



EUROPEAN
PUBLIC
PROSECUTOR'S
OFFICE

FINAL ANNUAL ACCOUNTS 2025

ANNUAL ACCOUNTS OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE

FINANCIAL YEAR 2025

DRAWN UP 15/05/2026



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CERTIFICATION OF THE ACCOUNTING OFFICER AND STATEMENT OF THE AUTHORISING OFFICER

Certification of the Accounting officer

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EPPO, the European Public Prosecutor's Office, in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of EPPO for the year 2025 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the EPPO's assets and liabilities and the budgetary implementation.

Based on this information and on such checks, as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of EPPO.

Ms. Adrienn KARKO

Principal Accounting Officer

Statement of the Authorising officer

I, the undersigned, Authorising officer of EPPO, declare that the information contained in this report gives a true and fair view.

State that I have reasonable assurance that the resources assigned to the activities described in this report were for their intended purpose and in accordance with the principles of sound financial management.

Confirm that I am not aware of anything not reported here which could harm the interests of the EPPO and the European Institutions in general.

Ms. Ursula SCHMUDERMAYER

Acting Administrative Director

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

BACKGROUND INFORMATION NOTE

Establishment

The European Public Prosecutor's Office (EPPO), which has its seat in Luxembourg, was established by Council Regulation (EU) 1939/2017 of 12 October 2017, implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office.

The EPPO started operations on 1 June 2021, after the European Commission officially confirmed the starting date on 26 May 2021 and has been financially autonomous since 24 June 2021.

Mission

The EPPO is an independent public prosecution office of the European Union. It is responsible for investigating, prosecuting and bringing to judgment crimes against the financial interests of the EU. These include among others, VAT and customs fraud with damages above EUR 10 million, money laundering, corruption, misappropriation etc.

Main operational activities

The EPPO undertakes investigations, carries out acts of prosecution and exercises the functions of prosecutor in the competent courts of the participating Member States, until a case is finally disposed of. The mandate of the European Public Prosecutor's Office is defined in Council Regulation (EU) 1939/2017 that entered into force on 31 October 2017.

Governance

The EPPO operates as a fully independent single office with a decentralized structure across all participating EU countries and combines European and national law-enforcement efforts.

The Office is composed of two levels: the central level and the decentralised (national) level.

The central level, with its headquarters in Luxembourg, consists of the European Chief Prosecutor, 24² European Prosecutors (one per participating EU country) - two of whom function as deputies for the European Chief Prosecutor - and the Administrative Director. The European Chief Prosecutor and the 24 European Prosecutors constitute the College of the EPPO. The College is responsible for the general oversight of the EPPO's activities, for taking decisions on strategic matters.

The decentralised level consists of the European Delegated Prosecutors (EDPs) in the 24 participating EU Member States in 48 locations. The central level supervises the investigations and prosecutions carried out by the EDPs at the national level, who operate with complete independence from their national authorities.

² WITH THE ACCESSION OF SWEDEN AND POLAND IN 2024 THE NUMBER INCREASED FROM 22

Sources of financing

The entity's operations are financed from the general budget of the European Union through an annual subsidy.

Annual accounts - Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial Regulation (FFR)³. As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

In accordance with the FFR, the EPPO College appoints the Accounting Officer, who is amongst other tasks, responsible for the preparation of the annual accounts, which are consolidated with those of the EU.

Composition of the annual accounts

The annual accounts cover the period of a calendar year. The accounts comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The provisional annual accounts prepared by the Accounting Officer are transmitted, by 1 March of the following year, to the European Court of Auditors (ECA) and to the external audit company selected by the entity. Following the audits, the Accounting Officer draws up the final annual accounts and submits them to the EPPO College for opinion.

The final annual accounts, together with the opinion of the EPPO College, are sent to the Accounting Officer of the Commission, the Court of Auditors, the European Parliament and the Council by 1 July of the following financial year. The ECA scrutinises the final annual accounts and includes any findings in the annual report for the European Parliament and the Council.

It falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Administrative Director of EPPO in respect of the implementation of the budget for a given financial year. Amongst other elements, this decision is based on a review of the accounts and the annual report of the ECA.

³ COMMISSION DELEGATED REGULATION (EU) 2019/715 OF 18 DECEMBER 2018 ON THE FRAMEWORK FINANCIAL REGULATION FOR THE BODIES SET UP UNDER THE TFEU AND EURATOM TREATY AND REFERRED TO IN ARTICLE 70 OF REGULATION (EU, EURATOM) 2018/1046 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

Operational highlights

EPPO investigates fraud involving EU funds over EUR 10.000 and cross-border VAT fraud involving damages above EUR 10 million. Any such fraud committed in the participating Member States after November 2017 falls within its jurisdiction. The EPPO is independent from national governments, The European Commission and other EU institutions, bodies and agencies and represents the justice pillar of the EU. EPPO operates as a single office with a decentralized structure. The headquarters is in Luxembourg, while it has offices in 48 locations in the participating Member States. Twenty-four European Prosecutors oversee investigations initiated by the European Delegated Prosecutors (EDP). On 31 December 2025, there were 175 EDPs in active employment (154 in 2024 Dec).

2025 marked the fourth complete calendar year of operations for EPPO following financial autonomy in mid-year 2021.

The budget of EPPO is financed from the General Budget of the European Union in the form of balancing subsidy. In 2025, it amounted to EUR 85.913 million, which was increased from EUR 76.382 million in 2024 by 12%.

The major IT tool that facilitates investigations is the so-called Case Management System (CMS), which aims to deliver in a fully independent, secure and compliant manner the critical capabilities required in the daily analytical and casework management. During 2025, given the severely constrained resources, the CMS Programme focused its activities on limited evolutions of the existing digital systems and optimisations of the business processes, providing additional access to digital tools within the national offices and improving the user experience, performance and security.

Another important undertaking was the IT autonomy programme, which offers a complete catalogue of administrative IT services managed internally by EPPO. In 2025 EPPO completed the transition from the digital workplaces provided by The Commission's Directorate-General for Digital Services (DIGIT).

In 2025, EPPO was given only marginal increase in human resources. As for Temporary agents, Contract agents, Seconded national experts, 302 posts (97.7%) out of the 309 authorized⁴ were filled by the end of 2025. As for European delegated prosecutors, 175 posts (100%) out of the 175 were occupied.

⁴ INCLUDING 2 CA FOR UKRAINE FACILITY



FINANCIAL STATEMENTS

IT SHOULD BE NOTED THAT DUE TO THE ROUNDING OF FIGURES INTO THOUSANDS OF EURO (KEUR), SOME FINANCIAL DATA IN THE TABLES MAY APPEAR NOT TO ADD-UP.

BALANCE SHEET

EUR '000

	Note	31.12.2025	31.12.2024	Variation	Change in %
NON-CURRENT ASSETS					
Intangible assets	2.1	11,119	9,631	1,488	15%
Property, plant and equipment	2.2	4,688	3,986	701	18%
Non-current exchange receivables		0	0	-	0%
		15,807	13,618	2,189	16%
CURRENT ASSETS					
Exchange receivables	2.3	9,243	12,754	-3,511	-28%
		9,243	12,754	-3,511	-28%
TOTAL ASSETS		25,050	26,372	-1,322	-5%
CURRENT LIABILITIES					
Payables	2.4	-247	-1,505	1,258	-84%
Accrued charges	2.5	-4,959	-4,256	-704	17%
		-5,206	-5,761	555	-10%
TOTAL LIABILITIES		-5,206	-5,761	555	-10%
NET ASSETS		19,844	20,611	-767	-4%
<i>Accumulated surplus</i>		20,611	19,354	1,258	6%
<i>Economic result of the year</i>		-767	1,258	-2,025	-161%
NET ASSETS		19,844	20,611	-767	-4%

