	Shared System Infrastructure	36,842,778			352,821	0.96%	26,018,426	70.62%	10,471,532	28.42%
		B3-002	Back-up site - running costs	718,932			12,305	1.71%	706,627	98.29%		0.00%
		B3-010	Wide Area networks	33,032,929			93,671	0.28%	25,047,987	75.83%	7,891,271	23.89%
B3-0	Infrastructure			70,594,640			458,797	0.65%	51,773,040	73.34%	18,362,803	26.01%
B3-1	Home Affairs	B3-100	SIS II	48,171,281			194,412	0.40%	18,232,073	37.85%	29,744,796	61.75%
		B3-110	VIS	39,987,089	3,600		552,454	1.38%	18,847,906	47.13%	20,586,729	51.48%
		B3-111	EES	76,166,846			7,188,701	9.44%	39,959,577	52.46%	29,018,568	38.10%
		B3-112	ETIAS	54,415,262			1,033,177	1.90%	22,592,847	41.52%	30,789,237	56.58%
		B3-120	EURODAC	17,635,228			24,926	0.14%	7,096,140	40.24%	10,514,162	59.62%
		B3-130	Interoperability	56,385,765			442,061	0.78%	39,745,875	70.49%	16,197,829	28.73%
B3-1	Home Affairs			292,761,471	3,600		9,435,732	3.22%	146,474,418	50.03%	136,851,321	46.74%
B3-2	Justice	B3-200	ECRIS	8,913,882	67,433		148,817	1.67%	4,819,133	54.06%	3,945,932	44.27%
		B3-201	E-CODEX	2,374,874			423,659	17.84%	1,569,960	66.11%	381,255	16.05%
B3-2	Justice			11,288,755	67,433		572,475	5.07%	6,389,094	56.60%	4,327,187	38.33%
B3-8	Operational support activities	B3-800	System security and business continuity	3,351,179			174,460	5.21%	2,496,156	74.49%	680,564	20.31%
		B3-801	Test and Transition	171,848			0	0.00%	171,848	100.00%		0.00%
		B3-802	Training for Member States	688,719			109,150	15.85%	222,847	32.36%	356,722	51.80%
		B3-810	External Support	5,457,531			99,152	1.82%	5,220,293	95.65%	138,086	2.53%
		B3-820	Advisory Groups	186,424			54,188	29.07%	132,235	70.93%		0.00%
		B3-821	Other meetings and missions	51,328			44,643	86.97%	6,686	13.03%		0.00%
B3-8	Operational support activities			9,907,030			481,592	4.86%	8,250,065	83.27%	1,175,372	11.86%
TITLE 3 - OPERATING EXPENDITURE				384,551,896	71,033		10,948,596	2.85%	212,886,616	55.36%	160,716,683	41.79%

3.1.3.6. Budget implementation of appropriations from external assigned revenue and established entitlements

↘ A. Budget implementation of external assigned revenue in 2025

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carryover (5)=(1-4)	%	RAL
B3-0	Infrastructure	B3-000	Shared System Infrastructure	20,601,188	16,477,433	79.98%	20,601,188	11,854,821	57.54%	8,746,366	42.46%	4,622,611
		B3-010	Wide Area networks	15,899,450	15,899,450	100.00%	15,899,450	9,597,503	60.36%	6,301,947	39.64%	6,301,947
B3-1	Home Affairs	B3-100	SIS II	11,489,151	9,450,061	82.25%	11,489,151	3,802,773	33.10%	7,686,378	66.90%	5,647,288
		B3-110	VIS	15,430,303	12,874,998	83.44%	15,430,303	9,530,736	61.77%	5,899,567	38.23%	3,344,262
		B3-111	EES	22,531,094	16,078,188	71.36%	22,531,094	11,784,810	52.30%	10,746,284	47.70%	4,293,378
		B3-112	ETIAS	10,063,092	7,355,193	73.09%	10,063,092	4,453,378	44.25%	5,609,713	55.75%	2,901,815
		B3-120	EURODAC	5,548,056	3,885,424	70.03%	5,548,056	2,602,230	46.90%	2,945,825	53.10%	1,283,193
		B3-130	Interoperability	8,492,801	8,373,024	98.59%	8,492,801	7,397,925	87.11%	1,094,876	12.89%	975,099
B3-2	Justice	B3-200	ECRIS	802,646	682,870	85.08%	802,646	636,674	79.32%	165,972	20.68%	46,195
		B3-202	JIT Collaboration Platform	7,455,489	6,364,913	85.37%	7,455,489	1,023,648	13.73%	6,431,841	86.27%	5,341,265
TOTAL				118,313,270	97,441,552	82.36%	118,313,270	62,684,499	52.98%	55,628,770	47.02%	34,757,053

