

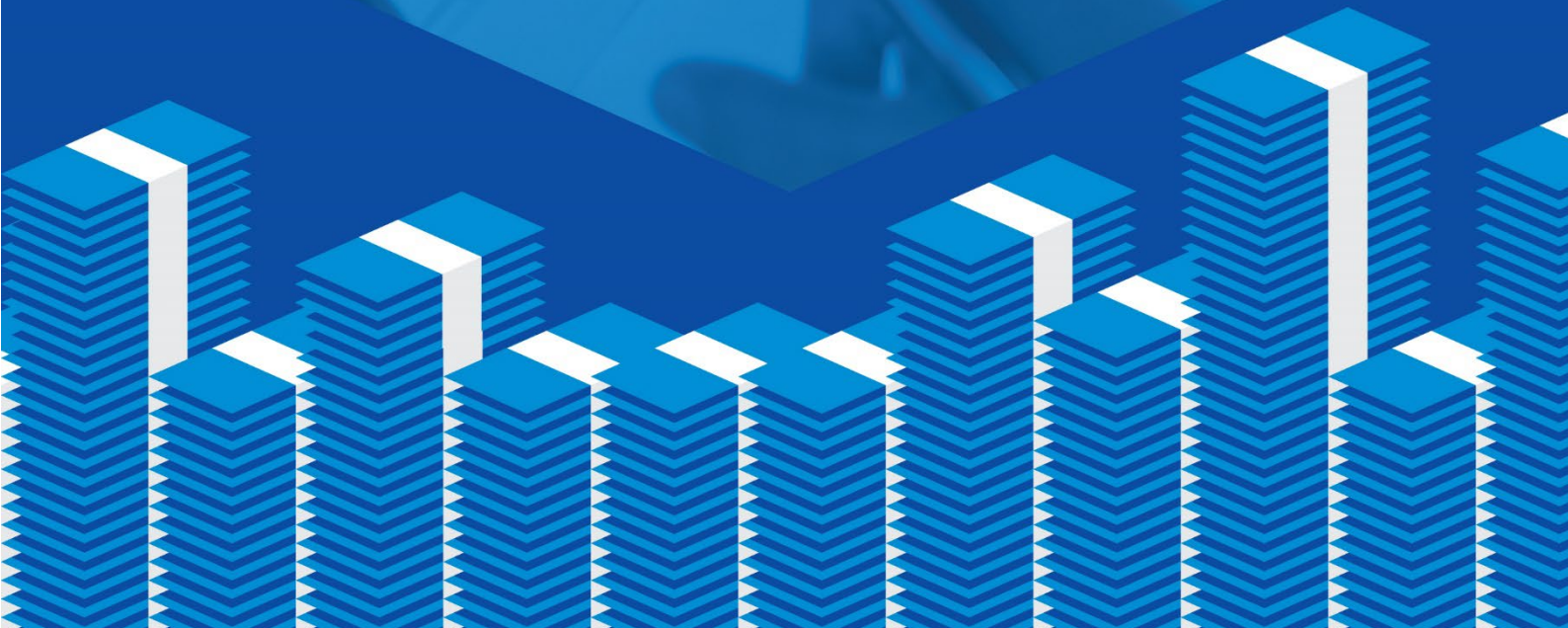


EUROPEAN
PUBLIC
PROSECUTOR'S
OFFICE

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

Financial Year 2022

Report pursuant to Article 94(2) of the EPPO Regulation
and Article 104 of the EPPO's Financial Rules



Introduction

This report has been drawn up in accordance with Article 94(2) of the Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')¹, and Article 104 of the Financial Rules applicable to the European Public Prosecutor's Office of 13 January 2021 (College Decision 002/2021)².

The report summarises the EPPO's budgetary and financial management during 2022, and outlines the EPPO's financial situation, budget evolution and main events with an impact on budgetary performance. It should be read in conjunction with other corporate publications for the specific year, such as the Annual Accounts, the Consolidated Annual Activity Report and the Annual Report.

The EPPO acquired its financial management autonomy from the European Commission on 24 June 2021³.