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	31.12.2025	31.12.2024	Variation	Change in %
REVENUE					
Revenue from non-exchange transactions	3.1				
Funds from the Commission		85,744	74,878	10,866	15%
Transfer of assets from the Commission		276	-	276	100%
		86,020	74,878	11,141	15%
Revenue from exchange transactions	3.2				
Other		64	17	47	275%
		64	17	47	275%
Total revenue		86,083	74,895	11,188	15%
EXPENSES					
Operating costs	3.3	-3,125	-2,913	-212	7%
Staff costs	3.4	-58,511	-48,428	-10,082	21%
Other expenses	3.5	-25,215	-22,296	-2,919	13%
Total expenses		-86,851	-73,637	-13,213	18%
ECONOMIC RESULT OF THE YEAR		-767	1,258	-2,025	-161%

CASH FLOW STATEMENT⁵

	<i>EUR '000</i>	
	31.12.2025	31.12.2024
Economic result of the year - Profit/ (Loss)	-767	1,258
Operating activities		
Depreciation and amortization	3,423	2,844
(Increase)/decrease in exchange receivables	3,511	346
Increase/(decrease) in payables	-1,258	-586
Increase/(decrease) in accrued charges	704	1,199
Investing activities		
(Increase)/decrease in intangible assets and property, plant and equipment	-5,612	-5,061
NET CASHFLOW	-	-
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the year	-	-
Cash and cash equivalents at year-end	-	-

⁵ EPPO IS BENEFITING FROM THE CENTRALIZED TREASURY SERVICES OFFERED BY THE COMMISSION. BECAUSE OF THIS, EPPO DOES NOT HAVE ANY BANK ACCOUNTS OF ITS OWN EXCEPT FOR AN IMPREST ACCOUNT. ALL PAYMENTS AND RECEIPTS ARE PROCESSED VIA THE COMMISSION'S TREASURY SYSTEM AND REGISTERED ON INTERCOMPANY ACCOUNTS WHICH ARE PRESENTED UNDER THE HEADING OF EXCHANGE RECEIVABLES.



STATEMENT OF CHANGES IN NET ASSETS

			<i>EUR '000</i>
	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets
Balance as of 1 January 2025	20,611	-	20,611
Economic result of the year	-	-767	-767
BALANCE AS AT 31.12.2025	20,611	-767	19,844

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

Accounting principles

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

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

Basis of preparation - Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

Euro exchange rates

Currency	31.12.2025	31.12.2024	Currency	31.12.2025	31.12.2024
BGN*	1.9558	1.9558	PLN	4.2210	4.2750
CZK	24.2370	25.1850	RON	5.0968	4.9743
DKK	7.4689	7.4578	SEK	10.8215	11.4590
GBP	0.8726	0.8292	CHF	0.9314	0.9412
HUF	385.1500	411.3500	USD	1.1750	1.0389

*EUR from 1/1/26

Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: impairment allowance for financial assets at amortised cost, amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories. Actual results could differ from those estimates.

Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or, because of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

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

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

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

New EAR adopted but not yet effective at 31 December 2025

EAR 8 (revised 2025)

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

EAR 1 (revised 2025)

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

BALANCE SHEET

Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable or arises from binding arrangements. Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and the expenses relate solely to the development phase of the asset. Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years).

Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land is not depreciated, as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
Buildings	4 % to 10 %
Plant and equipment	10 % to 25 %
Furniture and vehicles	10 % to 25 %
Computer hardware	20 % to 33 %
Other	10 % to 33 %

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.

Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee.

An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering into an operating lease as a lessee, the operating lease payments are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term with neither an asset nor a liability recognised in the balance sheet.

Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

Financial assets

The classification of the financial instruments is determined at initial recognition. Based on the management model and the asset contractual cash-flow characteristics the financial assets can be classified in three categories: Financial assets at amortised cost ('AC'), financial assets at fair value through net assets/equity ('FVNA') or financial assets at fair value through surplus or deficit ('FVSD').

Based on this classification, the entity has only '**financial assets at amortised cost**', which are exchange receivables.

Financial assets at amortised cost are non-derivative financial assets that meet two conditions:

1. The entity holds them in order to collect the contractual cash flows.
2. On specified days, there are contractual cash flows that are solely payments of the principal and interest on the outstanding principal.

Financial assets at amortised cost are included in current assets, except for those with maturity of more than 12 months from the balance sheet reporting date.

Financial assets at amortised cost are initially recognised at their fair value plus the transaction costs.

Financial assets at amortised cost are carried at amortised cost, which is the amount initially recognised minus the principal repayments, plus or minus the cumulative amortisation of the interests using the effective interest method. In addition, the entity recognises a loss allowance for expected credit losses over the lifetime of the financial assets. At each reporting date, the annual movement in the loss allowance adjusts the carrying amount of the financial asset. In the statement of financial performance, the entity recognises an impairment gain or loss for the adjustment of the loss allowance.

Financial assets at amortised cost are derecognised either when the rights to receive cashflows from the investments have expired or are waived, or and when the entity has transferred substantially all risks and rewards of ownership to another party.

Receivables and recoverables

The EU accounting rules require separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments; the entity classified them as financial assets at amortised cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services, and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing received.

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

Provisions

Provisions are recognized when EPPO has a present legal or constructive obligation towards third parties as a result of past events, when it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognized on future operating losses. The amount of the provision is the best estimate of the expenditures expected to settle the present obligation at the reporting date.

Accrued and deferred revenue and charges

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

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

STATEMENT OF FINANCIAL PERFORMANCE

Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance, revenue is distinguished between:

(i) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers, because the transferor provides resources to the recipient entity, without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic

benefits or service potential from non-exchange transactions, other than taxes. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

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

(ii) Revenue from exchange transactions

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

Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or the incurring of liabilities that result in decreases in net assets. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

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

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

CASH FLOW STATEMENT

Cash flow information provides a basis for assessing the ability of the entity to generate cash and cash equivalents, and its need to utilise those cash flows.

The cash flow statement is prepared using the **indirect method**. This means that the economic result for the financial year is adjusted by adding or subtracting differences resulting from non-cash transactions. Non-cash items show up in the changes to an entity's assets and liabilities on the Balance Sheet from one period to the next. Cash flows are divided into the following general categories: operating, investing and financing activities.

Operating activities are the activities of the entity that are not investing or financing activities but refer to the primary revenue-generating activities. These are the majority of the activities performed.

Investing activities are the acquisition and disposal of intangible assets, property, plant and equipment and other investments, which are not included in cash equivalents.

Financing activities are activities that result in changes in the size and composition of borrowings, transactions with owners or lenders either to provide long-term funds to the entity or to return those funds to the owners or lenders.

CONTINGENT ASSETS AND LIABILITIES

Contingent assets

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

Contingent liabilities

A contingent liability is either a possible obligation of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.



Contingent liabilities are not recognised in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

CONSOLIDATION

The accounts of EPPO are fully consolidated in the consolidated annual accounts of the EU.

2. NOTES TO THE BALANCE SHEET

2.1 INTANGIBLE ASSETS

	<i>EUR '000</i>
	TOTAL
<i>Gross carrying amount at 31.12.2024</i>	11,922
Additions	3,022
Other changes	-
Gross carrying amount at 31.12.2025	14,944
<i>Accumulated amortisation at 31.12.2024</i>	-2,291
Amortisation charge for the year	-1,534
Other changes	-
Accumulated amortisation at 31.12.2025	-3,825
NET CARRYING AMOUNT AT 31.12.2025	11,119
<i>NET CARRYING AMOUNT AT 31.12.2024</i>	9,631

Addition for the year represents the subsequent expenditure for EPPO's Case Management System (CMS), the dedicated IT system that is used for entering, managing and transmitting EPPO's cases and other confidential data in a secure manner and which is interlinked to the Member States' systems. The development of the software began before financial autonomy mid-2021 and continues ever since.