↘ B. Established and outstanding entitlements in 2025

Budget Chapter		Budget Item		Established entitlements (1)	Received (2)	% (3)=(2)/(1)	Outstanding (4)=(1)-(2)	% (5)=(4)/(1)
B3-1	Home Affairs	B3-100	SIS II	2,895,061	1,937,381	66.92%	957,680	33.08%
		B3-110	VIS	3,670,556	2,435,528	66.35%	1,235,028	33.65%
		B3-111	EES	5,733,857	3,674,171	64.08%	2,059,686	35.92%
		B3-112	ETIAS	3,852,337	2,556,145	66.35%	1,296,192	33.65%
		B3-120	EURODAC	2,540,433	1,542,855	60.73%	997,578	39.27%
B3-2	Justice	B3-202	JIT Collaboration Platform	4,116,000	4,116,000	100.00%		0.00%
TOTAL				22,808,244	16,262,080	71.30%	6,546,164	28.70%

3.1.3.7. List of budgetary transfers

The Agency performed 30 transfers ex Article 26(1) of the eu-LISA FR as follows:

Budgetary transfer No.	Budget Title	Title 1 Staff expenditures		Title 2 Infrastructure and operating expenditures		Title 3 Operational expenditures	
	Reference	Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation
1	LIS.7236					Transfer within budgetary title	
2	LIS.7239	Transfer within budgetary title		Transfer within budgetary title			
3	LIS.7308					Transfer within budgetary title	
4	LIS.7358					Transfer within budgetary title	
5	LIS.7375					Transfer within budgetary title	
6	LIS.7382	-1,660,000	-1,660,000	1,660,000	1,600,000		
7	LIS.7386					Transfer within budgetary title	
8	LIS.7405	-90,000	-90,000	90,000	90,000		
9	LIS.7435	Transfer within budgetary title		Transfer within budgetary title			
	LIS.7436			Transfer within budgetary title			
	LIS.7439			Transfer within budgetary title			
10	LIS.7443					Transfer within budgetary title	
11	LIS.7486					Transfer within budgetary title	
12	LIS.7498	-240,000	-240,000	240,000	240,000		
13	LIS.7513						Transfer within budgetary title
	LIS.7517					Transfer within budgetary title	
14	LIS.7527						Transfer within budgetary title
	LIS.7528					Transfer within budgetary title	
15	LIS.7540	-1,201,000	-1,201,000	1,201,000	1,201,000		
16	LIS.7569	-2,500,000	-2,500,00			2,500,000	2,500,00
	LIS.7571					Transfer within budgetary title	
17	LIS.7597						Transfer within budgetary title
	LIS.7598					Transfer within budgetary title	
18	LIS.7628	Transfer within budgetary title		Transfer within budgetary title			
19	LIS.7631					Transfer within budgetary title	
	LIS.7635					Transfer within budgetary title	
20	LIS.7654	Transfer within budgetary title		Transfer within budgetary title			
21	LIS.7666	Transfer within budgetary title					
22	LIS.7663						Transfer within budgetary title
23	LIS.7676			Transfer within budgetary title			
24	LIS.7681					Transfer within budgetary title	
	LIS.7682					Transfer within budgetary title	

Budgetary transfer No.	Budget Title	Title 1 Staff expenditures		Title 2 Infrastructure and operating expenditures		Title 3 Operational expenditures	
	Reference	Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation
25	LIS.7713			Transfer within budgetary title			
26	LIS.7715	-2,773,421	-2,773,421	-1,783,083	-1,783,083	4,556,504	4,556,504
27	LIS.7742	Transfer within budgetary title					
	LIS.7743	Transfer within budgetary title					
28	LIS.7748	-99,181	-99,181	-952,049	-952,049	1,051,230	1,051,230
29	LIS.7751						Transfer within budgetary title
30	LIS.7761	-3,604	-3,604	-33,310	-33,310	36,914	36,914
TOTAL		-8,567,206	-8,567,206	422,558	422,558	8,144,648	8,144,648