1. Overview of the Budget

1.1. Initial budget, amendments/transfers, and final budget

1.1.1. Establishment of the initial budget

The College of the EPPO, as the EPPO's Management Board, adopted on 25 January 2021 (*College Decision 005/2021*) the EPPO's estimates of revenue and expenditure for 2022, based on a proposal by the Administrative Director. This amounted to €65 636 286 in both Commitment Appropriations (CAs) and Payment Appropriations (PAs), and requested a total of 248 posts (including Seconded National Experts).

On 8 December 2021, the initial budget for 2022 to the amount of €57 101 846 in CAs and PAs was adopted by the College (*College Decision 121/2021*), based on the final outcome of the 2022 budgetary procedure. In comparison with the previous year, the budget made available to the EPPO by the Budget Authority is higher by 27%. Compared to the estimated needs for the year, it is lower by 13% in budgetary terms, and similar in number of posts compared to the College of the EPPO's request.

Albeit lower than what had been requested, the 2022 resources earmarked for the EPPO were deemed compatible with most of the operations envisaged for 2022, but required that the resources granted, and especially posts, are primarily used for the EPPO's prosecution and investigation capacity build-up.

¹ "The EPPO shall send the report to the budgetary and financial management to the European Parliament, to the Council and to the Court of Auditors, by 31 March of the following financial year."

² The report "shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of appropriations together with summary information on the transfers of appropriations among the various budget items."

³ All 2021 figures from this report cover the full financial year 2021.

It is to be noted that, the EPPO having only started its operations during 2021, the EPPO's budgetary request for 2022 was kept under critical consideration until the very end of 2021, limiting capacity to prepare for early selection and on-boarding of additional staff. Generally in 2022, the EPPO is still in a capacity build-up phase, without a full view of the specific needs, in volume and nature, of some expenditures inherent to the novel nature of the activities of the organisation.

1.1.2. Amending budgets

The College adopted four amending budgets in 2022, with the EPPO's budget gradually returning an amount of €5 900 000 (10% of the initial budget) back to the EU budget, resulting in a final budget of €51 201 846. It is to be noted that in 2021, 21% of the initial 2021 budget was returned to the EU budget.

Table 1: List of amending budgets

College Decision	Date of adoption	Main subject description	Impact on CA and PA (EUR)
017/2022	04/05/2022	Reallocation of appropriations to reflect the trends observed after the 1st quarter budget review (under-estimation of initial budgetary hypothesis for the costs related to the building, infrastructure and administrative and operational ICT; over-estimation of initial budgetary hypothesis for the costs related to translation and investigation)	0
037/2022	31/08/2022	Reducing budgetary needs mainly for translation/interpretation costs, and for investigation costs, as spending dynamic lower than anticipated	- 3 500 000
039/2022	15/09/2022	Reallocation of appropriations to reinforce Administrative and Operational ICT budget lines due to intensification of investments for the development of the CMS ecosystem and for IT autonomy from the European Commission.	0
046/2022	23/11/2022	(i) Reduced budgetary needs for staff costs due to a lower-than-planned average occupancy rate for the year; (ii) Lower-than-expected spending dynamics for translation/interpretation costs (highly dependent on investigations and prosecutions, and difficult to forecast accurately) and for investigation costs (still developing the EPPO's investigation model and legal instruments to implement, so difficult to predict).	- 2 400 000

1.1.3. Budget transfers

In accordance with Article 26 of the EPPO's Financial Rules, three budget transfers were adopted by the European Chief Prosecutor, on a proposal drawn up by the Administrative Director, and were notified to the College for information. The total net value of those transfers is €940 000. The total impact of transfers between Titles amounted to €370 000, and the rest of the movements were within Titles.

Table 2: List of budget transfers

College Decision	Date of adoption	Main subject description	Transfer within Titles (EUR)	Transfer between Titles
018/2022	07/03/2022	Increasing the budget for the social, medical and other services as those costs were higher than assumed; margin was redeployed from contractual agents' salary budget line.	100 000 (within Title 1)	-
101/2022	15/12/2022	Savings resulting from a training course not materialising in 2022, from residual margin in salary costs, and from administrative ICT hardware/software were redeployed to administrative ICT services (additional needs in consultancy), to operational hardware/software (further development of the CMS) and to operational missions (as contingency margin).	20 000 (within Title 1) 50 000 (within Title 2) 100 000 (within Title 3)	203 337 (from Title 1 to Title 3) 166 663 (from Title 2 to Title 3)
106/2022	22/12/2022	Increasing the budget line for administrative ICT hardware/software to cover fees for IT equipment arising from a Service Level Agreement with DIGIT	300 000 (within Title 2)	-

1.1.4. Final budget

The final budget for the year 2022 amounts to €51 245 094, of which €51 201 846 was contribution from the European Union (C1 appropriations voted for in the current exercise) and €43 248 was miscellaneous revenue (C4, internal assigned revenue).