Impairment review (to ensure that EPPO's assets are not carried at more than their recoverable amount) for the 2025 closure did not indicate any adversarial European policy trend that would necessitate book value adjustment for the CMS intangible asset; the EPPO continues its operations with solid mandate on going concern basis.

2.2 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment (PPE) are tangible assets that are held for use in the production, supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

	<i>EUR '000</i>				
	Plant and equipment	Furniture and vehicles	Computer hardware	Fixtures and fittings	TOTAL
<i>Gross carrying amount at 31.12.2024</i>	6	537	6,133	1,814	8,490
Additions	5	46	2,676	240	2,967
Other changes	-	-	-	-	-
Gross carrying amount at 31.12.2025	12	583	8,809	2,054	11,457
<i>Accumulated depreciation at 31.12.2024</i>	-2	-153	-3,568	-781	-4,504
Depreciation charge for the year	-1	-63	-1,552	-272	-1,889
Other changes	-5	-	-323	-49	-377
Accumulated depreciation at 31.12.2025	-8	-216	-5,443	-1,103	-6,770
NET CARRYING AMOUNT AT 31.12.2025	3	367	3,366	951	4,688
<i>NET CARRYING AMOUNT AT 31.12.2024</i>	4	385	2,565	1,033	3,986

Material additions in Computer hardware relate to EPPO's data centre (servers, firewalls, network infrastructure etc) and administrative IT infrastructure purchases (laptops, phones, printers etc).

Following EPPO's IT autonomy from the Commission, the inventory in DG DIGIT books on behalf of EPPO had to be migrated to the inventory and financial management system of the EPPO. The total original acquisition value of the transferred items amounted to kEUR 775 (2048 pieces) out of which kEUR 653 (891 pieces) were financial assets (unit price over the EPPO registration threshold of EUR 420), which represented 22% of overall additions for 2025.

As for tangible fixed assets, there is neither a market trend, nor any other indication in technology or regulations that would prompt EPPO to devalue its active items on inventory. EPPO's fixed asset register is up-to-date, cyclical counts take place in every two years. The next stock taking campaign is programmed for 2026.

2.3 EXCHANGE RECEIVABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

At 31 December 2025 as well as 2024, EPPO had an immaterial non-current receivable in the form of a two-month` deposit paid to secure a rental agreement. The material amounts included under this heading are:

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Central treasury liaison accounts	7,837	10,655	-2,818	-26%
Deferred charges relating to exchange transactions	1,332	1,948	-616	-32%
Other	75	152	-77	-51%
Total	9,243	12,754	-3,511	-28%

The main element concerns the treasury liaison/intercompany accounts with the Commission that represent a virtual bank account of EPPO. The treasury of EPPO is integrated into the Commission's treasury system. Because of this, EPPO does not have any bank accounts on its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts presented under this heading. The result of the incoming and outgoing payments is the virtual cash balance available to EPPO.

The deferred charges consist of pre-payments for services that will cover future financial years. Forward-looking representation of the deferred charges balance at 2025 year-end is shown in the table below.

Origin of deferred charge (booking year)	<i>EUR '000</i>			Total
	Future year of expense			
	2026	2027	2028<	
2023	75	-		75
2024	198	47		245
2025	963	42	7	1,012
Total	1,236	89	7	1,332

2.4 PAYABLES

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Commission subsidy	239	1,504	-1,265	-84%
Suppliers	7	1	7	991%
Total	247	1,505	-1,258	-84%

The heading Commission subsidy comprises the unused pre-financing received from the Commission in 2025: on one hand - known as the balancing subsidy – in the amount of kEUR 215 and kEUR 24 on the other, outstanding from the funds received in the context of the Contribution agreement concluded with the Commission providing support to strengthen EPPO's capacity to carry out task compatible with its mandate in relation to the Ukraine Facility regulation⁶. The outstanding balancing subsidy will be returned to the Commission in the course of 2026. (See also Budget outturn calculation in Budget implementation reports and explanatory notes) while the unused funds related to the contribution agreement are carried over to 2026 for implementation.

2.5 ACCRUED CHARGES

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. They include amounts due to employees (e.g. accruals for untaken holidays, retroactive salary revisions). The calculation of accruals is on one hand based on the open amounts of budgetary commitments at year-end. (Except for the staff-expense related ones which follow strictly the budgetary annuality principle) The estimated accrued charges consist of reasonable estimates based on the information available at the time when establishing the estimates.

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Accrued charges	4,845	3,528	1,318	37%
Accrued charges with consolidated entities	114	728	-614	-84%
Total	4,959	4,256	704	17%

⁶ REGULATION (EU) 2024/792 ESTABLISHING THE UKRAINE FACILITY

The accrued charges of kEUR 4.845 include the estimated staff costs of kEUR 2.580 for untaken leave days at the end of 2025 and an additional amount of kEUR 157 representing retroactive salary adjustments effectively paid during 2026. An amount of kEUR 740 covers ICT services and technical assistance (BL221), kEUR 256 was accrued for security services in the headquarters (BL210), kEUR 214 for operational missions (BL341), which took place in 2025 but were not yet paid by the end of the financial year and kEUR 126 in respect of investigation activities (BL321).

The main components of Accrued charges with consolidated entities are translation (Translation Centre for the Bodies of the EU- CdT) and interpretation (Directorate General for Interpretation - SCIC) as well as web and video conferencing services (Directorate General for Digital Services – DIGIT).

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

3.1 NON-EXCHANGE REVENUE

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. In 2025, the subsidy revenue from The Commission, which is the major source of financing of the EPPO stemming from the general budget of the European Union increased by 15% (See also Budget outturn calculation in Budget implementation reports and explanatory notes 2)

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Funds from the Commission	85,744	74,878	10,866	15%
Transfer of assets from the Commission	276	-	276	100%
Total	86,020	74,878	11,141	15%

3.2 OTHER EXCHANGE REVENUE

Included under this heading are the realised and unrealised exchange gains and salary regularizations of EDPs for the time they worked for their national authorities.

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Other	64	17	47	275%

3.3 OPERATING COST

Included under this heading are expenses incurred in relation to operational activities.

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Operating costs	3,125	2,913	212	7%
Total	3,125	2,913	212	7%

The operational costs include amounts related to operational ICT HW and SW purchases (that do not qualify to be registered as financial assets on the Balance Sheet), investigation related activities and necessary database subscriptions, communication related services etc.

3.4 STAFF COSTS

This heading includes the expenses for salaries, allowances and employment-related social security contributions (sickness, accident, unemployment) of the EPPO. Based on service level agreement between the EPPO and the Commission, the calculations of staff-related costs are carried out by the Commission's Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office - PMO).

The pensions of the staff members are covered by the Pension Scheme of European Officials. This pension scheme is a defined benefit plan, i.e. the amount of benefit an employee will receive on retirement depends on several factors, the most important of which is years of service. Both the staff and the EU Budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulation governing the scheme. The cost to the EU Budget is not reflected in the entity accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the entity, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits.

The remuneration of officials and other servants of the European Union is updated yearly, taking into account the economic and social situation of the Union. The update is implemented in accordance with Article 65 of the Staff Regulation⁷ applicable to officials and other servants of the European Union, adjusting with effect from 1 July 2025 the remuneration of active staff with + 3 %, which comes on top of the + 1.2 % intermediate update with effect from 1 April (second part of 2024 annual indexation). Total increase from mid 2024 is + 4.2 %.

Also from 1 July 2025 the correction coefficients applied to the remuneration of active staff were updated, that meant to reflect differences in living conditions/purchasing power in the various places of employment referenced to Brussels/Luxemburg (100%).

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Staff costs	58,511	48,428	10,082	21%

⁷ Regulation No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community.

Staff expenses grew in line with the salary increase and expansion of recruited staff numbers. At the end of 2025, the occupancy rate was 98% compared to what was foreseen in the Establishment plan.

