



# **Report on Budgetary and Financial Management for the European Foundation for the Improvement of Living and Working Conditions**

## **Financial Year 2025**

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

# Table of Contents

<b>REPORT ON THE BUDGETARY AND FINANCIAL MANAGEMENT</b> .....	2
Introduction and Legal Basis .....	2
<b>1 – Overview of the budget</b> .....	4
1.1 Initial budget, amending budgets and final budget .....	4
1.1.1 Budgetary Procedure in 2025 .....	4
1.1.2 Transfers adopted by the Executive Director .....	8
1.2 Budget Implementation .....	9
1.2.1 Consolidated budget implementation .....	9
1.2.2 General assessment (C1) .....	9
1.2.3 Consumption of current budget appropriations (C1, C4, R0) – EUR - consolidated ..	10
1.2.4 Consumption of general appropriations (C1) – EUR .....	12
1.2.5 Consumption of internal assigned revenue (C4) – EUR .....	14
1.2.6 Consumption of external assigned revenue (R0) – EUR .....	15
1.2.7 Consumption of previous year’s carry forward appropriations (C8 and C3) – EUR ..	18
1.2.8 Consumption of previous year’s carry over appropriations (C5) – EUR .....	20
1.2.9 Comparison of commitments by titles in 2025 and 2024 (C1 only) .....	20
1.2.10 Budget outturn result (EUR) .....	21
<b>2. Multi-annual overview</b> .....	23
<b>3. Revenue</b> .....	23
3.1 Nature of Revenue .....	23
3.2 Recovery orders .....	24
3.3 Participation of other countries and member states in the Agency’s work .....	25
3.4 Implementation of internal assigned revenue .....	25
3.5 Implementation of external assigned revenue .....	25
<b>ANNEX 1: Complete listing of Credit Transfers in 2025</b> .....	31

# REPORT ON THE BUDGETARY AND FINANCIAL MANAGEMENT

## Introduction and Legal Basis

Article 103 of the Financial Regulation applicable to the Agency's budget stipulates that "the Agency shall prepare a report on budgetary and financial management for the financial year." Based on the same article, the report "[...] shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of the appropriations together with summary information on the transfers of appropriations among the various budget items."

The budgetary accounting reporting procedures are in accordance with the requirements of Eurofound's Financial Regulation (FR) which was adopted on 30 August 2019 by the Management Board.

The establishment and implementation of the budget of Eurofound shall comply with the principles of unity and budget accuracy, annuality, equilibrium, unit of account, universality, specification and sound financial management, which requires effective and efficient internal control and transparency.

This report analyses the appropriations managed by Eurofound in 2025. The nomenclature of appropriations is defined by the Management Board (Article 36 of the Eurofound's Financial Regulation) and is subdivided into three titles.

- Title 1 budget lines relate to staff expenditure such as salaries and allowances for personnel working with Eurofound. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure and representation costs.
- Title 2 budget lines relate to all buildings, equipment and miscellaneous administrative expenditure.
- Title 3 budget lines provide for the implementation of the activities and tasks assigned to Eurofound by its establishing Regulation (EU) No. 2019/127 of the European Parliament and of the Council of 16 January 2019 repealing Council Regulation (EC) No 1365/75.

Assigned revenue budget lines relate to financing of specific items of expenditure. They can be external (R0) or internal assigned revenue (C4, C5). Assigned revenue appropriations are not cancelled if not committed but carried forward to the next financial year.

Eurofound has non-differentiated appropriations for all Titles with C1 Fund Source.

The analysis follows Eurofound's Financial Regulation Article 103 on Annual report on budgetary and financial management.

According to these rules, the comparison of budget and actual amounts shall be presented separately, for each area of activity. The original and final budget amounts explaining all changes approved by the Budgetary Authority and the Management Board to revise the original budget and the actual implemented amounts shall also be explained.

The budget result is calculated on the basis of the annual budgetary balance referred to in Decision 2014/335/EU, Euratom as explained in Article 244 'Budget implementation reports' in the EU Financial Regulation (EU, Euratom) 2018/1046).

**Reporting Currency:** The currency used is the Euro.

**Financial Information Systems** The Agency used the following financial software during the financial year:

- ABAC SAP Accounting and Workflow – general accounting and budgetary management systems
- SAP Business Objects – financial reporting software

# **1 – Overview of the budget**

## **1.1 Initial budget, amending budgets and final budget**

### **1.1.1 Budgetary Procedure in 2025**

#### **Draft Estimate**

During the meeting that took place on 19 January 2024, the Executive Board of the Management Board reviewed the 2024 Draft Estimate as part of the Programming Document 2025 – final draft. The total budget draft estimate was EUR 24,720,000.

On 30 January 2024 the draft budget was adopted by written procedure.

The adopted draft budget proposal was sent on behalf of the Management Board to the European Commission. The Commission, in their Draft Budget, kept the general subsidy at the requested level.

#### **Initial Adopted budget 2025**

After negotiations between the Council and the Parliament and a conciliation process, the EU budget was approved by the Council and by Parliament on 27 November 2024. As part of the total EU budget, the budgetary authority approved Eurofound's general subsidy in line with a proposal from the Commission. This included an additional EU subsidy amount EUR 380,000 to cover the higher than expected salary adjustments in 2024 and impacting the budgetary needs of 2025.

On 20 December 2024, the Management Board adopted the final budget 2024 by written procedure. The total initial adopted budget was EUR 25,200,000.

#### **Amending Budget 2025.**

Article 44 in combination with article 41 of Eurofound's Financial Regulation of 1 July 2019 stipulates that any amendment to the budget shall be the subject of an amending budget. In line with the practice in other EU institutions and bodies, the amendment is usually done at the end of the budgetary year to have a stable forecast for revenue and expenditure. The amending budget follows the same procedure as the initial budget including the publication in the Official Journal within three months of the approval.

Eurofound normally conducts two to three formal forecast reviews during the year. As a result of each forecast exercise Eurofound draws up a new budget scenario. The first amending budget was prepared in the beginning of December 2025. All revenue and expenditure budget lines were adjusted according to the latest forecast as at the end of November 2025 to give a clear and transparent view of the forecasted budget execution. The changes and transfers of funds between the different budget lines made it possible

to achieve a high budget execution. Main budget deviations between initially adopted budget and amending budget during 2025 are outlined below.

### **In Title 1:**

- Higher-than-budgeted expenses related to SLAs with the Commission (including the PMO – Paymaster’s Office), temporary staff, and contract agents resulted in an increase of EUR 109,661 in budget line 1175 ‘Work Sent Out’
- Savings in basic salaries occurred because the actual salary adjustments for the year were lower than initially forecast. This led to a decrease of EUR 379,976 in budget line 1100 ‘Basic Salaries’
  - Salary adjustments were 1.2 % from 1 April and 3.0 % from 1 July 2025, while the Ireland country coefficient remained at 130.7 for the full year.

Overall, general Title 1 appropriations were EUR 215,006 or 1.2 % less than originally budgeted.

### **In Title 2:**

- Additional costs were incurred for maintaining and upgrading the existing IT infrastructure and strengthening cybersecurity. The final instalments to the Commission for onboarding the new SUMMA financial software (EUR 150,000) was also paid. Overall, this resulted in an increase of EUR 101,440 in budget line 2204 ‘ICT Infrastructure’.
- Additional funds were required for building maintenance and EMAS-related investments, leading to an increase of EUR 96,081 in budget line 2031 ‘Facilities Management’.

Overall, general Title 2 appropriations were EUR 122,431 or 5.7 % EUR more than originally budgeted.

### **Title 3:**

- Transfer of approximately EUR 450,000 EUR from ad-hoc activity to European Quality of Life Survey 2026 (EQLS) to cover the budget was required in budget line 3030 ‘Research and study contracts’
- Some funds were moved from ‘Management Board’ to ‘Events & meetings’ for organisation of the joint Foundation Forum / MB meeting, resulting in overall savings of EUR 47,530 in budget line 3042 ‘Management Board’.

Overall, general Title 3 decreased by EUR 52,010 or by 0.9 %.

The amending budget with above adjustments was approved on 23 December 2025 by written procedure. The final amended budget of Eurofound was EUR 28,219,531 in 2025.

**Table 1: The original budget, amending budget and revenue actually collected in 2025**

<b>2025 Revenue (general appropriations and assigned revenue)</b>			
<b>Type of Revenue</b>	<b>Original Budget</b>	<b>Amending Budget(s)</b>	<b>Actually collected</b>
<b>EU subsidy</b>	24,902,111	24,902,111	24,902,111
<b>Revenue for services rendered / other miscellaneous</b>	297,889	190,102	122,682
<b>Revenue arising from Service Level / Contribution Agreements</b>		3,127,318	3,127,318
	<b>25,200,000</b>	<b>28,219,531</b>	<b>28,152,111</b>

Further breakdown is illustrated in chapter 3. Revenue.