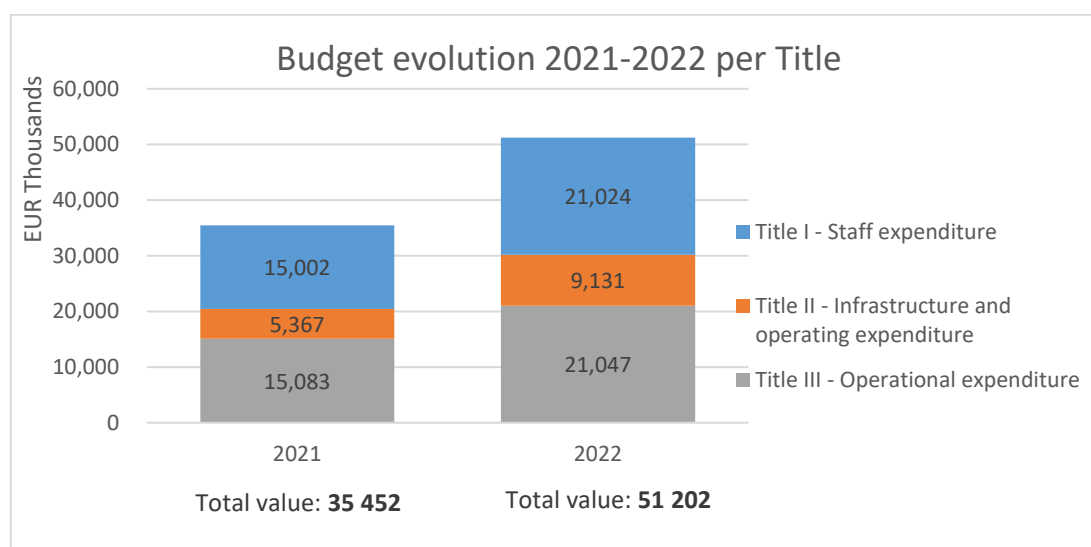
The next table represents the 2022 final budget (C1 appropriations voted for in the current exercise), as resulting from the above-mentioned amendments and transfers, while Annex I further clarifies the budget developments per title.

As appropriations are non-differentiated for all titles, Commitment Appropriations (CAs) equals Payment Appropriations (PAs).

Table 3: Initial budget, amendments/transfers and final budget

Title	Initial budget (EUR)	Amendments/transfers (EUR)	Final budget (EUR)
Title 1	25 800 000	- 4 776 237	21 023 763
Title 2	6 280 000	2 850 737	9 130 737
Title 3	25 021 846	- 3 974 500	21 047 346
Total	57 101 846	- 5 900 000	51 201 846

Figure 1: Budget evolution 2021-2022 per Title



1.2. Budget implementation

1.2.1. Reference year voted appropriations

By end of 2022, the EPPO execution rate reached 98.1% of the final budget (C1 fund source), which is a better performance than the previous year (97.4%). The residual surplus of €967 000 related to unused appropriations spread between various budget lines. Contingency margins were kept to cover the expenses related to staff costs (Title 1) and potential additional ICT-related expenses towards the end of the year (Titles 2 and 3).

The payment rate of these commitments stands at 78.1%. It reflects a high value of specific contracts⁴, order forms and purchase orders placed towards the end of the year for ICT investments (Titles 2 and 3), and therefore they will be paid in 2023.

Table 4: Budgetary performance 2021-2022

Budget execution	2021 ⁵	2022
Final budget (EUR thousands)	35 453	51 202
Committed (EUR thousands)	34 544	50 234
Committed/final budget (%)	97.4%	98.1%
Paid/committed (%)	80.3%	78.1%
Paid/final budget (%)	78.2%	76.6%

⁴ The EPPO signed its first significant framework contract (with re-opening competition) for IT consultancy in July 2022. Therefore, specific contracts were signed in the last quarter of 2022, for a total value of €3.7 million, and for a duration of one year. Payments will occur only in 2023.