The evolution of different types of remunerated staff (on the payroll, excluding accepted offers but not effectively working by end of year) is presented in the next table.

	31.12.2025	31.12.2024	Variation	Change in %
Temporary agents/assistants	234	210	24	11%
Contract agents	30	24	6	25%
European Delegated Prosecutors	175	154	21	14%
Seconded National Experts*	38	24	14	58%
Total	477	412	65	16%

*including one SNE from Luxembourg not remunerated

3.5 OTHER EXPENSES

Included under this heading are expenses of administrative nature such as external operational and non-IT services, operating leasing expenses, communications and publications, training costs etc.

	31.12.2025	31.12.2024	Variation	Change in %
Administrative expenses with EU consolidated entities	10,240	10,170	69	1%
Property, plant and equipment related expenses	5,920	5,802	119	2%
IT operational external costs	3,298	2,632	667	25%
External non-IT services	1,886	747	1,139	152%
Office Supplies & maintenance	1,551	1,130	421	37%
Missions	1,385	1,292	93	7%
IT development external costs	252	0	252	100%
Communication and publication	195	66	129	197%
Operating leasing expenses	170	166	4	2%
Training costs	152	111	41	37%
Transport	61	121	-60	-50%
Other (Recruitment, exchange, insurance)	106	61	45	74%
Total	25,215	22,296	2,919	13%

78% of *Administrative expenses with EU consolidated entities* (kEUR 8.001) in 2025 relate to contribution-based interinstitutional services and service level agreements (SLAs) that the EPPO established with different directorates of the **Commission**. Among others, payments for the chief prosecutor's close protection services; use of DIGIT's digital workplace related

services; contribution to the European Schools expenses; staff medical services and cost of the HR administration tool, Sysper; access to Commission's learning and development portfolio via DG HR; the costs paid for the SUMMA onboarding and ABAC fee which are the integrated financial management and reporting systems offered by DG BUDG.

19% of the 2025 *administrative expenses with EU consolidated entities* (kEUR 1.939) are paid to the **Translation Centre**, CDT, for machine translation tool for the CMS and on demand operational translations.

Property plant and equipment costs (kEUR 5.920) comprise security and utilities costs of the EPPO premises including the data centre as well as amortisation and depreciation of tangible and intangible assets for the year.

IT operational external costs (kEUR 3.298) cover the maintenance of CMS system (services that are not considered system development) as well as the maintenance of the administrative ICT infrastructure of the Office in a form of services of external providers. Number of external providers grew by 18.5% on year to year.

External non-IT services cover interim staff cost for temporary administrative assistance where the EPPO is short on staff in the Establishment plan (growth of 44.4% on year to year) as well as audit and consultancy expenses.

Office supply and maintenance line covers among others the low value administrative IT purchases below 420 EUR unit price as well as various non CMS related SW subscriptions.

Mission expenses increased by 7% to KEUR 1.385 of which 90% incurred on Title 3 operational mission budget line.

The heading *operating leasing expenses* covers the rental of the Betzdorf Data centre.

The increase in *training costs* is in line with the increase of staff numbers and the allocated budget for this purpose.

4. OTHER SIGNIFICANT DISCLOSURES

4.1 OUTSTANDING COMMITMENTS

The **budgetary RAL** ('Reste à Liquider') represents the open budgetary commitments at year-end for which payments and/or de-commitments were not yet made. This is an accepted deviation from the annuality principle, which takes into consideration that the implementation of programmes can overlap financial years (=N+1 rule). That is to say, in 2026 EPPO needs to implement its new budget as voted for 2026 as well as the remaining budget from 2025.

Lower outstanding budgetary RAL is an indicator of better budgetary control and adherence to the budgetary annuality principle. Budgetary RAL in 2025 represented 9% of the C1 budgetary appropriations improving from 12% in 2024.

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Outstanding commitments at year end (gross)	7,585	9,201	-1,616	-18%

The **outstanding budgetary commitments not yet expensed (=accounting RAL)** comprise the budgetary RAL less related amounts that have been included as expenses in the current year's statement of financial performance, which are determined by applying accrual-based principle (cost of services not yet invoiced)

	<i>EUR '000</i>			
	31.12.2025	31.12.2024	Variation	Change in %
Outstanding commitments not yet expensed	5,354	7,128	-1,773	-25%

4.2 SERVICES IN KIND

During 2025 EPPO benefited, from the Luxembourg government, of office space free of charge. The offered office space and share of common areas totalling to 8.139 m² would cost EPPO approximately kEUR 3.444 on market terms.

4.3 RELATED PARTIES

The related parties of the entity are the other EU consolidated entities and the key management personnel of these entities. As transactions between EPPO and related

parties take place as part of the usual business operations of the entity and on terms and conditions that are normal for such transactions, no specific disclosures are required.

As for key management entitlements, apart from transactions stemming from the employment relationship governed by the Staff Regulations of Officials and the Conditions of Employment of Other Servants⁸, there are no other type of transactions neither any loans were provided on standard or preferential rate.

	31.12.2025	31.12.2024
European Chief Prosecutor	AD 15	AD 15
Administrative Director	AD 14	AD 14
European Prosecutors	AD 13	AD 13

4.4 LEGAL COMMITMENTS WITHOUT BUDGETARY COMMITMENTS

The EPPO has long-term/multi-annual contractual commitments without corresponding budgetary commitments⁹ in the amount of kEUR 529 at year-end 2025 (kEUR 214 in 2024). The entity will need to tie financial resources to those contractual obligations in the coming budgetary period(s).

4.5 FINANCIAL RISK MANAGEMENT

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the entity has no significant interest rate risk and other price risk).

(1) *Currency risk* is the risk that the entity operations will be affected by changes in exchange rates. This risk arises from the change in the price of one currency against another.

(2) *Interest rate risk* is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The entity does not have any securities thus it is not exposed to the interest rate risk.

⁸ REGULATION NO 31 (EEC), 11 (EAEC), LAYING DOWN THE STAFF REGULATIONS OF OFFICIALS AND THE CONDITIONS OF EMPLOYMENT OF OTHER SERVANTS OF THE EUROPEAN ECONOMIC COMMUNITY AND THE EUROPEAN ATOMIC ENERGY COMMUNITY.

⁹ ARTICLE 74(2) OF THE EPPO'S FINANCIAL RULES.

Credit risk is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, and bankruptcy.

Liquidity risk is the risk that an EU entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Currency risk

At the end of the year, the financial assets are composed of exchange receivables. The financial liabilities are composed of accounts payable. Their ending balances are materially quoted in EUR, the entity is thus not exposed to currency risk.

Credit risk

At the end of the year, the financial assets comprise exchange receivables that are not past due for more than 30 days. As no credit loss is expected during the life time of those receivables the entity is not exposed to any significant credit risk.

Liquidity risk

The financial liabilities are mainly composed of accounts payable. All the accounts payable have remaining contractual maturity of less than 1 year.

4.6 EVENTS AFTER REPORTING DATE

No events having an impact on the 2025 reported figures arose after 31 December 2025.



EUROPEAN
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OFFICE

FINAL ANNUAL ACCOUNTS 2025

THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

BUDGETARY PRINCIPLES AND STRUCTURE

The establishment and implementation of the EPPO budget is governed by the following basic principles set out in the Title II of the EPPO Financial Rules.

Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the EPPO budget. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuality

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

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

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

Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

Principle of specification

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and lines.

Principle of sound financial management

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

Principle of transparency

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets

shall be published in the Official Journal of the European Union within three months of their adoption.

STRUCTURE AND PRESENTATION OF THE BUDGET

Following the provisions of the EPPO Financial Rules approved by the EPPO College Decision no 002/2021 of 13 January 2021, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by EPPO and shall make a clear distinction between administrative appropriations and operating appropriations:

Title 1

Budget lines relating to staff expenditure such as salaries and allowances for personnel working with EPPO. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure, training, representation costs and interim staff costs.