3.2. Budget outturn account 2025

The budget outturn for the financial year corresponds to the total EU Contribution and other external/internal assigned revenues cashed, minus the total eligible expenditures incurred during the financial year (executed payments and appropriations carried over) adjusted with items originating from the previous financial year. The purpose of this calculation is to determine the amount of balancing subsidy that is considered as revenue of the Agency out of the pre-financing balancing subsidy cashed for the year.

	in EUR
	2025
Balancing subsidy from Commission	338,117,820
Contribution from associated countries	19,744,460
Contribution agreement JITs CP	4,116,000
Other income	3,631
Total revenue (a)	361,981,911
Title I: Staff	
Payments	(49,519,320)
Appropriations carried over	(294,439)
Title II: Administrative Expenses	
Payments	(29,708,182)
Appropriations carried over	(7,775,109)
Title III: Operating Expenditure	
Payments	(313,986,029)
Appropriations carried over	(55,628,770)
Total expenditure (b)	(456,911,849)
Result for the financial year (a-b)	(94,929,938)
Cancellation of unused payment appropriations carried over from previous year	269,160
Adjustment for carry-over from prev. year of appr. available at 31.12 from assigned rev.	94,930,024
Exchange differences for the year (gain +/-loss -)	(5)
Balance of the result account for the financial year	269,240
Balance for the year	1,962,882
Positive balance from previous year reimbursed in the year to the Commission	(1,962,882)
Result used for determining amounts in general accounting	269,240
Commission subsidy - Agency revenue / Commission expense	337,848,580
Pre-financing to be reimbursed to Commission in 2025	269,240

At the end of the 2025 financial year, the balance of the budget outturn amounts to € 269,240. This is the balancing subsidy pre-financing remaining open at the end of 2025, which will need to be reimbursed to the Commission during 2026. Please see also chapter 2.2.3.2. Current liabilities - Accounts payables.

The figure indicated as Commission subsidy – Agency revenue is the amount to be recognised by the Agency in the Statement of Financial Performance corresponding to € 337,848,580. Please see also chapter 2.3.1 Revenues – Non-exchange revenues.

The positive balance from 2024 for € 1,962,882 was reimbursed to the Commission during 2025.

3.3. Reconciliation between budgetary and accrual-based accounts

	in EUR
Economic result from Statement of financial performance	(33,605,436)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for Accrual Cut-off 2024	(90,164,538)
Adjustments for Accrual Cut-off 2025	100,216,813
Unpaid invoices at year end booked in charges	45,968
Depreciation of intangible and tangible assets	49,462,135
Recovery Orders issued in 2025 not yet cashed	(6,618,041)
Prefinancing received in previous year and cleared in the year	(1,962,882)
Payments made from carryover of payment appropriations	6,622,511
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(64,593,842)
New pre-financing paid in 2025 and remaining open as at YE 2025	(436,449)
New pre-financing received in the year and remaining open as at 31.12.2025	3,137,227
Budgetary recovery orders issued before 2024 and cashed in 2025	7,598,380
Payment appropriations carried over to 2025	(63,698,319)
Cancellation of unused carried over payment appropriations from 2024	269,160
Adjustment for 2024 carryover of appropriations available at 31.12.2025 arising from assigned revenue	94,479,335
Other	(130,421)
Delta	(352,361)
Total adjustments	33,874,676
Budgetary result from Budget outturn account	269,240

3.4. Establishment plan 2025

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2025	2024	2025	2024
AD 14	-	-	2	2
AD 13	-	-	3	3
AD 12	-	-	5	4
AD 11	-	-	10	11
AD 10	-	-	15	13
AD 9	-	-	26	27
AD 8	-	-	32	41
AD 7	-	-	16	11
AD 6	-	-	51	52
AD 5	-	-	56	22
Total AD	-	-	216	186
AST 9	-	-	1	1
AST 8	-	-	6	5
AST 7	-	-	10	8
AST 6	-	-	12	12
AST 5	-	-	9	10
AST 4	-	-	11	15
AST 3	-	-	4	2
Total AST	-	-	53	53
Grand total	-	-	269	239

Contract Agents	Authorised 2025	Recruited as of 31/12/2025	Authorised 2024	Recruited as of 31/12/2024
Function Group IV	136	113	114	99
Function Group III	56	66	56	54
Function Group II	1	1	1	1
Total	193	180	171	154

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	Authorised 2024	Recruited as of 31/12/2024
Total	11	8	11	9

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