⁵ 2021 figures for the full year.

Table 5: Implementation on 2022 voted appropriations

Title	Final budget (EUR)	Committed (EUR)	Committed/final budget (%)	Paid (EUR)	Paid/committed (%)
Title 1	21 023 763	20 669 297	98.3%	20 368 169	98.5%
Title 2	9 130 737	8 911 007	97.6%	4 122 124	46.3%
Title 3	21 047 346	20 653 623	98.1%	14 750 198	71.4%
Total	51 201 846	50 223 927	98.1%	39 240 491	78.1%

1.2.2. Appropriations carried over from previous years

Out of the €6 802 610 payment appropriations carried over from 2021 (only automatic carry-overs, to C8 fund source), 9.2% were cancelled. This was a result of the novel nature of the EPPO's operations and the early deployment phase; some types of expenditure could not be predicted with a high level of accuracy. While attempting to optimise the use of the budget, budgetary margins had to be kept, in order to ensure constant capacity to act within quality and timing standards required by national justice systems.

More details can be found in the Annex 3 table.

Table 6: Implementation of automatic carry-over from 2021 to 2022

Title	Carried-over (EUR)	Paid (EUR)	Paid/carried-over (%)	Cancelled (EUR)	Cancelled/carried-over (%)
Title 1	706 122	514 804	72.9%	191 318	27.1%
Title 2	2 574 870	2 448 561	95.1%	126 309	4.9%
Title 3	3 521 817	3 213 255	91.2%	308 563	8.8%
Total	6 802 810	6 176 620	90.8%	626 190	9.2%

1.2.3. Internal assigned revenue

As per Article 20 of the EPPO's Financial Rules, the EPPO uses internal assigned revenue to finance similar items of expenditure. A total of €43 248 was received in 2022 (C4 fund source), as per the below:

- Under Title 2, €434 relates to buildings and information security policy (costs of issuance of badges and access cards for an organisation occupying floors of the building for which the EPPO has responsibility for the security and safety);
- Under Title 3, €22 871 relates to salary regularisation for EDPs; €19 943 relates to a refund for an initial invoice that was issued to DG JUST.

Out of the total internal assigned revenue received in 2022, 100% was carried over, to be used in 2023.

It is noted that there was no external assigned revenue in 2022.

1.2.4. Carry-overs to following financial year

The carry-over of payment appropriations from 2022 to 2023 (C8) amounted to €10 969 680, stemming from non-differentiated appropriations, concerning outstanding payments relating mainly to: ICT hardware/software and services (contracts signed in the last quarter of 2022 with full or partial delivery expected in 2023); CMS activities (extension of duration of a contract until Q3 2023); and buildings (part of the deliverables expected in 2023, such as the adaptation of two new floors of the building).

More information can be found in the Annex 3 table.

It is also noted that €23 755 of payment appropriations from 2022 are carried over to 2023 as C9, as there were staff-related costs (Seconded National Experts) not de-committed from the voted appropriations in 2022, therefore to de-commit in 2023.

Table 7: Automatic carry-overs from 2022 to 2023⁶

Title	→ C8	→ C5	→ C9	Total carried-over (EUR)
Title 1	277 372	-	23 755	301 127
Title 2	4 788 883	434	-	4 789 317
Title 3	5 903 424	42 814	-	5 946 246
Total	10 969 680	43 248	23 755	11 036 690

1.2.5. Payments within legal time limits

In 2022, the EPPO paid 94.5% of the payment requests within the legal time limits set in the EPPO's Financial Rules and contractual instruments, and there were no late interest payments to suppliers. Overall there is a significant improvement in 2022, as late payments represent only 5.5% of the number of total payments, compared to 17% in 2021 (after the EPPO's financial autonomy).

Table 8: Timing of payments

Year	Number of payment requests	Average of net payment days with suspension	Average of net payment days without suspension
2022	2.316	23.8	23.6

2. Multi-annual overview

The EPPO does not manage multi-annual commitments and payments for its operational expenditure. All of the EPPO's appropriations are non-differentiated ones.