Title 2

Budget lines relating to all buildings, equipment and miscellaneous administrative expenditure.

Title 3

Budget lines providing for the implementation of the activities and tasks assigned to the EPPO by its establishing Regulation (EU) No. 1939/2017 of the Council of 12 October 2017.

Title 4

Budget line relating to the implementation of the Contribution agreement that provides EU funding to strengthen EPPO's capacity to carry out tasks compatible with its mandate in relation to the Ukraine Facility Regulation.

Assigned revenue

Budget lines relating to financing of specific items of expenditure. They can be externally or internally assigned.

1. BUDGET IMPLEMENTATION HIGHLIGHTS

Comparative budget evolution is presented in the table below.

EUR '000

	2025	2024	Change	Change in %
Title 1 - Staff expenditure	41,252	33,061	8,191	25%
Title 2 - Infrastructure and operating expenditure	9,385	9,192	193	2%
Title 3 - Operational expenditure	35,277	34,130	1,147	3%
Final budget for the year (C1)	85,913	76,382	9,531	12%

EPPO managed a final budget of kEUR 85.913 in commitment and payment appropriations in 2025 (C1-final budget for the year)¹⁰. The table below shows the budget evolution from initial voted budget to final budget for the year 2025.

EUR '000

Title	Initial budget 1	Amendments 2	Transfers 3	Final budget 4=1+2+3
Title 1 - Staff expenditure	41,934	-	-682	41,252
Title 2 - Infrastructure and operating expenditure	9,138	-	247	9,385
Title 3 - Operational expenditure	34,841	-	436	35,277
Grand Total	85,913	-	-	85,913

Amending budgets

The College of the EPPO adopted one amending budget to accommodate a new budget line (in Title 4) resulting from the signature of a Contribution agreement in relation to the Ukraine Facility Regulation. The budget increased by kEUR 70, funded as external assigned revenue (R0), hence not reported in the table above.

Another formal request for budget amendment was submitted to the Budgetary Authority (increase of kEUR 700) to finance onboarding of additional EDPs, which was not granted to the EPPO.

¹⁰ APPROPRIATIONS OF EPPO ARE NON-DIFFERENTIATED; HENCE, COMMITMENT AND PAYMENT APPROPRIATIONS FOR A GIVEN FINANCIAL YEAR ARE IDENTICAL

Budget transfers

Transfers represent adjustments aiming at optimizing budget allocations within set limits, not resulting in overall modification of the available budget for the year. In accordance with Art. 26 of EPPO Financial Rules¹¹, four budget transfers were adopted by the European Chief Prosecutor, on proposal drawn up by the Administrative Director and were notified to the College for information, while the fifth transfer was adopted by the College.

Comparative budget implementation overview

Budget execution	EUR '000	
	2025	2024
Final budget (C1)	85,913	76,382
Committed	85,893	75,200
Paid	78,333	65,999
RAL (Committed-Paid)	7,561	9,201
paid from C8	8,991	9,106
Committed/final budget (%)	99.98%	98.5%
Paid/committed (%)	91.2%	87.8%
Paid/final budget (%)	91.2%	86.4%
C8 cancellation %	2.3%	3.1%

In 2025, the available budget grew by 12% compared to 2024. Implementation of commitment appropriations got close to the 100% maximum. Implementation of payments substantially progressed and reached 91.2% of committed appropriations. C8 cancellation rate improved further being substantially below the 5% performance indicator.

Implementation overview of 2025 final appropriations (C1 fund source)

Title	EUR '000				
	Final budget	Committed	Committed/final budget	Paid	Paid / committed
Title 1 - Staff expenditure	41,252	41,246	100.0%	40,719	98.7%
Title 2 - Infrastructure and operating expenditure	9,385	9,376	99.9%	6,745	71.9%
Title 3 - Operational expenditure	35,277	35,271	100.0%	30,869	87.5%
Total	85,913	85,893	100.0%	78,333	91.2%

¹¹ THE EUROPEAN CHIEF PROSECUTOR, ON A PROPOSAL DRAWN UP BY THE ADMINISTRATIVE DIRECTOR, MAY TRANSFER APPROPRIATIONS: (A) FROM ONE TITLE TO ANOTHER UP TO A MAXIMUM OF 10 % OF THE APPROPRIATIONS FOR THE FINANCIAL YEAR SHOWN ON THE LINE FROM WHICH THE TRANSFER IS MADE; (B) FROM ONE CHAPTER TO ANOTHER AND WITHIN EACH CHAPTER WITHOUT LIMIT.

Implementation of commitment appropriations on all titles was exemplary, over the 95% key performance indicator. A mere 20 kEUR was lost due to not being committed from the 2025 allocated budget compared to the loss of kEUR 1.182 in 2024.

Payment implementation varies across the titles. For Title 1 - Staff related expenditures the implementation rate was above 95%, similarly as in 2024. With few exceptions, Title 1 budget follows strictly the annuality principle (e.g. staff remuneration related lines), where only a limited number of lines allow automatic carry-over of unused payment appropriations. In Title 2 (64.5%→71.9%) and 3 (82.6%→87.5%), the progress is significant from 2024 and the higher implementation is indicative to more rigorous budget follow-up. Implementation of those is expected in N+1, as the committed but not paid payment appropriations are automatically carried over to the following year and they become C8 fund source which represent the spill over effect from the original year.

Implementation overview of carried over appropriations from 2024 (C8 fund source)

EUR '000

Title	Carried-over payment appr.	Paid	Paid/carried-over	Cancelled	Cancelled/carried-over
Title 1 - Staff expenditure	270	224	83.0%	46	17.0%
Title 2 - Infrastructure and operating expenditure	3,085	3,054	99.0%	31	1.0%
Title 3 - Operational expenditure	5,846	5,712	97.7%	133	2.3%
Total	9,201	8,991	97.7%	210	2.3%

Out of the kEUR 9.201 payment appropriations carried-over from 2024 (automatic carry-overs on C8 fund source), 2.3% was cancelled. The improvement is very significant as the indicator is down from 15.2% in 2023 (3.1% in 2024).

Carry-overs to the following year (2026)

EUR '000

Title	RAL Carry-over on C8 1	Carry-over on assigned revenue (C5,R0) 2	Total carry-over 3=1+2
Title 1 - Staff expenditure	528	4	532
Title 2 - Infrastructure and operating exp.	2,631	61	2,692
Title 3 - Operational expenditure	4,402	5	4,407
Title 4 - Contribution agreement UKR	-	24	24
Total	7,561	95	7,656

The difference between paid and committed appropriations in 2025 for kEUR 7.561 is carried over to the following financial year in accordance with Article 12 paragraph 6 of the EPPO Financial Rules¹². Carry-overs of internal assigned revenue (kEUR 71) are automatic to the following financial year in accordance with Article 12 paragraph 4 (a)¹³ of the Financial Rules. Carry-overs of external assigned revenue (kEUR 24) are automatic to the following financial year in accordance with Article 12 paragraph 4 (b)¹⁴ of the Financial Rules.

Payment time limits

In 2024, the EPPO paid 98% of payments within the legal time limits set in the FR and contractual instruments while the late payments did not necessitate default payments to suppliers¹⁵, hence keeping up with the excellent result of 2024. The overall average time to pay remained 17 days, comparable to 2024 performance.

Late payments represented two percent (1.97%) of total number of payments and only 0.49% of total amount of payments in 2025. The corresponding figures for 2024 were 0.85% and 1.09%.

¹² NON-DIFFERENTIATED APPROPRIATIONS LEGALLY COMMITTED BY THE END OF THE FINANCIAL YEAR SHALL BE PAID UNTIL THE END OF THE FOLLOWING FINANCIAL YEAR.