**Table 2: Voted expenditure budget 2025, cumulative transfers, amending budget and final budget appropriations (commitment and payment appropriations)**

	TITLE	Original Budget 2025	Amendments / transfers in amending budget	1st Amending Budget (approved by the Management Board)	Final appropriations (1)
Budget line	Title 1 - Staff C1 only	17,360,000.00	- 215,006.37	17,144,993.63	17,144,993.63
Budget line	Title 1 - Staff (C1, C4, R0)	17,360,000.00	203,959.34	17,563,959.34	17,564,597.89
1100	Basic salaries	9,360,000.00	- 379,975.66	8,980,024.34	8,980,024.34
1100	<i>Basic salaries - (C4)</i>	-		12,925.00	12,925.00
1101	Family allowances	1,202,000.00	- 18,972.24	1,183,027.76	1,183,027.76
	<i>Family allowances - (R0)</i>			7,935.76	7,935.76
1102	Expatriation allowances	1,252,000.00	12,259.76	1,264,259.76	1,264,259.76
1103	Secretarial allowances	4,000.00	- 2,738.76	1,261.24	1,261.24
1120	Further training for staff	120,000.00	- 31,169.00	88,831.00	88,831.00
1121	Contract agents	500,000.00	108,758.06	608,758.06	608,758.06
	<i>Contract agents (R0)</i>			44,710.87	44,710.87
1130	Insurance against sickness	333,000.00	1,683.69	334,683.69	334,683.69
	<i>Insurance against sickness</i>			1,605.74	1,605.74
1131	Insurance against accident	38,000.00	- 557.84	37,442.16	37,442.16
	<i>Insurance against accident (R0)</i>			180.31	180.31
1132	Unemployment insurance	114,000.00	- 39,509.45	74,490.55	74,490.55
	<i>Unemployment insurance</i>			358.29	358.29
1141	Travel expenses for annual leave	230,000.00	21,879.09	251,879.09	251,879.09
1150	Overtime	-	-	-	-
1175	Other services & work sent out	400,000.00	109,661.27	509,661.27	509,661.27
	<i>Other services &amp; work sent out- (C4)</i>			2,616.84	2,616.84
	<i>Other services &amp; work sent out- (R0)</i>	-	334,689.95	334,689.95	334,689.95
1176	Seconded officials from Member States	pm		8,399.33	8,399.33
1177	Trainee officials (stagiaires)	170,000.00	30,058.04	200,058.04	200,058.04
	<i>Trainee officials (stagiaires) - (R0)</i>		11,683.81	11,683.81	11,683.81
1180	Misc. expend. on staff recruitment	2,000.00	16,813.27	18,813.27	18,813.27
1181	Travel expenses	9,000.00	- 4,207.75	4,792.25	4,792.25
1182	Installation & resettlement allowances	50,000.00	- 3,109.59	46,890.41	46,890.41
1183	Removal expenses	36,000.00	- 22,896.50	13,103.50	13,103.50
1184	Temporary daily subsistence allow.	50,000.00	4,404.47	54,404.47	54,404.47
1190	Salary weightings	3,180,000.00	- 37,149.90	3,142,850.10	3,142,850.10
1300	Mission, travel & incidental expenses	125,000.00	18,644.23	143,644.23	143,644.23
	<i>Mission, travel &amp; incidental expenses - (C4)</i>	-	2,259.14	2,259.14	2,897.69
1400	Restaurants and canteens	140,000.00	- 2,428.75	137,571.25	137,571.25
1410	Medical services	30,000.00	- 2,270.00	27,730.00	27,730.00
1420	Other welfare expenditure	15,000.00	- 2,582.14	12,417.86	12,417.86
1430	Entertainment & representation expenditure		-	-	

	TITLE	Original Budget 2025	Amendments / transfers in amending budget	1st Amending Budget (approved by the Management Board)	Final appropriations (1)
	<b>Title 2 - Administration C1 only</b>	<b>1,840,000.00</b>	<b>122,430.67</b>	<b>1,962,430.67</b>	<b>1,962,430.67</b>
	<b>Title 2 - Administration (C1, C4, R0)</b>	<b>1,840,000.00</b>	<b>144,768.59</b>	<b>1,984,768.59</b>	<b>1,984,768.59</b>
2010	Insurance	56,000.00	- 1,537.37	54,462.63	54,462.63
	<i>Insurance (C4)</i>		<i>2,132.56</i>	<i>2,132.56</i>	<i>2,132.56</i>
2020	Water, gas, electricity, heating	180,000.00	- 14,894.43	165,105.57	165,105.57
2020	<i>Water, gas, electricity, heating - (C4)</i>	-	<i>2,866.05</i>	<i>2,866.05</i>	<i>2,866.05</i>
2030	Cleaning and maintenance	4,000.00	- 2,789.85	1,210.15	1,210.15
2031	Facilities management	350,000.00	96,080.51	446,080.51	446,080.51
2040	Fitting out of premises	134,000.00	2,941.66	136,941.66	136,941.66
	<i>Fitting out of premises (C4)</i>		<i>14,000.00</i>	<i>14,000.00</i>	<i>14,000.00</i>
2090	Other expenditure	25,000.00	- 25,000.00	-	-
2100	Rent	29,000.00	- 718.00	28,282.00	28,282.00
2200	Technical equipment,	5,000.00	7,071.79	12,071.79	12,071.79
2204	<i>Electronic office equipment</i>	920,000.00	101,440.46	1,021,440.46	1,021,440.46
	<i>Electronic office equipment (R0)</i>		<i>3,339.31</i>	<i>3,339.31</i>	<i>3,339.31</i>
2210	Furniture	7,000.00	3,031.87	10,031.87	10,031.87
2230	Vehicles and transportation	2,000.00	- 1,250.00	750.00	750.00
2250	Library expenses	80,000.00	- 26,671.24	53,328.76	53,328.76
2300	Stationery and office supplies	2,000.00	- 181.96	1,818.04	1,818.04
2310	Other current administrative expenditure	20,000.00	- 2,500.00	17,500.00	17,500.00
2400	Postage & delivery charges	6,000.00	- 5,126.65	873.35	873.35
2410	Telecommunication	20,000.00	- 7,466.12	12,533.88	12,533.88
	<b>Title 3 - Operational C1</b>	<b>6,000,000.00</b>	<b>- 52,010.48</b>	<b>5,947,989.52</b>	<b>5,947,989.52</b>
	<b>Title 3 - Operational (C1, C4, R0)</b>	<b>6,000,000.00</b>	<b>2,670,803.48</b>	<b>8,670,803.48</b>	<b>8,670,803.48</b>
3000	Information management and web	573,000.00	3,764.73	576,764.73	576,764.73
3010	Publication and production	160,000.00	2,531.33	162,531.33	162,531.33
3012	Marketing and promotion	250,000.00	- 30,866.15	219,133.85	219,133.85
3030	Research and study contracts	4,319,000.00	- 29,877.16	4,289,122.84	4,289,122.84
3030	<i>Research and study - assigned revenue (IPA R0)</i>	-	-		
3030	<i>Research and study - assigned revenue (Other R0)</i>	-	<i>2,722,813.96</i>	<i>2,722,813.96</i>	<i>2,722,813.96</i>
3030	<i>Research and study - assigned revenue (Other C4)</i>		-		
3040	Events and meetings	323,000.00	99,991.41	422,991.41	422,991.41
3041	<i>Events and meetings - C4</i>	-			
3041	Interpretation	10,000.00	- 3,800.00	6,200.00	6,200.00
3042	Management Board	140,000.00	- 47,530.34	92,469.66	92,469.66
3050	Translation	225,000.00	- 46,224.30	178,775.70	178,775.70
	<b>Total C1</b>	<b>25,200,000.00</b>	<b>- 144,586.18</b>	<b>25,055,413.82</b>	<b>25,055,413.82</b>
	<b>Total (C1, C4, R0)</b>	<b>25,200,000.00</b>	<b>3,019,531.41</b>	<b>28,219,531.41</b>	<b>28,220,169.96</b>

## 1.1.2 Transfers adopted by the Executive Director

45 credit transfers were executed in order to enable high budget execution and the requirements for the final budget forecast (in 2024: 85 credit transfers were made). Most of the budget transfers relate to budget surplus reallocation decisions. The complete list of credit transfers is found in Annex 1 of this report.

## 1.2 Budget Implementation

### 1.2.1 Consolidated budget implementation

Table 3 below summarises the amended budget revenue and actual revenue collected, as well as the final budget appropriations entered in the financial system ABAC.

Entered final budget appropriations show expenditure on fund sources C1, R0, C4 in the current year. Appropriations carried over from previous year(s) include expenditure on R0, C8, C3 and C5 funds sources. The detailed analysis of each appropriations / fund type is given in subsequent chapters.

**Table 3: Summary table for Revenue and Expenditure (in thousand EUR)**

REVENUE (in 000 EUR)			EXPENDITURE (in 000 EUR)										
Source of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations					Appropriations carried forward from previous financial year(s)				
				entered	committed	paid	carried forward	cancel- led	entered	committed	paid	to be carried forward	cancel- led
General Community Subsidy (IC1)	24,902	24,902	Title I Staff	17,145	17,145	16,967	178	-	112		95	-	17
Other revenue - miscellaneous (IC1)	3	3	Title II Administration	1,962	1,962	1,706	257	-	601	-	569	-	32
Other revenue - services rendered (IC1)	150	82	Title III Operating activities	5,948	5,948	2,071	3,877	-	2,988	-	2,989	-	20
Internally Assigned revenue (IC4)	37	38	Expenditure from Internally Assigned revenue (C4 and C5)	37	2	2	36		1	1	1	-	-
Externally Assigned revenue (IPA IR1)	-	-	Expenditure from Externally Assigned revenue (IPA R0)				-		428	280	208	220	-
Externally Assigned revenue (Other IR1)	3,127	3,127	Expenditure from Externally Assigned revenue (Other R0)	3,127	1,216	320	2,807		544	462	460	84	-
<b>TOTAL</b>	<b>28,220</b>	<b>28,152</b>	<b>TOTAL</b>	<b>28,220</b>	<b>26,273</b>	<b>21,066</b>	<b>7,154</b>	<b>-</b>	<b>4,674</b>	<b>743</b>	<b>4,302</b>	<b>304</b>	<b>68</b>

### 1.2.2 General assessment (C1)

The final amended budget of Eurofound was EUR 28,219,531 in 2025. This amount includes appropriations from C1, C4 and new R0 funds of the current year.

The Commission subsidy, as well as miscellaneous and general revenue from services rendered (IC1) totalling EUR 25,055,414 constitute the final general C1 appropriations available for activities authorised in the Programming Document. Final commitments made from C1 appropriations were EUR 25,055,414.

**The final budget implementation rate measured by commitments made from C1 budget appropriations is 100%** (in 2024: 100%) whereas the final execution of payments is 82.8 %. Remaining payments in carry forward commitments (RAL) are to be made in 2026.