3. Revenue

In 2022, the EPPO received €51 245 094 from the general EU budget as fresh appropriations (C1).

⁶ Only non-differentiated appropriations.

Table 9: General revenue

General revenue	Received (EUR)
1. Revenue from fees and charges	0
2. EU contribution	51 245 094
- Of which was assigned revenue deriving from previous year's surpluses	43 248
3. Third countries' contribution (incl. EEA/EFTA and candidate countries)	0
- Of which EEA/EFTA (excl. Switzerland)	0
- Of which candidate countries	0
4. Other contributions	0
5. Administrative operations	0
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)	0
6. Revenue from services rendered against payment	0
7. Correction of budgetary imbalances	0
Total	51 245 094

The EPPO does not receive additional EU funding based on grant, contribution or service level agreements.

4. Glossary

Term	Definition
C1	Reference year appropriations
C4	Appropriations from internal assigned revenue
C5	Appropriations from internal assigned revenue automatically carried over
C8	Reference year appropriations automatically carried over
C9	Appropriations carried forward to de-commit
CA	Commitment Appropriations
CMS	Case Management System
EPPO	European Public Prosecutor's Office
ICT	Information and Communication Technology
PA	Payment Appropriations
SNE	Seconded National Expert

ANNEXES

1. Budget developments per title

Title	Initial Budget (CA and PA)	Amendments/transfers (CA and PA)	Description	Final budget (CA and PA)
Title 1	25 800 000	-4 776 237	<p>At €25.8 m, the Title 1 initial budget was 31% higher than in 2021. This increase reflected annual remuneration adjustments for staff, as well as the significant increase of the number of staff posts (from 130 posts approved in 2021 to 248⁷ approved in the 2022 Establishment Plan: +95 TAs, +13 CAs, and +29 SNEs).</p> <p>The EPPO identified surplus in staff salaries (€4.7 m). The projected average occupancy rate was higher than the actual one for 2022. This is explained by different factors, such as an under-estimation of the lead-time required for selection and on-boarding of staff, as well as a high hiring rate of existing employees, first-time engagement of SNEs, and late clearance of additional posts). The other related staff costs followed the same dynamic (€400 k surplus). These surpluses were partly reallocated within Title 1, mainly as new needs emerged for training courses (€211 k) and some actual costs were higher than anticipated (€100 k for school/crèche-related expenses, €67 k for catering/events). These surpluses also enabled the EPPO to cover other emerging needs, especially in Title 2.</p>	21 023 763
Title 2	6 280 000	2 850 737	<p>At €6.3 m, the Title 2 initial budget was 85% higher than in 2021. This increase reflected an increase in building-related costs (such as for the adaptation of the Central Office building, more equipment for the premises, more spending anticipated for security and safety of persons). It also reflected an expectation of development of the IT autonomy from the European Commission.</p> <p>The EPPO identified emerging needs for a total of €2.8 m more than initially planned. This is due to the efforts to intensify IT autonomy, for which €3 m more was invested to acquire hardware, software and also consultancy services to progress further towards IT autonomy from the Commission's ICT infrastructure and services. On the other hand, small surpluses (€200 k) were identified in the areas of movable property and associated costs, current administrative expenditure and other infrastructure and operating expenses, due to some savings compared to the initial budget.</p>	9 130 737
Title 3	25 021 846	-3 974 500	<p>At €25 m, the Title 3 initial budget was 14% higher than in 2021. Initial budget hypotheses were an increase in translation costs (+€1.8 m), the provision of additional funds to cover the costs related to investigations – especially for exceptionally costly investigation activities under Article 91(6) of the EPPO Regulation) (+€810 k) – and a stable budget to develop the CMS ecosystem.</p>	21 047 346

⁷ Excluding the European Delegated Prosecutors

			However, only one formal request has been received for the co-financing of exceptionally costly investigation measures – under Article 91(6) – treated as a pilot-case, and for a relatively small amount compared to the initial budget (- €1.5 m). No funds were committed in 2022, as the Financing Agreement should be signed in Q1 2023. Moreover, surplus was identified in the area of translation/interpretation (€5.5 m), those costs being very difficult to forecast even in the short term, as highly dependent on investigation progress These surpluses enable the EPPO to invest a further €2.8 m to speed up the CMS ecosystem consolidation and development.	
Total	57 101 846	-5 900		51 201 846