¹³ APPROPRIATIONS SHALL BE AUTOMATICALLY CARRIED OVER IN RESPECT OF: (A) APPROPRIATIONS CORRESPONDING TO INTERNAL ASSIGNED REVENUE. SUCH APPROPRIATIONS MAY BE CARRIED OVER ONLY TO THE FOLLOWING FINANCIAL YEAR AND MAY BE COMMITTED UP TO 31 DECEMBER OF THAT YEAR, WITH THE EXCEPTION OF THE INTERNAL ASSIGNED REVENUE FROM LETTINGS AND THE SALE OF BUILDINGS AND LAND REFERRED TO IN POINT (E) OF ARTICLE 20(3) WHICH MAY BE CARRIED OVER UNTIL IT IS FULLY USED

¹⁴ APPROPRIATIONS SHALL BE AUTOMATICALLY CARRIED OVER IN RESPECT OF: (B) APPROPRIATIONS CORRESPONDING TO EXTERNAL ASSIGNED REVENUE. SUCH APPROPRIATIONS SHALL BE FULLY USED BY THE TIME ALL THE OPERATIONS RELATING TO THE PROGRAMME OR ACTION TO WHICH THEY ARE ASSIGNED HAVE BEEN CARRIED OUT OR THEY MAY BE CARRIED OVER AND USED FOR THE SUCCEEDING PROGRAMME OR ACTION.

¹⁵ DEFAULT INTEREST OF AN AMOUNT HIGHER THAN EUR 200 HAS TO BE PAID AUTOMATICALLY TO THE CONTRACTOR/BENEFICIARY IN THE EVENT OF LATE PAYMENT. HOWEVER, FOR LOWER AMOUNTS (\leq EUR 200) IT IS UP TO THE CONTRACTOR/BENEFICIARY TO CLAIM ANY DEFAULT INTEREST WITHIN TWO MONTHS FOLLOWING RECEIPT OF THE LATE PAYMENT.

2. RESULT OF THE IMPLEMENTATION OF THE BUDGET (BUDGET OUTTURN)

	<i>EUR '000</i>	
	31.12.2025	31.12.2024
Balancing subsidy from the European Union	85,913	76,382
Other subsidy - Contribution agreement UKR	70	
Other income	71	21
Total revenue	86,054	76,403
Title I: Staff		
Payments	-40,724	-32,674
Appropriations carried over	-532	-275
Title II: Administrative Expenses		
Payments	-6,752	-5,614
Appropriations carried over	-2,692	-3,092
Title III: Operating Expenditure		
Payments	-30,923	-27,803
Appropriations carried over	-4,432	-5,854
Total expenditure	-86,054	-75,312
Cancellation of unused payment appropriations carried over from previous year	210	287
Adjustment for carry-over from the previous year of appropriations available at year-end arising from assigned revenue	21	92
Exchange rate differences	-15	35
Budget result	215	1,504
EU subsidy - EPPO revenue	85,698	74,878

The budget outturn for the financial year corresponds to the total subsidy of The European Union and other cashed external/internal assigned revenues, minus the total eligible expenditures incurred during the financial year (executed payments and appropriations carried over) adjusted with items originating from the previous financial year. The purpose of this calculation is to determine the amount of balancing subsidy that is considered as revenue of the EPPO out of the pre-financing subsidy received during 2025.

At the end of the 2025 financial year, the budget outturn is kEUR 215. This is the balancing subsidy pre-financing remaining open at the end of 2025, which will need to be reimbursed to The Commission during 2026.

The figure indicated as '*EU subsidy – EPPO revenue*' is the amount to be recognised on the face of the Statement of Financial Performance.

The positive balance from 2024 of kEUR 1.504 was reimbursed to The Commission in 2025.

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET OUTTURN

	<i>EUR '000</i>
	31.12.2025
ECONOMIC RESULT OF THE YEAR	-767
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	13,744
Adjustments for accrual cut-off 2024 reversals	-2,628
Adjustments for accrual cut-off 2025	3,947
Unpaid invoices at year end but booked in expenses	5
Depreciation of intangible and tangible assets	3,423
Recovery Orders issued in 2025 in class 7 and not yet cashed	-
Prefinancing given in previous year and cleared in the year	6
Payments made from carry-over of payment appropriations	8,991
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	-12,761
Asset acquisitions less unpaid amounts	-5,577
New pre-financing paid in the year and remaining open as at 31 December 2025	-
New pre-financing received in the year and remaining open as at 31 December 2025	239
Budgetary recovery orders issued before 2025 and cashed in 2025	1
Payment appropriations carried over to 2026	-7,656
Cancellation of unused carried over payment appropriations from previous year	210
Adjustment for carry-over from the previous year of appropriations available at 31.12.2025 arising from assigned revenue	21
BUDGET RESULT OF THE YEAR	215

4. IMPLEMENTATION OF BUDGET REVENUE

EUR '000

Item	Income appropriations		Entitlements established			Revenue				Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
Contribution from the European Union	85,913	85,913	85,913	-	85,913	85,913	-	85,913	100%	-
Contribution agreement Ukraine Facility Reg2024/792	-	-	70	-	70	70	-	70	-	-
Miscellaneous recoveries	-	-	70	1	71	70	1	71	-	-
GRAND TOTAL	85,913	85,913	86,053	1	86,054	86,053	1	86,054	100%	-

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1 BREAKDOWN AND CHANGES IN COMMITMENT AND PAYMENT APPROPRIATIONS

As EPPO is managing its budget appropriations as non-differentiated, the available commitment (CA) and payment appropriations (PA) are identical for a given financial year. The table below represents the overview of all fund sources: C1, C4, C5, C8 and R0 for the year. The meaning of the last two column (total available appropriations) nevertheless is slightly different depending on if we consider CAs or PAs. As for CAs, the C8 carry overs are actual commitments carried over from 2024, hence they are not appropriations to commit in the narrow sense of the word, but documents (contracts) which await execution.

EUR '000

Title	BL	Budget line description	Initial adopted budget	Amendments	Transfers	Final adopted budget (C1)	Carry-overs from 2024 (C8)	Assigned revenue (C4,C5,R0)	Total available commitment appropriations (C1+C4,C5,R0)	Total available payment appropriations (C1+C4,C5,R0+C8)
1	110	Temporary agents	31,750	-	-552	31,198	-	-	31,198	31,198
	111	Contract agents	2,100	-	87	2,187	-	-	2,187	2,187
	112	Seconded National Experts	2,500	-	-552	1,948	-	-	1,948	1,948
	120	Recruitment, entering and leaving the service, transfer costs	616	-	163	779	31	1	780	811
	130	Mission costs, duty travel, ancillary expenditure	45	-	45	90	12	1	91	103
	140	Social, medical and other services	2,170	-	40	2,210	36	4	2,214	2,250
	141	Canteens, internal meetings, events and receptions	192	-	80	272	73	3	275	348
	150	Training and training related expenses	452	-	-81	371	33	-	371	404
	160	External services	1,148	-	-80	1,068	20	-	1,068	1,088
	161	Interim staff and trainees	931	-	180	1,111	53	-	1,111	1,164
	170	Receptions, events and representation expenses	20	-	-11	9	11	-	9	19
180	Other staff expenditure	10	-	-	10	2	-	10	12	
1 Total			41,934	-	-682	41,252	270	9	41,261	41,531
2	210	Rental of buildings and associated costs	2,948	-	-467	2,481	1,048	14	2,496	3,544
	211	Insurance, maintenance and cleaning	651	-	-256	395	-	54	450	450
	220	Hardware, software and linked expenses	2,509	-	97	2,606	716	-	2,606	3,322
	221	ICT services, analysis, programming, technical assistance	2,491	-	847	3,338	1,204	-	3,338	4,542
	230	Audiovisual, technical equipment and installations	269	-	-2	267	74	-	267	341
	231	Furniture	50	-	16	66	-	-	66	66
	232	Transportation and removal expenses	135	-	-24	111	0	-	111	111