The actual payment related to general appropriations carried forward (RAL) totalled EUR 4,311,811, representing 17.2% of the final C1 appropriation. This amount exceeded the original expectation of EUR 3,082,200 by EUR 1,229,611. For comparison, in 2024, EUR 3,700,070 (15.1% of C1 appropriations) were carried forward. The main reasons for increase of carry-forward appropriations resulted from the postponement of 1st payment instalment of the project 'Preparing for the EQLS 2026' to 2026 (ca. EUR 700,000), later-

than expected payments to Network of Correspondents (ca. EUR 190,000) and late commitments made for Ad-Hoc serviced requested by the Commission (ca. EUR 150,000).

Additionally, a remaining budget surplus was reallocated at year-end to essential facilities management services, including building maintenance and EMAS investments under Title 2. This reallocation contributed a further increase of nearly EUR 50,000 to the carry-forward appropriations (budget line 2031 'Facilities Management Services').

Cashed recoveries totalling EUR 36,700 have been appropriated as C4 funds in ABAC. The primary sources of these funds include a EUR 14,000 grant from the Sustainable Energy Authority of Ireland (SEAI) for the installation of solar panels in previous years, and EUR 12,950 from Data Protection Officer (DPO) services provided to another EU agency (EIGE). These amounts are recorded as internal assigned revenue under budget lines IC4 – 5400 'Miscellaneous' and IC4 – 6000 'Services Rendered'.

Overall, EUR 3,127,318 were received from four new Service-Level-Agreements and one Contribution agreement with the Commission. They are available in Eurofound's R0 appropriations arising from external assigned revenue in budget line IR1 – 6000 'Services Rendered'.

### **1.2.3 Consumption of current budget appropriations (C1, C4, R0) – EUR - consolidated**

Table 4 below shows implementation rates for commitments and payments in all budget lines in absolute terms as a percentage in C1, C4 and R0 fund sources. The separate tables showing consumption by fund sources are also included in chapters 1.2.4, 1.2.5 and 1.2.6.

**Table 4: Consumption of current year's appropriations (C1, C4, R0) – EUR**

	TITLE	Final appropriations (1)	Actual Commitments (2)	% Committed (2/1)	Actual Payments (3)	% paid (3/2)	Carry Forward to 2026 (2-3)	% Carried forward	Cancellation of Appropriations
Budget line	<b>Title 1 - Staff C1 only</b>	<b>17,144,993.63</b>	<b>17,144,993.63</b>	<b>100.0%</b>	<b>16,967,405.03</b>	<b>99.0%</b>	<b>177,588.60</b>	<b>1.0%</b>	-
Budget line	<b>Title 1 - Staff (C1, C4, R0)</b>	<b>17,564,597.89</b>	<b>17,548,129.77</b>	<b>99.9%</b>	<b>17,141,045.05</b>	<b>97.6%</b>	<b>423,552.84</b>	<b>2.4%</b>	-
1100	Basic salaries	8,980,024.34	8,980,024.34	100.0%	8,980,024.34	100.0%	-	0.0%	-
1100	Basic salaries - (C4)	12,925.00	-	0.0%	-	n/a	12,925.00	1.1%	-
1101	Family allowances	1,183,027.76	1,183,027.76	100.0%	1,183,027.76	100.0%	-	0.0%	-
	Family allowances - (R0)	7,935.76	7,935.76	100.0%	7,935.76	100.0%	-	0.0%	-
1102	Expatriation allowances	1,264,259.76	1,264,259.76	100.0%	1,264,259.76	100.0%	-	0.0%	-
1103	Secretarial allowances	1,261.24	1,261.24	100.0%	1,261.24	100.0%	-	0.0%	-
1120	Further training for staff	88,831.00	88,831.00	100.0%	72,692.66	81.8%	16,138.34	18.2%	-
1121	Contract agents	608,758.06	608,758.06	100.0%	608,758.06	100.0%	-	0.0%	-
	Contract agents (R0)	44,710.87	44,710.87	100.0%	44,710.87	100.0%	-	0.0%	-
1130	Insurance against sickness	334,683.69	334,683.69	100.0%	334,683.69	100.0%	-	0.0%	-
	Insurance against sickness	1,605.74	1,605.74	100.0%	1,605.74	100.0%	-	0.0%	-
1131	Insurance against accident	37,442.16	37,442.16	100.0%	37,442.16	100.0%	-	0.0%	-
	Insurance against accident (R0)	180.31	180.31	100.0%	180.31	100.0%	-	0.0%	-
1132	Unemployment insurance	74,490.55	74,490.55	100.0%	74,490.55	100.0%	-	0.0%	-
	Unemployment insurance	358.29	358.29	100.0%	358.29	100.0%	-	0.0%	-
1141	Travel expenses for annual leave	251,879.09	251,879.09	100.0%	251,879.09	100.0%	-	0.0%	-
1150	Overtime	-	-	-	-	-	-	0.0%	-
1175	Other services & work sent out	509,661.27	509,661.27	100.0%	386,681.56	75.9%	122,979.71	24.1%	-
	Other services & work sent out - (C4)	2,616.84	-	0.0%	-	0.0%	2,616.84	100.0%	-
	Other services & work sent out - (R0)	334,689.95	334,689.95	0.0%	105,475.54	31.5%	229,214.41	100.0%	-
1176	Seconded officials from Member States	8,399.33	8,399.33	100.0%	8,399.33	-	-	0.0%	-
1177	Trainee officials (stagiaires)	200,058.04	200,058.04	100.0%	200,058.03	100.0%	0.01	0.0%	-
	Trainee officials (stagiaires) - (R0)	11,683.81	11,683.81	100.0%	11,683.81	-	-	0.0%	-
1180	Misc. expend. on staff recruitment	18,813.27	18,813.27	100.0%	8,856.12	47.1%	9,957.15	52.9%	-
1181	Travel expenses	4,792.25	4,792.25	100.0%	4,792.25	100.0%	-	0.0%	-
1182	Installation & resettlement allowances	46,890.41	46,890.41	100.0%	46,890.41	100.0%	-	0.0%	-
1183	Removal expenses	13,103.50	13,103.50	100.0%	13,103.50	100.0%	-	0.0%	-
1184	Temporary daily subsistence allow.	54,404.47	54,404.47	100.0%	54,404.47	100.0%	-	0.0%	-
1190	Salary weightings	3,142,850.10	3,142,850.10	100.0%	3,142,850.10	100.0%	-	0.0%	-
1300	Mission, travel & incidental expenses	143,644.23	143,644.23	100.0%	138,175.54	96.2%	5,468.69	3.8%	-
	Mission, travel & incidental expenses - (C4)	2,897.69	1,971.41	68.0%	1,689.70	58.3%	1,207.99	61.3%	-
1400	Restaurants and canteens	137,571.25	137,571.25	100.0%	126,112.65	91.7%	11,458.60	8.3%	-
1410	Medical services	27,730.00	27,730.00	100.0%	17,550.00	63.3%	10,180.00	36.7%	-
1420	Other welfare expenditure	12,417.86	12,417.86	100.0%	11,011.76	88.7%	1,406.10	11.3%	-
1430	Entertainment & representation expenditure	-	-	-	-	-	-	-	-
	<b>Title 2 - Administration C1 only</b>	<b>1,962,430.67</b>	<b>1,962,430.67</b>	<b>100.0%</b>	<b>1,705,554.62</b>	<b>86.9%</b>	<b>256,876.05</b>	<b>14.0%</b>	-
	<b>Title 2 - Administration (C1, C4, R0)</b>	<b>1,984,768.59</b>	<b>1,965,769.98</b>	<b>99.0%</b>	<b>1,708,893.93</b>	<b>86.9%</b>	<b>275,874.66</b>	<b>14.0%</b>	-
2010	Insurance	54,462.63	54,462.63	100.0%	54,166.13	99.5%	296.50	0.5%	-
	Insurance (C4)	2,132.56	-	0.0%	-	n/a	2,132.56	100.0%	-
2020	Water, gas, electricity, heating	165,105.57	165,105.57	100.0%	139,324.38	84.4%	25,781.19	15.6%	-
2020	Water, gas, electricity, heating - (C4)	2,866.05	-	0.0%	-	n/a	2,866.05	100.0%	-
2030	Cleaning and maintenance	1,210.15	1,210.15	100.0%	1,210.15	100.0%	-	0.0%	-
2031	Facilities management	446,080.51	446,080.51	100.0%	302,534.72	67.8%	143,545.79	32.2%	-
2040	Fitting out of premises	136,941.66	136,941.66	100.0%	120,776.52	88.2%	16,165.14	11.8%	-
	Fitting out of premises (C4)	14,000.00	-	0.0%	-	n/a	14,000.00	100.0%	-
2090	Other expenditure	-	-	0.0%	-	n/a	-	n/a	-
2100	Rent	28,282.00	28,282.00	100.0%	28,282.00	100.0%	-	0.0%	-
2200	Technical equipment	12,071.79	12,071.79	100.0%	9,590.29	79.4%	2,481.50	20.6%	-
2204	Electronic office equipment	1,021,440.46	1,021,440.46	100.0%	962,633.47	94.2%	58,806.99	5.8%	-
	Electronic office equipment (R0)	3,339.31	3,339.31	100.0%	3,339.31	100.0%	-	0.0%	-
2210	Furniture	10,031.87	10,031.87	100.0%	4,053.87	40.4%	5,978.00	59.6%	-
2230	Vehicles and transportation	750.00	750.00	100.0%	140.29	18.7%	609.71	81.3%	-
2250	Library expenses	53,328.76	53,328.76	100.0%	52,454.24	98.4%	874.52	1.6%	-
2300	Stationery and office supplies	1,818.04	1,818.04	100.0%	1,799.40	99.0%	18.64	1.0%	-
2310	Other current administrative expenditure	17,500.00	17,500.00	100.0%	17,351.35	99.2%	148.65	0.8%	-
2400	Postage & delivery charges	873.35	873.35	100.0%	852.35	97.6%	21.00	2.4%	-
2410	Telecommunication	12,533.88	12,533.88	100.0%	10,385.46	82.9%	2,148.42	17.1%	-