2. Budget implementation per chapter and line for 2022 voted appropriations (C1)

Chapter Budget Line	Description	Initial budget (EUR)	Amendments/transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed/initial budget (%)	Committed/final budget (%)	Paid (EUR)	Paid/committed (%)	Paid/final budget (%)
110	Temporary agents	18 000 000	-2 839 702	15 160 298	15 160 298	84.2%	100%	15 160 298	100%	100%
111	Contract agents	3 000 000	-972 674	2 027 326	2 027 326	67.6%	100%	2 027 326	100%	100%
112	Seconded National Experts	1 300 000	-847 000	453 000	425 000	32.7%	93.8%	401 245	94.4%	88.6%
11	Staff in active employment	22 300 000	-4 659 377	17 640 623	17 612 623	79.0%	99.8%	17 588 868	99.9%	99.7%
120	Recruitment, entering and leaving the service, transfer costs	1 000 000	-377 700	622 300	611 435	61.1%	98.3%	607 400	99.3%	97.6%
12	Expenditure on staff recruitment	1 000 000	-377 700	622 300	611 435	61.1%	98.3%	607 400	99.3%	97.6%
130	Mission costs, duty travel, ancillary expenditure	50 000	-10 000	40 000	40 000	80.0%	100.0%	19 494	48.7%	48.7%
13	Mission expenses	50 000	-10 000	40 000	40 000	80.0%	100.0%	19 494	48.7%	48.7%
140	Social, medical and other services	500 000	100 000	600 000	598 361	119.7%	99.7%	587 995	98.3%	98.0%
141	Canteens, internal meetings, events and receptions	150 000	67 400	217 400	184 210	122.8%	84.7%	102 275	55.5%	47.0%
14	Socio-medical infrastructure and social welfare	650 000	167 400	817 400	782 571	120.4%	95.7%	690 269	88.2%	84.4%
150	Training and training-related expenses	150 000	211 240	361 240	193 283	128.9%	53.5%	142 926	73.9%	39.6%
15	Training	150 000	211 240	361 240	193 283	128.9%	53.5%	142 926	73.9%	39.6%

160	External services	470 000	-105 200	364 800	354 719	75.5%	97.2%	314 719	88.7%	86.3%
161	Interim staff and trainees	960 000	-27 400	987 400	967 400	100.8%	98.0%	901 878	93.2%	91.3%
16	External services	1 430 000	-77 800	1 352 200	1 322 119	92.5%	97.8%	1 216 596	92.0%	90.0%
170	Receptions, events and representation expenses	20 000	-	20 000	14 000	70.0%	70.0%	11 731	83.8%	58.7%
17	Receptions, events and representation expenses	20 000	-	20 000	14 000	70.0%	70.0%	11 731	83.8%	58.7%
180	Other staff expenditure	200 000	-30 000	170 000	93 265	46.6%	54.9%	90 883	97.4%	53.5%
18	Other staff-related expenditure	200 000	-30 000	170 000	93 265	46.6%	54.9%	90 883	97.4%	53.5%
1	Staff expenditure	25 800 000	-4 776 237	21 023 763	20 669 297	80.1%	98.3%	20 368 169	98.5%	96.9%
210	Rental of buildings and associated costs	2 500 000	322 000	2 822 000	2 753 508	110.1%	97.6%	1 806 497	65.6%	64.0%
211	Insurance, maintenance and cleaning	450 000	-252 100	197 900	197 874	44.0%	100.0%	197 874	100.0%	100.0%
21	Rental of buildings and associated costs	2 950 000	69 900	3 019 900	2 951 382	100.0%	97.7%	2 004 370	67.9%	66.4%
220	Hardware, software and linked expenses	1 950 000	1 026 637	2 976 637	2 926 312	150.1%	98.3%	1 185 660	40.5%	39.8%
221	ICT services, analysis, programming, technical assistance	600 000	1 980 000	2 580 000	2 528 604	421.4%	98.0%	497 368	19.7%	19.3%
22	ICT and data processing	2 550 000	3 006 637	5 556 637	5 454 916	213.9%	98.2%	1 683 028	30.9%	30.3%
230	Audio-visual, technical equipment and installations	300 000	-159 600	140 400	109 079	36.4%	77.7%	50 916	46.7%	36.3%
231	Furniture	200 000	-	200 000	200 000	100.0%	100.0%	200 000	100.0%	100.0%
232	Transportation and removal expenses	130 000	-5 200	124 800	124 795	96.0%	100.0%	124 795	100.0%	100.0%
23	Movable property and associated costs	630 000	-164 800	465 200	433 876	68.9%	93.3%	375 711	86.6%	80.8%
240	Office supplies, publication and library expenses	60 000	-7 800	52 200	49 105	81.8%	94.1%	47 246	96.2%	90.5%
241	Other administrative expenditure	40 000	-8 200	31 800	21 730	54.3%	68.3%	11 768	54.2%	37.0%
24	Current administrative expenditure	100 000	-16 000	84 000	70 835	70.8%	84.3%	59 014	83.3%	70.3%
250	Other infrastructure and operating expenditure	50 000	-45 000	5 000	-	0.0%	0.0%	-	0.0%	0.0%
25	Other infrastructure and operating expenditure	50 000	-45 000	5 000	-	0.0%	0.0%	-	0.0%	0.0%
2	Infrastructure and	6 280 000	-2 850 737	9 130 737	8 911 007	141.9%	97.6%	4 122 124	46.3%	45.1%