EUR '000

Title	BL	Budget line description	Initial adopted budget	Amendments	Transfers	Final adopted budget (C1)	Carry-overs from 2024 (C8)	Assigned revenue (C4,C5,R0)	Total available commitment appropriations (C1+C4,C5,R0)	Total available payment appropriations (C1+C4,C5,R0+C8)
	240	Office supplies, publication and library expenses	36	-	20	56	0	-	56	56
	241	Other administrative expenditure	49	-	15	64	43	-	64	107
		2 Total	9,138	-	247	9,385	3,085	68	9,453	12,538
	310	Translation and related costs	3,091	-	-993	2,098	50	-	2,098	2,147
	311	Communication and related costs	195	-	67	262	142	-	262	404
	320	European Delegated Prosecutors remuneration	21,750	-	-285	21,465	-	14	21,479	21,479
	321	Costs related to investigation activities	560	-	29	589	441	-	589	1,031
	322	Costs related to the provisions of Art. 91.6	50	-	274	324	45	-	324	369
	330	Operational ICT hardware and software	1,774	-	-257	1,517	1,865	-	1,517	3,381
	331	Operational ICT services	3,423	-	980	4,403	2,208	-	4,403	6,611
	340	Close protection services and related costs	2,259	-	902	3,161	686	-	3,161	3,847
	341	Operational missions expenses	1,450	-	-200	1,250	246	-	1,250	1,496
	342	Other miscellaneous operational expenses	289	-	-81	208	162	-	208	370
		3 Total	34,841	-	436	35,277	5,846	14	35,291	41,137
	4	410 Contribution agreement Ukraine Facility Reg. 2024/792	-	-	-	-	-	70	70	70
		4 Total	-	-	-	-	-	70	70	70
Grand Total			85,913	-	0	85,913	9,201	161	86,075	95,275

5.2 IMPLEMENTATION OF COMMITMENT APPROPRIATIONS

EUR '000

Title	BL	Budget line description	Total available commitment appropriations (C1,C4,C5,R0)	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
				from final adopted budget C1	from carry-overs	from assigned revenue C4,C5,R0	Total	%	Assigned revenue C5	By decision	Total	from final adopted budget	from carry-overs	from assigned revenue	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1	110	Temporary agents	31,198	31,198	-	-	31,198	100%	-	-	-	-	-	-	-
	111	Contract agents	2,187	2,187	-	-	2,187	100%	-	-	-	-	-	-	-
	112	Seconded National Experts	1,948	1,948	-	-	1,948	100%	-	-	-	-	-	-	-
	120	Recruitment, entering and leaving the service, transfer costs	780	779	-	0	780	100%	1	-	1	-	-	-	-
	130	Mission costs, duty travel, ancillary expenditure	91	90	-	1	91	100%	-	-	-	-	-	-	-
	140	Social, medical and other services	2,214	2,205	-	2	2,207	100%	2	-	2	5	-	-	5
	141	Canteens, internal meetings, events and receptions	275	272	-	2	274	99%	1	-	1	0	-	-	0
	150	Training and training related expenses	371	371	-	-	371	100%	-	-	-	-	-	-	-
	160	External services	1,068	1,068	-	-	1,068	100%	-	-	-	-	-	-	-
	161	Interim staff and trainees	1,111	1,111	-	-	1,111	100%	-	-	-	-	-	-	-
	170	Receptions, events and representation expenses	9	9	-	-	9	100%	-	-	-	-	-	-	-
180	Other staff expenditure	10	10	-	-	10	100%	-	-	-	-	-	-	-	
1 Total			41,261	41,246	-	5	41,251	100%	4	-	4	5	-	-	5
2	210	Rental of buildings and associated costs	2,496	2,481	-	7	2,488	100%	7	-	7	-	-	-	-
	211	Insurance, maintenance and cleaning	450	387	-	-	387	86%	54	-	54	8	-	-	8
	220	Hardware, software and linked expenses	2,606	2,606	-	-	2,606	100%	-	-	-	-	-	-	-
	221	ICT services, analysis, programming, technical assistance	3,338	3,338	-	-	3,338	100%	-	-	-	-	-	-	-

EUR '000

Title	BL	Budget line description	Total available commitment appropriations (C1,C4,C5,R0)	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
				from final adopted budget C1	from carry-overs	from assigned revenue C4,C5,R0	Total	%	Assigned revenue C5	By decision	Total	from final adopted budget	from carry-overs	from assigned revenue	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
	230	Audiovisual, technical equipment and installations	267	267	-	-	267	100%	-	-	-	0	-	-	0
	231	Furniture	66	66	-	-	66	100%	-	-	-	0	-	-	0
	232	Transportation and removal expenses	111	111	-	-	111	100%	-	-	-	-	-	-	-
	240	Office supplies, publication and library expenses	56	56	-	-	56	100%	-	-	-	-	-	-	-
	241	Other administrative expenditure	64	64	-	-	64	100%	-	-	-	-	-	-	-
2 Total			9,453	9,376	-	7	9,383	99%	61	-	61	9	-	-	9
3	310	Translation and related costs	2,098	2,098	-	-	2,098	100%	-	-	-	-	-	-	-
	311	Communication and related costs	262	262	-	-	262	100%	-	-	-	-	-	-	-
	320	European Delegated Prosecutors remuneration	21,479	21,465	-	9	21,474	100%	5	-	5	-	-	-	-
	321	Costs related to investigation activities	589	584	-	-	584	99%	-	-	-	5	-	-	5
	322	Costs related to the provisions of Art. 91.6	324	324	-	-	324	100%	-	-	-	-	-	-	-
	330	Operational ICT hardware and software	1,517	1,517	-	-	1,517	100%	-	-	-	-	-	-	-
	331	Operational ICT services	4,403	4,403	-	-	4,403	100%	-	-	-	1	-	-	1
	340	Close protection services and related costs	3,161	3,161	-	-	3,161	100%	-	-	-	-	-	-	-
	341	Operational missions expenses	1,250	1,250	-	-	1,250	100%	-	-	-	-	-	-	-
	342	Other miscellaneous operational expenses	208	208	-	-	208	100%	-	-	-	-	-	-	-
3 Total			35,291	35,271	-	9	35,280	100%	5	-	5	6	-	-	6



EUR '000

Title	BL	Budget line description	Total available commitment appropriations (C1,C4,C5,R0)	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
				from final adopted budget C1	from carry-overs	from assigned revenue C4,C5,R0	Total	%	Assigned revenue C5	By decision	Total	from final adopted budget	from carry-overs	from assigned revenue	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
4	410	Contribution agreement Ukraine Facility Reg. 2024/792	70	-	-	70	70	100%	-	-	-	-	-	-	-
4 Total			70	-	-	70	70	100%	-	-	-	-	-	-	-
Grand Total			86,075	85,893	-	91	85,984	100%	71	-	71	20	-	-	20