	TITLE	Final appropriations (1)	Actual Commitments (2)	% Committed (2/1)	Actual Payments (3)	% paid (3/2)	Carry Forward to 2026 (2-3)	% Carried forward	Cancellation of Appropriations
	<b>Title 3 - Operational C1</b>	<b>5,947,989.52</b>	<b>5,947,989.52</b>	<b>100.0%</b>	<b>2,070,643.43</b>	<b>34.8%</b>	<b>3,877,346.09</b>	<b>65.2%</b>	-
	<b>Title 3 - Operational (C1, C4, R0)</b>	<b>8,670,803.48</b>	<b>6,759,287.56</b>	<b>78.0%</b>	<b>2,215,741.47</b>	<b>25.6%</b>	<b>6,455,062.01</b>	<b>74.4%</b>	-
3000	Information management and web	576,764.73	576,764.73	100.0%	384,919.73	66.7%	191,845.00	33.3%	-
3010	Publication and production	162,531.33	162,531.33	100.0%	142,309.46	87.6%	20,221.87	12.4%	-
3012	Marketing and promotion	219,133.85	219,133.85	100.0%	216,461.19	98.8%	2,672.66	1.2%	-
3030	Research and study contracts	4,289,122.84	4,289,122.84	100.0%	833,174.07	19.4%	3,455,948.77	80.6%	-
3030	<i>Research and study - assigned revenue (IPA R0)</i>						-		
3030	<i>Research and study - assigned revenue (Other R0)</i>	2,722,813.96	811,298.04	29.8%	145,098.04	17.9%	2,577,715.92	94.7%	
3030	<i>Research and study - assigned revenue (Other C4)</i>						-		
3040	Events and meetings	422,991.41	422,991.41	100.0%	262,627.51	62.1%	160,363.90	37.9%	-
3041	<i>Events and meetings - C4</i>								
3041	Interpretation	6,200.00	6,200.00	100.0%	6,200.00	100.0%	-	0.0%	-
3042	Management Board	92,469.66	92,469.66	100.0%	71,124.02	76.9%	21,345.64	23.1%	-
3050	Translation	178,775.70	178,775.70	100.0%	153,827.45	86.0%	24,948.25	14.0%	-
									-
	<b>Total C1</b>	<b>25,055,413.82</b>	<b>25,055,413.82</b>	<b>100.0%</b>	<b>20,743,603.08</b>	<b>82.8%</b>	<b>4,311,810.74</b>	<b>17.2%</b>	-
	<b>Total (C1, C4, R0)</b>	<b>28,220,169.96</b>	<b>26,273,187.31</b>	<b>93.1%</b>	<b>21,065,680.45</b>	<b>74.6%</b>	<b>7,154,489.51</b>	<b>25.4%</b>	-

#### 1.2.4 Consumption of general appropriations (C1) – EUR

Table 5 below summarises general appropriations and their consumption in 2025. Totalling to EUR 25,055,414, they consist of the Commission subsidy, as well as miscellaneous and general revenue such as contribution from Norway towards running of Eurofound's Network of Correspondents.

**Table 5: Consumption of general appropriations (C1) – EUR**

C1								
B. L.	Official Budget Item Description	Appropriation (1)	Committed (Amount Accepted) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	BASIC SALARIES	8,980,024.34	8,980,024.34	100.00%	8,980,024.34	100.00%	-	-
A-1101	FAMILY ALLOWANCES	1,183,027.76	1,183,027.76	100.00%	1,183,027.76	100.00%	-	-
A-1102	EXPATRIATION ALLOW	1,264,259.76	1,264,259.76	100.00%	1,264,259.76	100.00%	-	-
A-1103	SECRETARIAL ALLOW	1,261.24	1,261.24	100.00%	1,261.24	100.00%	-	-
A-1120	FURTH TRAIN STAFF	88,831.00	88,831.00	100.00%	72,692.66	81.83%	-	16,138.34
A-1121	CONTRACT AGENTS	608,758.06	608,758.06	100.00%	608,758.06	100.00%	-	-
A-1130	INSUR SICKNESS	334,683.69	334,683.69	100.00%	334,683.69	100.00%	-	-
A-1131	INSUR ACC & OCC DIS	37,442.16	37,442.16	100.00%	37,442.16	100.00%	-	-
A-1132	UNEMPLOYMENT INSUR	74,490.55	74,490.55	100.00%	74,490.55	100.00%	-	-
A-1141	TRAV EXP ANN LEAVE	251,879.09	251,879.09	100.00%	251,879.09	100.00%	-	-
A-1175	OTHER SERVICES & WOR	509,661.27	509,661.27	100.00%	386,681.56	75.87%	-	122,979.71
A-1176	OFF SECOND MS BODIES	8,399.33	8,399.33	100.00%	8,399.33	100.00%	-	-
A-1177	TRAINEE OFF (STAG )	200,058.04	200,058.04	100.00%	200,058.03	100.00%	-	0.01
A-1180	MISC EXP RECRUITM	18,813.27	18,813.27	100.00%	8,856.12	47.07%	-	9,957.15
A-1181	TRAVEL EXPENSES	4,792.25	4,792.25	100.00%	4,792.25	100.00%	-	-
A-1182	INST RESET &TR ALL	46,890.41	46,890.41	100.00%	46,890.41	100.00%	-	-
A-1183	REMOVAL EXPENSES	13,103.50	13,103.50	100.00%	13,103.50	100.00%	-	-
A-1184	TEMP DAY SUBS ALL	54,404.47	54,404.47	100.00%	54,404.47	100.00%	-	-
A-1190	SALARY WEIGHTINGS	3,142,850.10	3,142,850.10	100.00%	3,142,850.10	100.00%	-	-
A-1300	MISS TRAV &INCID EXP	143,644.23	143,644.23	100.00%	138,175.54	96.19%	-	5,468.69
A-1400	RESTAUR & CANTEENS	137,571.25	137,571.25	100.00%	126,112.65	91.67%	-	11,458.60
A-1410	MEDICAL SERVICES	27,730.00	27,730.00	100.00%	17,550.00	63.29%	-	10,180.00
A-1420	OTHER WELFARE EXP	12,417.86	12,417.86	100.00%	11,011.76	88.68%	-	1,406.10
		<b>17,144,993.63</b>	<b>17,144,993.63</b>	<b>100.00%</b>	<b>16,967,405.03</b>	<b>0.99%</b>	-	<b>177,588.60</b>
A-2010	INSURANCE	54,462.63	54,462.63	100.00%	54,166.13	99.46%	-	296.50
A-2020	WAT GAS ELECT &HEAT	165,105.57	165,105.57	100.00%	139,324.38	84.39%	-	25,781.19
A-2030	CLEANING AND MAINT	1,210.15	1,210.15	100.00%	1,210.15	100.00%	-	-
A-2031	FACILITIES MANAGT	446,080.51	446,080.51	100.00%	302,534.72	67.82%	-	143,545.79
A-2040	FITTING OUT OF PREM	136,941.66	136,941.66	100.00%	120,776.52	88.20%	-	16,165.14
A-2090	OTH EXP BUILD	-	-	0.00%			-	
A-2100	RENT	28,282.00	28,282.00	100.00%	28,282.00	100.00%	-	-
A-2200	TECHNICAL EQUIPMENT	12,071.79	12,071.79	100.00%	9,590.29	79.44%	-	2,481.50
A-2204	IT INFRASTRUCTURE	1,021,440.46	1,021,440.46	100.00%	962,633.47	94.24%	-	58,806.99
A-2210	FURNITURE	10,031.87	10,031.87	100.00%	4,053.87	40.41%	-	5,978.00
A-2230	VEHICLES & TRANSPORT	750.00	750.00	100.00%	140.29	18.71%	-	609.71
A-2250	LIBRARY EXPENSES	53,328.76	53,328.76	100.00%	52,454.24	98.36%	-	874.52
A-2300	STAT & OFF SUPPLIES	1,818.04	1,818.04	100.00%	1,799.40	98.97%	-	18.64
A-2310	OTHER CURRENT ADMIN	17,500.00	17,500.00	100.00%	17,351.35	99.15%	-	148.65
A-2400	POST & DELIV CHARGES	873.35	873.35	100.00%	852.35	97.60%	-	21.00
A-2410	TEL COMM	12,533.88	12,533.88	100.00%	10,385.46	82.86%	-	2,148.42
		<b>1,962,430.67</b>	<b>1,962,430.67</b>	<b>100%</b>	<b>1,705,554.62</b>	<b>12.50%</b>	-	<b>256,876.05</b>

C1								
B. L.	Official Budget Item Description	Appropriation (1)	Committed (Amount Accepted) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
		<b>1,962,430.67</b>	<b>1,962,430.67</b>	<b>100%</b>	<b>1,705,554.62</b>	<b>12.50</b>	-	<b>256,876.05</b>
B3-000	INFORMATION MANAGEMENT AND WEB	576,764.73	576,764.73	100.00%	384,919.73	66.74%	-	191,845.00
B3-010	PUBLICATION AND PRODUCTION	162,531.33	162,531.33	100.00%	142,309.46	87.56%	-	20,221.87
B3-012	MARKETING AND PROMOTION	219,133.85	219,133.85	100.00%	216,461.19	98.78%	-	2,672.66
B3-030	RESEARCH AND STUDY CONTRACTS	4,289,122.84	4,289,122.84	100.00%	833,174.07	19.43%	-	3,455,948.77
B3-040	EVENTS & MEETINGS	422,991.41	422,991.41	100.00%	262,627.51	62.09%	-	160,363.90
B3-041	INTERPRETATION	6,200.00	6,200.00	100.00%	6,200.00	100.00%	-	-
B3-042	MANAGEMENT BOARD	92,469.66	92,469.66	100.00%	71,124.02	76.92%	-	21,345.64
B3-050	TRANSLATION	178,775.70	178,775.70	100.00%	153,827.45	86.04%	-	24,948.25
		<b>5,947,989.52</b>	<b>5,947,989.52</b>	<b>100.00%</b>	<b>2,070,643.43</b>	<b>34.81%</b>	-	<b>3,877,346.09</b>
	Sum:	<b>25,055,413.82</b>	<b>25,055,413.82</b>	<b>100.00%</b>	<b>20,743,603.08</b>	<b>82.79%</b>	-	<b>4,311,810.74</b>

## 1.2.5 Consumption of internal assigned revenue (C4) – EUR

Table 6 below summarises appropriations and consumption of internally assigned revenue in C4 fund source only.