	operating expenditure									
310	Translation and related costs	8 350 000	-5 431 500	2 918 500	2 900 799	34.7%	99.4%	2 516 375	86.7%	86.2%
311	Communication and related costs	200 000	-76 800	123 200	123 051	61.5%	99.9%	26 605	21.6%	21.6%
31	Translation and communication	8 550 000	-5 508 300	3 041 700	3 023 851	35.4%	99.4%	2 542 980	84.1%	83.6%
320	European Delegated Prosecutors' remuneration	9 000 000	-243 600	8 756 400	8 740 323	97.1%	99.8%	8 740 323	100.0%	99.8%
321	Costs related to investigation activities	200 000	-30 000	170 000	170 000	85.0%	100.0%	143 484	84.4%	84.4%
322	Costs related the provisions of Art. 91(6)	1 300 000	-1 220 000	80 000	-	0.0%	0.0%	-	0.0%	0.0%
32	EDPs and investigation activities	10 500 000	-1 493 600	9 006 400	8 910 323	84.9%	98.9%	8 883 807	99.7%	98.6%
330	Operational ICT hardware & software	1 150 000	921 700	2 071 700	2 069 176	179.9%	99.9%	427 656	20.7%	20.6%
331	Operational ICT services	2 000 000	1 915 000	3 915 000	3 707 786	185.4%	94.7%	441 639	11.9%	11.3%
33	Operational ICT tools	3 150 000	2 836 700	5 986 700	5 776 963	183.4%	96.5%	869 295	15.0%	14.5%
340	Close protection services and related costs	1 900 000	-84 600	1 815 400	1 815 342	95.5%	100.0%	1 731 342	95.4%	95.4%
341	Operational mission expenses	800 000	180 000	980 000	910 000	113.8%	92.9%	722 774	79.4%	73.8%
342	Other miscellaneous operational expenses	121 846	95 300	217 146	217 145	178.2%	100.0%	-	0.0%	0.0%
34	Other costs related to operational activities	2 821 846	190 700	3 012 546	2 942 487	104.3%	97.7%	2 454 116	83.4%	81.5%
3	Operational expenditure	25 021 846	-3 974 500	21 047 346	20 653 623	82.5%	98.1%	14 750 198	71.4%	70.1%
	Total	57 101 846	-5 900 000	51 201 846	50 233 927	88.0%	98.1%	39 240 491	78.1%	76.6%