Cashed recoveries of expenses amounting to EUR 37,438 are appropriated as C4 funds in ABAC. The available C4 funds consist of:

- EUR 14,000 received as a grant from the Sustainable Energy Authority of Ireland (SEAI) for the installation of solar panels in previous years;
- EUR 12,950 from Data Protection Officer (DPO) services provided to another EU agency (EIGE); and
- Additional recoveries from various expenses (such as missions), charges, and overpayments.

**Table 6: Consumption of internal assigned revenue appropriations (C4)**

C4								
B. L.	Official Budget Item Desc	Appropriation (1)	Committed (Amount Accepted) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	BASIC SALARIES	12925.00	0.00	0.00%			12,925.00	
A-1175	OTHER SERVICES & WOR	2616.84	0.00	0.00%	0.00	0.00%	2,616.84	0
A-1177	TRAINEE OFF (STAG )	0.00	0.00	0.00%	0.00	0.00%	-	0
A-1300	MISS TRAV & INCID EXP	2897.69	1971.41	68.03%	1,689.70	58.31%	926.28	281.71
	<b>Title 1: Staff</b>	<b>18,439.53</b>	<b>1,971.41</b>	<b>10.7%</b>	<b>1,689.70</b>	<b>9.2%</b>	<b>16,468.12</b>	<b>281.71</b>
A-2010	INSURANCE	2132.56	0.00	0.00%			2,132.56	
A-2020	WAT GAS ELECT & HEAT	2866.05	0.00	0.00%			2,866.05	
A-2040	FITTING OUT OF PREM	14000.00	0.00	0.00%			14,000.00	
	<b>Title 2: Administration</b>	<b>18,998.61</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>18,998.61</b>	<b>-</b>
	<b>Sum:</b>	<b>37,438.14</b>	<b>1,971.41</b>	<b>5.27%</b>	<b>1,689.70</b>	<b>4.51%</b>	<b>35,466.73</b>	<b>281.71</b>

## 1.2.6 Consumption of external assigned revenue (R0) – EUR

Overall, there were EUR 4,131,084 available for consumption in R0 appropriation 2025. Thereof EUR 1,003,766 arose from carry overs from 2024 (tables 7 and 8) and EUR 3,127,318 related to new assigned revenue in 2025, (table 9). At the end of 2025, total appropriations carried over to 2026 amounted to EUR 3,111,266.

Table 7 below summarises appropriations and consumption of ('carry over') external assigned revenue relating to past and current IPA agreements and contributions towards the European Working Conditions Surveys in R0 fund source only.

**Table 7: Consumption of new and old ('carry over') appropriations relating to the past and current IPA agreements and contributions towards the EWCS**

Budget line	Item	Carry Forward/Over Balance of 2024	New Appropriations in 2025	Commitments in 2025	Appropriations cancelled	Payments in 2025	Carry forward/over to 2026
<b>IPA 2018 402-940</b>							
3030	Research and study contracts	36,202.22					36,202.22
<b>TOTAL 'IPA 2018 402-940' - R0</b>		<b>36,202.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,202.22</b>
Budget line	Item	Carry Forward/Over Balance of 2025	New Appropriations in 2025	Commitments in 2025	Appropriations cancelled	Payments in 2025	Carry forward/over to 2026
<b>IPA 2023 -700001546</b>							
1100-1190	Salary Relates costs	125,825.00		125,824.19		83,908.16	41,916.84
1300	Missions	5,000.00		5,000.00		4,139.34	860.66
	<b>Total</b>	<b>130,825.00</b>	<b>0.00</b>	<b>130,824.19</b>	<b>0.00</b>	<b>88,047.50</b>	<b>42,777.50</b>
3010	Publication	8,259.49	0.00	8,259.49		6,262.00	1,997.49
3030	Research and study contracts	208,262.12	0.00	96,490.37		86,949.32	121,312.80
3040	Meetings and Events	11,092.54	0.00	11,092.54		10,646.54	446.00
3050	Translations	33,702.50	0.00	33,702.50		16,210.50	17,492.00
	<b>Total</b>	<b>261,316.65</b>	<b>0.00</b>	<b>149,544.90</b>		<b>120,068.36</b>	<b>141,248.29</b>
<b>TOTAL IPA '2023 700001546' - R0</b>		<b>392,141.65</b>	<b>0.00</b>	<b>280,369.09</b>		<b>208,115.86</b>	<b>184,025.79</b>
Budget line	Item	Carry Forward/Over Balance of 2025	New Appropriations in 2025	Commitments in 2025	Appropriations cancelled	Payments in 2025	Carry forward/over to 2026
<b>Other assigned revenue</b>							
3030	Research and study contracts						
	Belgium participation in 7 <sup>th</sup> EWCS (2019)	4,500.00		0.00		0.00	4,500.00
	Slovenia participation in 7 <sup>th</sup> EWCS (2019)	3,675.92		0.00		0.00	3,675.92
	Norway participation in 7 <sup>th</sup> EWCS (2019)	5,190.23		0.00		0.00	5,190.23
	Switzerland participation in 7 <sup>th</sup> EWCS (2019)	4,499.82		0.01		0.00	4,499.82
	Belgium participation in EWCS (2024)	239,300.00		235,800.00		235,800.00	3,500.00
	Slovenia participation in EWCS (2024)	29,099.00		25,599.00		25,599.00	3,500.00
	Norway participation in EWCS (2024)	102,761.46		99,261.46		97,019.47	5,741.99
	Switzerland participation in EWCS (2024)	105,012.01		101,511.99		101,511.99	3,500.02
<b>TOTAL 'Other Assigned Revenue' -</b>		<b>494,038.44</b>	<b>0.00</b>	<b>462,172.46</b>	<b>0.00</b>	<b>459,930.46</b>	<b>34,107.98</b>

In the beginning of 2025, cumulative appropriations arising from assigned revenue relating to the past and current IPA agreements and contributions towards the European Working Conditions Surveys from previous years amounted to EUR 922,382. This figure included

- a small balance of EUR 36,202 still available from the IPA grant agreement 2018-402-940 which overall totalled to EUR 550,000. This balance is still available in R0 appropriations and will be made available in general commitment appropriations in the future budgets.
- the balance of EUR 392,142 still available from the current IPA agreement 700001546
- EUR 494,038 from contributions from EU member states and other countries towards the European Working Conditions Surveys. Thereof, EUR 476,172 relate to contributions received in 2023 and EUR 17,866 relate to the already concluded 7th European Working Conditions Survey and represent the fee for Eurofound's overheads. It will eventually be made available for general commitment appropriations in the future budgets.

In 2025, no new contributions were received towards the EWCS or other projects.

The carry over balance for the past and current IPA agreements and contributions towards the European Working Conditions Survey stood at EUR 254,336 in R0 appropriations at the year end.

Table 8 summarises the current status of 'carry over' appropriations originating from the past and expired Service Level Agreements on Pilot Project on 'Minimum Wages'.

**Table 8: Consumption of old ('carry over') appropriations related to the Service Level Agreement on Pilot Project: 'Minimum Wages'**

	Item	Carry Forward/Over Balance of 2025	New Appropriations in 2025	Commitments in 2025	Appropriations cancelled / reclassified in 2025	Payments in 2025	Carry forward/over to 2026
<b>Budget line</b>	<b>Pilot Project on Minimum Wage (Service Level Agreement)</b>						
1100-1190	Salary related costs	198.70	0.00	0.00	198.70	0.00	0.00
	<b>Total</b>	<b>198.70</b>	<b>0.00</b>	<b>0.00</b>	<b>198.70</b>	<b>0.00</b>	<b>0.00</b>
3010	Publication and production	10,757.00	0.00	0.00	10,757.00	0.00	0.00
3030	Research and study contracts	65,864.72	0.00	0.00	15,864.72	0.00	50,000.00
3040	Events and meetings	4,563.24	0.00	0.00	4,563.24	0.00	0.00
	<b>Total</b>	<b>81,184.96</b>	<b>0.00</b>	<b>0.00</b>	<b>31,184.96</b>	<b>0.00</b>	<b>50,000.00</b>
<b>TOTAL Pilot Project on Minimum Wages (SLA) - R0</b>		<b>81,383.66</b>	<b>0.00</b>	<b>0.00</b>	<b>31,383.66</b>	<b>0.00</b>	<b>50,000.00</b>

At the end of 2020, Eurofound entered into a three-year Service Level Agreement (SLA) with DG EMPL to carry out a Pilot Project on Minimum Wages. EUR 1,000,000 funding was received and appropriated in R0 fund source. The agreement has now expired and the balance available in appropriations stood at EUR 81,384 at the year end 2024. Thereof, EUR 50,000 will be charged to Eurofound overheads and included as income in the future general budget appropriations. The remaining balance, EUR 31,384 was refunded to DG EMPL in 2025.

Table 9 summarises the current status of appropriations originating from the new Service Level Agreements and Contribution agreements.

**Table 9: Consumption of appropriations related to the new Service Level Agreements and Contribution Agreement**

	Item	Carry Forward/Over Balance of 2025	New Appropriations in 2025	Commitments in 2025	Appropriations cancelled	Payments in 2025	Carry forward/over to 2026
<b>Budget line</b>	<b>SLA: Network for analysis and promotion of EU social dialogue- 240003</b>						
1100-1190 -	Salary related costs (Contract agent)	0.00	186,475.38	186,475.38		103,168.81	83,306.57
2204	IT Infrastructure and web	0.00	3,339.31	3,339.31		3,339.31	-
3030	Research and study contracts	0.00	1,310,053.31	300,000.00		-	1,310,053.31
<b>TOTAL (240003):</b>		<b>0.00</b>	<b>1,499,868.00</b>	<b>489,814.69</b>	<b>0.00</b>	<b>106,508.12</b>	<b>1,393,359.88</b>
<b>Budget line</b>	<b>SLA: Database on lower pay rates set in collective agreements for low paid jobs - 240002</b>						
3030	Research and study contracts	0	178,500.00	130,098.04		130,098.04	48,401.96
<b>TOTAL (240002):</b>		<b>0.00</b>	<b>178,500.00</b>	<b>130,098.04</b>	<b>0.00</b>	<b>130,098.04</b>	<b>48,401.96</b>
<b>Budget line</b>	<b>SLA: Documenting the best practices from experiences concerning the organisation and reduction of working time in Europe - 240105</b>						
1175	Work sent out		120,222.95	120,222.95		57,097.70	63,125.25
1177	Trainee officials (stagiaires)		11,683.81	11,683.81		11,683.81	0.00
3030	Research and study contracts		392,043.24	381,200.00		15,000.00	377,043.24
<b>TOTAL (240105):</b>		<b>0.00</b>	<b>523,950.00</b>	<b>513,106.76</b>	<b>0.00</b>	<b>83,781.51</b>	<b>440,168.49</b>
<b>Budget line</b>	<b>SLA: Productivity, employment, and wages in the age of artificial intelligence (AI) - methodologies and impacts - 250001</b>						
1175	Work sent out	0	82,782.59	82,782.59		0.00	82,782.59
3030	Research and study contracts	0	442,217.41	0.00		-	442,217.41
<b>TOTAL (240001):</b>		<b>0.00</b>	<b>525,000.00</b>	<b>82,782.59</b>	<b>0.00</b>	<b>0.00</b>	<b>525,000.00</b>
<b>Budget line</b>	<b>Contribution Agreement: Data warehouse on employment, green jobs, skills, working and living conditions and industrial relations S20250012</b>						
3030	Research and study contracts	0	400,000.00	0.00		-	400,000.00
<b>TOTAL (S20250012):</b>		<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>

In 2025, Eurofound had five new agreements:

- a 36-month Service Level Agreement 'Network for analysis and promotion of EU social dialogue' amounting to 2,999,736 EUR with DG Employment, Social Affairs and Inclusion which was signed on 16 December 2024.
- a 36-month Service Level Agreement 'Documenting the best practices from experiences concerning the organisation and reduction of working time in Europe' amounting to 1,335,109 EUR with DG Employment, Social Affairs and Inclusion which was signed on 16 December 2024.
- a 36-month Service Level Agreement 'Database on lower pay rates set in collective agreements' amounting to 239,400 EUR with DG Employment, Social, Affairs and Inclusion which was signed on 16 December 2024.
- a 36-month Service Level Agreement 'Productivity, employment, and wages in the age of artificial intelligence (AI) - methodologies and impacts' amounting to EUR 1,500,000 with DG Employment, Social Affairs and Inclusion which was signed on 28 October 2025.
- a 28-month Lakehouse Contribution Agreement: 'Data warehouse on employment, green jobs, skills, working and living conditions and industrial relations' amounting to EUR 1,200,000 with DG Employment, Social, Affairs and Inclusion which was signed 7 November 2025.

Overall, EUR 3,127,318 was received and included as external assigned revenue in R0 fund source. EUR 2,806,930 was carried over to 2026.

### **1.2.7 Consumption of previous year's carry forward appropriations (C8 and C3) – EUR**

The tables below show the consumption of carry forward commitments from 2024. The overall cancellation rate stands at 1.8 % (in 2024: 2.4 %).

The cancellations primarily related to orders and services which suppliers/contractors did not deliver.

**Table 10: Consumption of carry forward commitments (C8)**

<b>C8</b>								
<b>B. L.</b>	<b>Official Budget Item Desc</b>	<b>Appropriation (1)</b>	<b>Committed (Amount Accepted)</b>	<b>% Committed (2/1)</b>	<b>Paid (3)</b>	<b>% Paid (3/1)</b>	<b>Balance Commitment (1-2) - Cancelled</b>	<b>Cancelled %</b>
A-1120	FURTH TRAIN STAFF	15,269.06	9,561.02	62.62%	9,561.02	62.6%	5,708.04	37.4%
A-1175	OTHER SERVICES & WOR	51,206.93	47,348.47	92.46%	47,348.47	92.5%	3,858.46	7.5%
A-1300	MISS TRAV & INCID EXP	10,605.33	9,872.80	93.09%	9,872.80	93.1%	732.53	6.9%
A-1400	RESTAUR & CANTEENS	22,917.20	22,917.20	100.00%	22,917.20	100.0%	-	0.0%
A-1410	MEDICAL SERVICES	10,696.05	4,590.05	42.91%	4,590.05	42.9%	6,106.00	57.1%
A-1420	OTHER WELFARE EXP	1,092.32	650.00	59.51%	650.00	59.5%	442.32	40.5%
		<b>111,786.89</b>	<b>94,939.54</b>	<b>84.9%</b>	<b>94,939.54</b>	<b>84.9%</b>	<b>16,847.35</b>	<b>15.1%</b>
A-2010	INSURANCE	299.18	299.18	100.00%	299.18	100.0%	-	0.0%
A-2020	WAT GAS ELECT & HEAT	37,981.81	31,006.90	81.6%	31,006.90	81.6%	6,974.91	18.4%
A-2030	CLEANING AND MAINT	500.00	500.00	100.0%	500.00	100.0%	-	0.0%
A-2031	FACILITIES MANAGT	144,945.39	141,360.07	97.5%	141,360.07	97.5%	3,585.32	2.5%
A-2040	FITTING OUT OF PREM	602.91	602.91	100.0%	602.91	100.0%	-	0.0%
A-2200	TECHNICAL EQUIPMENT	1,488.64	779.64	52.4%	779.64	52.4%	709.00	47.6%
A-2204	IT INFRASTRUCTURE	398,508.83	383,773.25	96.3%	383,773.25	96.3%	14,735.58	3.7%
A-2210	FURNITURE	976.94	889.62	91.1%	889.62	91.1%	87.32	8.9%
A-2250	LIBRARY EXPENSES	2,092.28	478.17	22.9%	478.17	22.9%	1,614.11	77.1%
A-2310	OTHER CURRENT ADMIN	100.00	100.00	100.0%	100.00	100.0%	-	0.0%
A-2410	TEL COMM	13,075.41	9,076.72	69.4%	9,076.72	69.4%	3,998.69	30.6%
		<b>600,571.39</b>	<b>568,866.46</b>	<b>94.7%</b>	<b>568,866.46</b>	<b>911.2%</b>	<b>31,704.93</b>	<b>5.3%</b>
B3-000	INFORMATION MANAGEMENT AND WEB	252,611.98	252,611.98	100.0%	252,611.98	100.0%	-	0.0%
B3-010	PUBLICATION AND PRODUCTION	9,906.22	9,906.22	100.0%	9,906.22	100.0%	-	0.0%
B3-012	MARKETING AND PROMOTION	130,008.79	129,606.50	99.7%	129,606.50	99.7%	402.29	0.3%
B3-030	RESEARCH AND STUDY CONTRACTS	2,552,170.42	2,539,575.04	99.5%	2,539,575.04	99.5%	12,595.38	0.5%
B3-040	EVENTS & MEETINGS	321.45	66.50	20.7%	66.50	20.7%	254.95	79.3%
B3-042	MANAGEMENT BOARD	25,472.39	19,392.70	76.1%	19,392.70	76.1%	6,079.69	23.9%
B3-050	TRANSLATION	17,835.00	17,661.00	99.0%	17,661.00	99.0%	174.00	1.0%
		<b>2,988,326.25</b>	<b>2,968,819.94</b>	<b>99.3%</b>	<b>2,968,819.94</b>	<b>99.3%</b>	<b>19,506.31</b>	<b>0.7%</b>
	<b>Sum:</b>	<b>3,700,684.53</b>	<b>3,632,625.94</b>	<b>98.2%</b>	<b>3,632,625.94</b>	<b>98.2%</b>	<b>68,058.59</b>	<b>1.8%</b>

**Table 11: Consumption of carry forward commitments (C3)**

N/A. There were no C3 appropriations in 2025.

### 1.2.8 Consumption of previous year's carry over appropriations (C5) – EUR

Table 12 summarises carry over appropriations and consumption of internally assigned revenue in C5 fund source only.

In title 1, there were some funds available related to recoveries of mission and other costs.