3. Budget implementation per chapter and line for 2022 outstanding appropriations (C8)

Chapter Budget Line	Description	Carried over from previous year (EUR)	Cancelled amount (EUR)	Cancelled (%)	Paid (EUR)	Carried forward to next year (C8) (EUR)
110	Temporary agents	-	-	-	-	-
111	Contract agents	-	-	-	-	-
112	Seconded National Experts	-	-	-	-	-
11	Staff in active employment	-	-	-	-	-
120	Recruitment, entering and leaving the service, transfer costs	24 103	-6 445	26.7%	17 658	4 035
12	Expenditure on staff recruitment	24 103	-6 445	26.7%	17 658	4 035
130	Mission costs, duty travel, ancillary expenditure	1 823	-1 823	100%	-	20 506
13	Mission expenses	1 823	-1 823	100%	-	20 506
140	Social, medical and other services	7 702	-2 427	31.5%	5 274	81 936
141	Canteens, internal meetings, events and receptions	330 298	-95 734	29.0%	234 565	10 367
14	Socio-medical infrastructure and social welfare	338 000	-98 161	29%	239 839	92 302
150	Training and training related expenses	66 975	-	-	66 975	50 357
15	Training	66 975	-	-	66 975	50 357
160	External services	87 276	-46 811	53.6%	40 465	40 000
161	Interim staff and trainees	88 114	-19 643	22.3%	68 471	65 522
16	External services	175 389	-66 454	37.9%	108 936	105 522
170	Receptions, events and representation expenses	2 217	-2 004	90.4%	213	2 269
17	Receptions, events and representation expenses	2 217	-2 004	90.4%	213	2 269
180	Other staff expenditure	97 615	-16 432	16.8%	81 183	2 382
18	Other staff related expenditure	97 615	-16 432	16.8%	81 183	2 382
1	Staff expenditure	706 122	-191 318	27.1%	514 804	277 372
210	Rental of buildings and associated costs	42 000	-42 000	100%	-	-
211	Insurance, maintenance and cleaning	1 457 337	-54 432	3.7%	1 402 905	947 011
21	Rental of buildings and associated costs	1 499 337	-96 432	6.4%	1 402 905	947 011
220	Hardware, software and linked expenses	73 255	-	-	73 255	1 740 652
221	ICT services, analysis, programming, technical assistance	375 196	-	-	375 196	2 031 236
22	ICT and data processing	448 450	-	-	448 450	3 771 888
230	Audio-visual, technical equipment and installations	537 826	-972	0.2%	536 854	58 164
231	Furniture	-	-	-	-	-
232	Transportation and removal expenses	14 900	-14 900	100%	-	-
23	Movable property and associated costs	552 726	-15 872	2.9%	536 854	58 164
240	Office supplies, publication and library expenses	5 000	-4 800	96.0%	200	1 859
241	Other administrative expenditure	20 955	-5 783	27.6%	15 172	9 962
24	Current administrative expenditure	25 955	-10 583	40.8%	15 372	11 821
250	Other infrastructure and operating expenditure	48 402	-3 422	7.1%	44 980	-
25	Other infrastructure and operating expenditure	48 402	-3 422	7.1%	44 980	-

2	Infrastructure and operating expenditure	2 574 870	-126 309	4.9%	2 448 561	4 788 883
310	Translation and related costs	6 621	-1 409	21.3%	5 211	96 447
311	Communication and related costs	83 343	-22 480	27.0%	60 863	384 424
31	Translation and communication	89 964	-23 889	26.6%	66 074	480 871
320	European Delegated Prosecutors remuneration	-	-	-	-	-
321	Costs related to investigation activities	24 195	--21 467	88.7%	2 728	26 516
322	Costs related the provisions of art. 91.6	-	-	-	-	-
32	EDPs and investigation activities	24 195	-21 467	88.7%	2 728	26 516
330	Operational ICT hardware & software	1 354 057	-60 230	4.4%	1 293 827	1 641 520
331	Operational ICT services	1 690 140	-152 587	9.0%	1 537 553	3 266 147
33	Operational ICT tools	3 044 197	-212 817	7.0%	2 831 380	4 907 667
340	Close protection services and related costs	-	-	-	-	84 000
341	Operational missions expenses	130 288	-50 389	38.7%	79 899	187 226
342	Other miscellaneous operational expenses	233 174	-	-	233 174	217 145
34	Other costs related to operational activities	363 462	-50 389	13.9%	313 073	488 371
3	Operational expenditure	3 521 871	-308 563	8.8%	3 213 255	5 903 424
	Total	6 802 810	-626 190	9.2%	6 176 620	10 969 680