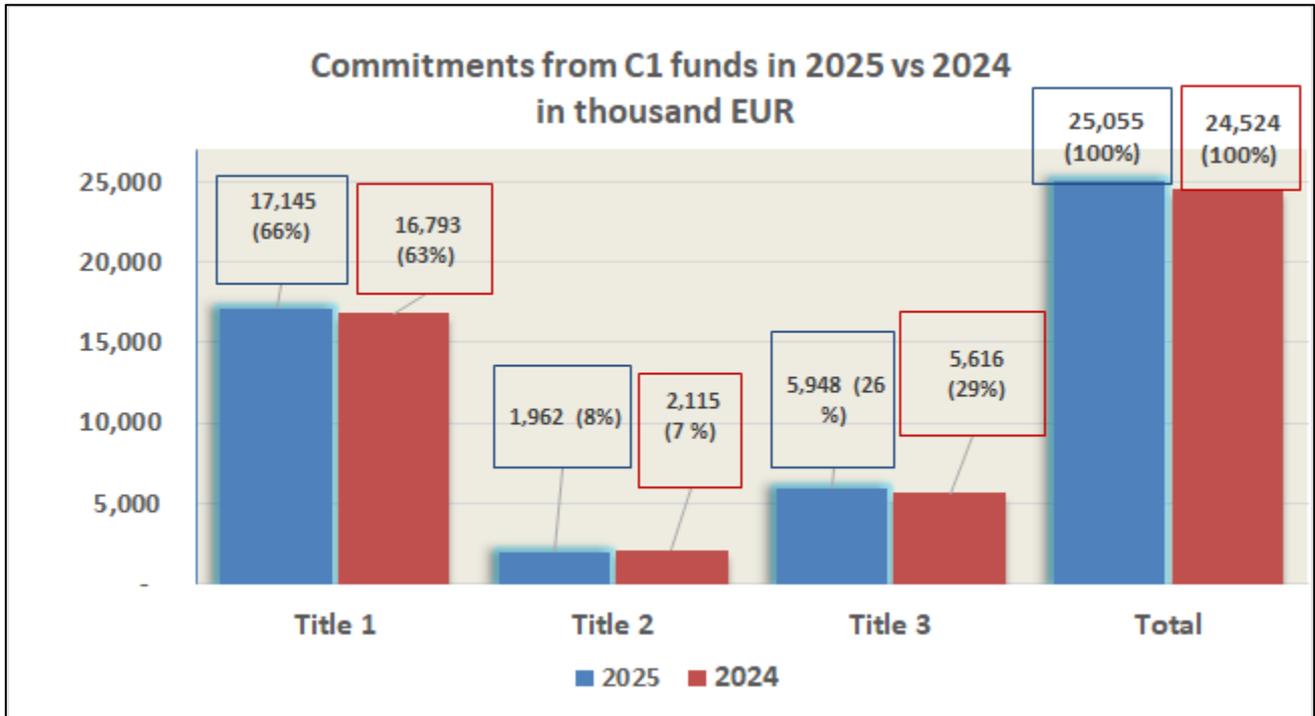
**Table 12: Consumption of carry over appropriations (C5)**

C5								
B. L.	Official Budget Item Desc	Appropriation (1)	Committed (Amount Accepted) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	MISS TRAV & INCID EXP	861.99	861.99	100.00%	861.99	100.00%	0	0
	<b>TITLE 1: Staff</b>	<b>861.99</b>	<b>861.99</b>	<b>100.00%</b>	<b>861.99</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>

### 1.2.9 Comparison of commitments by titles in 2025 and 2024 (C1 only).

The graph below shows the breakdown of commitments from C1 fund source in 2025 and 2024. Overall, there were EUR 531,000 (or 2.2 %) more available in 2025 general budget appropriations. Traditionally, Eurofound's subsidy includes a modest ca. 2 % inflation-based indexation.

**Graph 1: Comparison of commitments by titles in 2024 and 2023 (C1)**



**1.2.10 Budget outturn result (EUR)**

Calculation of the Budget Outturn: The revenue entered in the accounts is the amount actually received during the course of the year. For the purposes of calculating the budget outturn for the year, expenditure comprises payments made against the year's appropriations plus any of the appropriations for that year that are carried over to the following year. Payments made against the year's appropriations means payments that are made by the accounting officer by 31 December of the financial year.

The following are added to or deducted from the resulting figure:

- the net balance of cancellations of payment appropriations carried over from previous years and any payments which, because of fluctuations in the euro rate, exceed non-differentiated appropriations carried over from the previous year; and
- the balance of exchange-rate gains and losses recorded during the year.

Payment appropriations carried over include automatic carryovers and carryovers by decision.

The cancellation of unused payment appropriations carried over from the previous year shows the cancellations of appropriations carried over automatically and by decision. It also includes adjustment for carry-over from previous year appropriations available at 31.12 arising from assigned revenue

**Table 13: Budget Outturn results in 2025**

The balance of the budget outturn account for the financial year 2025 shows a zero-balance, this means no funds to be returned to the Commission.

	Title	2025	2024	EUR
<b>Revenue</b>				
Balancing Commission subsidy		24,902,111	24,329,758	
Other subsidy from Commission		0	0	
Misc. revenue - general		0	21,500	
Misc. revenue – internal assigned		24,513	38,092	
Other revenue from admin. operations		3,137	630	
Services rendered - General		82,107	75,089	
Services rendered – Internal assigned revenue		12,925	2,250	
Services rendered – External assigned revenue		3,127,318	401,547	
	<b>TOTAL REVENUE (a)</b>	<b>28,152,111</b>	<b>24,868,866</b>	
<b>Expenditure</b>				
<i>Staff</i>	1			
Payments		(17,229,955)	(16,883,114)	
Appropriations carried over to the following year		(466,330)	(113,481)	
<i>Administrative Expenses</i>	2			
Payments		(1,708,894)	(1,516,534)	
Appropriations carried over to the following year		(275,875)	(600,571)	
<i>Operating Expenses</i>	3			
Payments		(2,795,740)	(3,378,338)	
Appropriations carried over to the following year		(6,716,620)	(3,991,260)	
	<b>TOTAL EXPENDITURE (b)</b>	<b>(29,193,414)</b>	<b>(26,483,298)</b>	
	<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>(1,041,303)</b>	<b>(1,614,432)</b>	
Cancellation of unused payment appropriations carried over from year n-1		68,059	97,127	
Adjustment for carry-over from previous year appropriations available at 31.12 arising from assigned revenue		973,244	1,517,305	
Exchange differences for the year (gain +/-loss -)		0	0	
	<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>0</b>	<b>0</b>	
Balance year N-1		0	14,028	
Positive balance from year N-1 reimbursed in year N to the Commission		0	(14,028)	
Result used for determining amounts in general accounting		0	0	
Commission subsidy - agency registers accrued revenue / Commission accrued expense		24,902,111	24,329,758	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in 2025</b>		<b>0</b>	<b>0</b>	

## 2. Multi-annual overview

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

## 3. Revenue

### 3.1 Nature of Revenue

Table 14 below shows the revenue entered in the amending budget, recovery orders established, revenue actually cashed as well as the amounts outstanding at the end of year 2025.

As in previous years, the Commission subsidy is the main source of general revenue (99.4 %). Of all revenues in 2025, the Commission subsidy constitutes 88.5%.

**Table 14: Nature of revenue in Eurofound's budget in EUR**

Budget Item	Type of revenue	Revenue in amending budget 2025	Entitlement established	Revenue received	Revenue received %	O/S at year end
1000 – IC1	European Union subsidy	24,902,111	24,902,111	24,902,111	100%	-
5400 – IC1	Miscellaneous Revenue	-				-
5400 – IC4	Miscellaneous Revenue – Assigned	23,875	25,013	24,513	102.7%	500
5900 – IC1	Other Revenue from admin. operations	3,137	3,137	3,137	100.0%	
6000 – IC1	Services Rendered – General	150,166	82,107	82,107	54.7%	-
6000 – IC4	Services Rendered – Internal Assigned	12,925	12,925	12,925	100.0%	-
6000 – IR1	Services Rendered – External Assigned	3,127,318	3,127,318	3,127,318	100%	-
	<b>Total</b>	<b>28,219,531</b>	<b>28,152,611</b>	<b>28,152,111</b>	<b>100%</b>	<b>500</b>

The Commission subsidy as well as miscellaneous and general revenue from services rendered (IC1) totalling to EUR 25,055,413 constitute the general C1 final appropriations in ABAC.

Cashed recoveries of expenses amounting to EUR 37,438 are appropriated as C4 funds in ABAC. The available C4 funds consist of:

- EUR 14,000 received as a grant from the Sustainable Energy Authority of Ireland (SEAI) for the installation of solar panels in previous years;
- EUR 12,950 from Data Protection Officer (DPO) services provided to another EU agency (EIGE); and
- Additional recoveries from various expenses (such as missions), charges, and overpayments.

These amounts are recorded as internal assigned revenue under the following budget lines: IC4 – 5400 ‘Miscellaneous’, and IC4 – 6000 ‘Services Rendered’.

Eurofound received EUR 3,127,318 in prefinancing payments from four new Service-Level Agreements and one Contribution Agreement with DG EMPL. These funds are recorded under R0 appropriations as external assigned revenue in budget line IR1 – 6000 ‘Services Rendered’.

### **3.2 Recovery orders**

During the financial year, 21 budgetary recovery orders were issued. All of them were cashed.

Of the recovery orders issued

- one related to the 2025 European Union subsidy (1000 - C1)
- seven related to services rendered:
  - one of them was related to Norway’s contribution to the Eurofound Network of Correspondents (6000 – 1C1 – ‘general revenue’)
  - one related to the shared services arrangement between Eurofound and the European Labour Authority (ELA) (6000 – IC4 ‘internal assigned revenue’)
  - four related to the new SLAs (1st pre-financing payment)
  - one related to the new CA (1st pre-financing payment)
- 13 related to the recoveries of various expenses (such as missions), charges and overpayments (mainly in 5400– IC4 – ‘internal assigned revenue’).

One aged recovery order continued to be carried over from 2025 to 2026.

### **3.3 Participation of other countries and member states in the Agency's work**

No new assigned revenue was received from countries participating or increasing their sampling sizes in Eurofound's surveys or projects.

As in previous years, Norway's Government contributed to the running cost of the Network of Eurofound's Correspondents (NEC) work by EUR 82,107. These funds were accounted for as general revenue (IC1).

### **3.4 Implementation of internal assigned revenue**

C5 funds of EUR 862 arising from recoveries cashed in 2024 were all consumed on mission expenses in 2025.

During 2025, Eurofound received EUR 24,513 from miscellaneous recoveries (such as reimbursements of mission expenses covered by other organisations, refunds of electricity costs from the electric car charging service provider as well as a grant from the Irish Government Agency (SEAI) towards the costs of instalment of solar panels in previous years. Additionally, Eurofound rendered Data Protection Officer services to another EU agency (EIGE) with a charge of EUR 12,950. These funds were made available in C4 appropriations for consumption. Out of the EUR 37,438, total C4 funds, EUR 1,971 was committed and EUR 1,690 was paid.

### **3.5 Implementation of external assigned revenue**

The implementation of external assigned revenue is shown in chapter 1.2.6 '*Consumption of current and previous year's carry over appropriations relating to externally assigned revenue (R0) – EUR*'.

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

<b>Fund Source</b>	<b>Concept/term applicable</b>	<b>Financial Rules</b>	<b>Presentation in this report</b>
<b>C1</b>	Initial budget, Amending budget Credit transfers	Art. 6, 8, 9, 10,11, 33, 72, 73, 74, 75, 76, Art. 17, 34 Art. 27	EU subsidy and other general non-assigned appropriations entered in the budget
<b>C4</b>	Refunds available for re- use in current year's budget, internal assigned revenue	Art. 20.3.a, b, c, d, e, and f	Belongs to (internal) assigned revenue
<b>C5</b>	Refunds carried over as internal assigned revenue	Art. 12.4a	Belongs to (internal) assigned revenue
<b>C8</b>	Automatic carryovers of payment appropriations corresponding to commitments of non- differentiated appropriations	Art. 12.2 and 12.6	Carry over from 2025 to 2026
<b>C3</b>	Non-automatic carryovers of current years commitment carried over by decision appropriations to be used before 31/3	Art.12.2 and 13	C3 from 2025 to 2026
<b>R0</b>	Other earmarked revenue for specific purposes	Art. 20.1, 20.2, 20.4, 20.6 and 20.7	Belongs to assigned (external) revenue arising from member states as well as IPA

<b>Term</b>	<b>Definition</b>
ABAC	This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.
Accounting	The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.

Administrative appropriations	Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).
Adjustment	Amending budget or transfer of funds from one budget item to another.
Adopted budget	Draft budget becomes the adopted budget as soon as it is approved by the Budgetary Authority. Cf. Budget.
Agencies	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.
Amending budget	Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.
Annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
Appropriations	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ – differentiated appropriations – because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.
Assigned revenue External/ Internal	Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union. Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium. The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21(2).
Authorising Officer (AO)	The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.
Budget	Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.
Budget result	The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and

	exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for Agencies.
Budget implementation	Consumption of the budget through expenditure and revenue operations.
Budget item / Budget line / Budget position	As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.
Budgetary authority	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers.
Budgetary commitment	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
Cancellation of appropriations	Unused appropriations that may no longer be used.
Carryover of appropriations	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.
Commitment appropriations	Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 7 FR: Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.
De-commitment	Cancellation of a reservation of appropriations.
Differentiated appropriations	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 7 FR: Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)
Economic result	Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.
Entitlements established	Entitlements are recovery orders that the European Union must establish for collecting income.
Exchange rate difference	The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.
Expenditure	Term used to describe spending the budget from all types of funds sources.

Financial regulation (FR)	Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union. (OJ L 193/30.07.2018, p. 1)
Funds Source	Type of appropriations (e.g.: C1, C2, etc.)
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Implementation	Cf. Budget implementation
Income	Cf. Revenue
Joint Undertakings (JUs)	A legal EU-body established under the TFEU. The term can be used to describe any collaborative structure proposed for the "efficient execution of Union research, technological development and demonstration programmes".
Lapsing appropriations	Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities which is represented by an appropriation.
Legal base (basic act)	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
Legal commitment	A legal commitment establishes a legal obligation towards third parties.
Non-differentiated appropriations	Non-differentiated appropriations are for operations of an annual nature. (Art. 9 FR). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.
Operational appropriations	Operational appropriations finance the different policies, mainly in the form of grants or procurement.
Outstanding commitment	Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.
Outturn	Cf. Budget result
Payment	A payment is a cash disbursement to honour legal obligations.
Payment appropriations	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 7 FR).
RAL	Sum of outstanding commitments. Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual

	programmes and the dissociation between commitment and payment appropriations. (Cf. Outstanding commitments).
Recovery	The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.
Result	Cf. Outturn
Revenue	Term used to describe income from all sources financing the budget.
Rules of application	Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Surplus	Positive difference between revenue and expenditure (see Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.
Transfer (credit transfer /operation)	Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The FR identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.

# ANNEX 1: Complete listing of Credit Transfers in 2025

## Part 1/2

Date	Purpose of Credit Operation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
27.05.2025	2025 Mid year forecast for annual travel allowances	1100	Basic salaries	1141	Travel expenses for annual leave	15,000
09.06.2025	2025 Mid Year forecast for work sent out (Temporary staff, SLAs, Audits, outsourcing)	1100	Basic salaries	1175	Other services & work sent out	50,000
06.08.2025	2025 August forecast for work sent out (Temporary staff, SLAs, Audits, outsourcing)	1100	Basic salaries	1175	Other services & work sent out	17,092
20.08.2025	2025 September forecast missions (for top ups for OSU, Resources, UNIT A and C)	1100	Basic salaries	1300	Missions	20,000
28.08.2025	2025 August forecast for contract agents salaries	1100	Basic salaries	1121	Contract agents	100,000
28.08.2025	2025 August forecast for works sent out/outsourcing	1100	Basic salaries	1175	Other services & work sent out	3,000
28.08.2025	2025 August forecast for annual travel allowances	1100	Basic salaries	1141	Travel expenses for annual leave	8,000
28.08.2025	2025 Forecast for Foundation Forum and EF 50th Anniversary events	3030	Research and study contracts	3040	Events and meetings	87,500
28.08.2025	2025 Forecast for Foundation Forum and EF 50th Anniversary events	3012	Marketing and promotion	3040	Events and meetings	28,500
28.08.2025	2025 Forecast for Foundation Forum and EF 50th Anniversary events	3042	Management Board	3040	Events and meetings	26,000
19.09.2025	2025 September forecast - annual maintenance of solar panels	2020	Electricity, gas, heating	2040	Fitting Out Premises	3,000
26.09.2025	Installation and maintenance of audiovisual and conference technology (ICT request)	2020	Electricity, gas, heating	2040	Fitting Out Premises	4,400
26.09.2025	Temporary staff (ICT staff, PRSI increase and untaken leave) and PMO related costs	1100	Basic salaries	1175	Work Out	48,000
08.10.2025	2025 Mission budget forecasts (temporary adjustments)	1120	Training	1300	Missions	803
08.10.2025	2025 Mission budget forecasts (temporary adjustments)	1400	Restaurant and canteen	1300	Missions	2,197
08.10.2025	2025 October forecast adjustment for furniture	2020	Water, gas, electricity,heating	2210	Furniture	43
08.10.2025	2025 October forecast adjustment technical equipment	2020	Water, gas, electricity,heating	2200	Technical equipment,	660
05.11.2025	2025 October forecast for trainee grants	1100	Basic salaries	1177	Trainee	32,000
14.11.2025	2025 October forecast for editing costs (with Lexilux)	3000	Information Management and Web	3010	Publication	3,000
25.11.2025	2025 November forecast - Recruitment Assessment Services and secure remote proctoring	1100	Basic salaries	1180	Recruitment Services	18,544
26.11.2025	Purchase of catering equipment	2090	Other building expenditure	2200	Technical Equipment	3,930
26.11.2025	Additional 5 x sit/stand desks	2090	Other building expenditure	2210	Furniture	2,989
27.11.2025	2025 December salaries forecast - contract agents	1100	Basic salaries	1121	Contract agents	8,758
27.11.2025	2025 December salaries forecast - expatriation allowances	1100	Basic salaries	1102	Expatriation allowances	12,260
27.11.2025	2025 December salaries forecast - temporary daily subsistence allowances	1100	Basic salaries	1184	temporary daily subsistence allowances	4,404
27.11.2025	2025 December salaries forecast - sickness insurance	1100	Basic salaries	1130	Sickness insurance	1,684

Part 2/2

Date	Purpose of Credit Operation	From Budget Line	BL Description (From)	To Budget Line	BL Description (To)	Amount
03.12.2025	2025 December forecast for research and study contracts	3000	Information management and web	3030	Research and studies	21,391
03.12.2025	2025 December forecast for research and study contracts	3040	Events and meetings	3030	Research and studies	21,286
03.12.2025	2025 December forecast for research and study contracts	3050	Translation	3030	Research and studies	35,000
04.12.2025	SUMMA onboarding fee	2010	Insurance	2204	IT hardware, software and services	1,537
04.12.2025	SUMMA onboarding fee	2030	Cleaning and maintenance	2204	IT hardware, software and services	2,790
04.12.2025	SUMMA onboarding fee	2100	Rent	2204	IT hardware, software and services	718
04.12.2025	SUMMA onboarding fee	2230	Vehicles and transportation	2204	IT hardware, software and services	1,250
04.12.2026	SUMMA onboarding fee	2090	Other expenditure	2204	IT hardware, software and services	18,081
04.12.2025	SUMMA onboarding fee	1190	Salary weightings	2204	IT hardware, software and services	37,150
04.12.2025	SUMMA onboarding fee	1132	Unemployment insurance	2204	IT hardware, software and services	39,509
04.12.2025	SUMMA onboarding fee	1100	Basic salaries	2204	IT hardware, software and services	5,413
10.12.2025	2025 forecast for Seconded National Expert	1100	Basic salaries	1176	Seconded National Expert	8,399
12.12.2025	2025 Car charging maintenance and licence fees	2250	Library	2200	Technical Equipment	2,482
12.12.2025	2025 budget surplus reallocation to facilities maintenance and upgrades	1100	Basic salaries	2031	Facilities management	22,897
12.12.2025	2025 budget surplus reallocation to facilities maintenance and upgrades	1183	Removal expenses	2031	Facilities management	26,437
12.12.2025	2025 budget surplus reallocation to facilities maintenance and upgrades	1120	Training	2031	Facilities management	30,366
12.12.2025	2025 budget surplus reallocation to facilities maintenance and upgrades	2250	Library	2031	Facilities management	16,381
16.12.2025	2025 budget surplus for ordering man days for work provided by web service provider (Imaginary Cloud) during 1st quarter 2026	3040	Events and meetings	3000	Information management and web	16,932
16.12.2025	2025 budget surplus for ordering man days for work provided by web service provider (Imaginary Cloud) during 1st quarter 2026	3050	Translation	3000	Information management and web	11,224
					<b>TOTAL EUR:</b>	<b>821,009</b>
					<b>COUNT OF CREDIT TRANSFERS:</b>	<b>45</b>