5.3 IMPLEMENTATION OF PAYMENT APPROPRIATIONS

EUR '000

Title	BL	Budget line description	Total available payment appropriations (C1,C8,C4,C5,R0)	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
				from final adopted budget C1	from carry-overs C8	from assigned revenue C5,R0	Total	%	Automatic carry-overs C8	By decision	Assigned revenue C5,R0	Total	from final adopted budget	from carry-overs	from assigned revenue	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1	110	Temporary agents	31,198	31,198	-	-	31,198	100%	-	-	-	-	-	-	-	-
	111	Contract agents	2,187	2,187	-	-	2,187	100%	-	-	-	-	-	-	-	-
	112	Seconded National Experts	1,948	1,948	-	-	1,948	100%	-	-	-	-	-	-	-	-
	120	Recruitment, entering and leaving the service, transfer costs	811	772	30	0	802	99%	7	-	1	8	-	1	-	1
	130	Mission costs, duty travel, ancillary expenditure	103	80	1	1	82	80%	10	-	-	10	-	11	-	11
	140	Social, medical and other services	2,250	2,150	32	2	2,183	97%	55	-	2	57	5	4	-	10
	141	Canteens, internal meetings, events and receptions	348	63	61	2	126	36%	209	-	1	210	-	11	-	11
	150	Training and training related expenses	404	240	30	-	270	67%	131	-	-	131	-	3	-	3
	160	External services	1,088	1,068	20	-	1,088	100%	-	-	-	-	-	-	-	-
	161	Interim staff and trainees	1,164	995	49	-	1,045	90%	115	-	-	115	-	3	-	3
	170	Receptions, events and representation expenses	19	9	1	-	10	51%	-	-	-	-	-	10	-	10
180	Other staff expenditure	12	10	-	-	10	79%	0	-	-	0	-	2	-	2	
1 Total			41,531	40,719	224	5	40,948	99%	528	-	4	532	5	46	-	51
2	210	Rental of buildings and associated costs	3,544	1,959	1,031	7	2,998	85%	522	-	7	529	-	17	-	17
	211	Insurance, maintenance and cleaning	450	219	-	-	219	49%	168	-	54	222	8	-	-	8
	220	Hardware, software and	3,322	2,553	715	-	3,268	98%	53	-	-	53	-0	2	-	2

EUR '000

Title	BL	Budget line description	Total available payment appropriations (C1,C8,C4,C5,R0)	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
				from final adopted budget C1	from carry-overs C8	from assigned revenue C5,R0	Total	%	Automatic carry-overs C8	By decision	Assigned revenue C5,R0	Total	from final adopted budget	from carry-overs	from assigned revenue	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
		linked expenses														
	221	ICT services, analysis, programming, technical assistance	4,542	1,823	1,194	-	3,017	66%	1,515	-	-	1,515	-	10	-	10
	230	Audiovisual, technical equipment and installations	341	61	71	-	132	39%	206	-	-	206	0	3	-	3
	231	Furniture	66	1	-	-	1	2%	65	-	-	65	0	-	-	0
	232	Transportation and removal expenses	111	44	0	-	44	39%	67	-	-	67	-	0	-	0
	240	Office supplies, publication and library expenses	56	52	0	-	52	94%	4	-	-	4	-	0	-	0
	241	Other administrative expenditure	107	33	43	-	75	71%	31	-	-	31	-	-	-	-
		2 Total	12,538	6,745	3,054	7	9,806	78%	2,631	-	61	2,692	9	31	-	40
	310	Translation and related costs	2,147	1,970	48	-	2,018	94%	128	-	-	128	0	2	-	2
	311	Communication and related costs	404	120	140	-	260	65%	141	-	-	141	-	2	-	2
	320	European Delegated Prosecutors remuneration	21,479	21,465	-	9	21,474	100%	-	-	5	5	-	-	-	-
3	321	Costs related to investigation activities	1,031	200	389	-	590	57%	384	-	-	384	5	52	-	58
	322	Costs related to the provisions of Art. 91.6	369	-	37	-	37	10%	324	-	-	324	-	8	-	8
	330	Operational ICT hardware and software	3,381	1,222	1,855	-	3,077	91%	295	-	-	295	-	10	-	10
	331	Operational ICT services	6,611	1,558	2,192	-	3,750	57%	2,845	-	-	2,845	1	16	-	17



EUR '000

Title	BL	Budget line description	Total available payment appropriations (C1,C8,C4,C5,R0)	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
				from final adopted budget C1	from carry-overs C8	from assigned revenue C5,R0	Total	%	Automatic carry-overs C8	By decision	Assigned revenue C5,R0	Total	from final adopted budget	from carry-overs	from assigned revenue	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
	340	Close protection services and related costs	3,847	3,125	686	-	3,811	99%	36	-	-	36	-	-	-	-
	341	Operational missions expenses	1,496	1,036	206	-	1,242	83%	214	-	-	214	-	40	-	40
	342	Other miscellaneous operational expenses	370	172	159	-	331	90%	35	-	-	35	-	4	-	4
	3 Total		41,137	30,869	5,712	9	36,590	89%	4,402	-	5	4,407	6	133	-	139
4	410	Contribution agreement Ukraine Facility Reg. 2024/792	70	-	-	45	45	65%	-	-	24	24	-	-	-	-
	4 Total		70	-	-	45	45	65%	-	-	24	24	-	-	-	-
Grand Total			95,275	78,333	8,991	66	87,389	92%	7,561	-	95	7,656	20	210	-	230

5.4 OUTSTANDING COMMITMENTS

EUR '000

Title	BL	BL description	Commitments outstanding at the end of 2024 (C8)				Commitments of the current year (2025)				Total commitments outstanding at year end 2025
			Commitments carried forward from 2024	Decommitments/cancellations	Payments	Total	Commitments made during the year (C1,C5,R0)	Payments C1,C5,R0	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year end (C8,R0 in 2026)	
			1	2	3	4=1+2-3	5	6	7	8=5-6-7	
	110	Temporary agents	-	-	-	-	31,198	31,198	-	-	-
	111	Contract agents	-	-	-	-	2,187	2,187	-	-	-
	112	Seconded National Experts	-	-	-	-	1,948	1,948	-	-	-
	120	Recruitment, entering and leaving the service, transfer costs	31	-1	30	-	780	772	-	7	7
	130	Mission costs, duty travel, ancillary expenditure	12	-11	1	-	91	81	-	10	10
	140	Social, medical and other services	36	-4	32	-	2,207	2,152	-	55	55
1	141	Canteens, internal meetings, events and receptions	73	-11	61	-	274	65	-	209	209
	150	Training and training related expenses	33	-3	30	-	371	240	-	131	131
	160	External services	20	-	20	-	1,068	1,068	-	-	-
	161	Interim staff and trainees	53	-3	49	-	1,111	995	-	115	115
	170	Receptions, events and representation expenses	11	-10	1	-	9	9	-	-	-
	180	Other staff expenditure	2	-2	-	-	10	10	-	0	0
	1 Total		270	-46	224	-	41,251	40,724	-	528	528
2	210	Rental of buildings and associated costs	1,048	-17	1,031	-	2,488	1,966	-	522	522



EUR '000

Title	BL	BL description	Commitments outstanding at the end of 2024 (C8)				Commitments of the current year (2025)				Total commitments outstanding at year end 2025
			Commitments carried forward from 2024	Decommitments/cancellations	Payments	Total	Commitments made during the year (C1,C5,R0)	Payments C1,C5,R0	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year end (C8,R0 in 2026)	
			1	2	3	4=1+2-3	5	6	7	8=5-6-7	
	211	Insurance, maintenance and cleaning	-	-	-	-	387	219	-	168	168
	220	Hardware, software and linked expenses	716	-2	715	-	2,606	2,553	-	53	53
	221	ICT services, analysis, programming, technical assistance	1,204	-10	1,194	-	3,338	1,823	-	1,515	1,515
	230	Audiovisual, technical equipment and installations	74	-3	71	-	267	61	-	206	206
	231	Furniture	-	-	-	-	66	1	-	65	65
	232	Transportation and removal expenses	0	-0	0	-	111	44	-	67	67
	240	Office supplies, publication and library expenses	0	-0	0	-	56	52	-	4	4
	241	Other administrative expenditure	43	-	43	-	64	33	-	31	31
		2 Total	3,085	-31	3,054	-	9,383	6,752	-	2,631	2,631
	310	Translation and related costs	50	-2	48	-	2,098	1,970	-	128	128
	311	Communication and related costs	142	-2	140	-	262	120	-	141	141
	320	European Delegated Prosecutors remuneration	-	-	-	-	21,474	21,474	-	-	-
3	321	Costs related to investigation activities	441	-52	389	-	584	200	-	384	384
	322	Costs related to the provisions of Art. 91.6	45	-8	37	-	324	-	-	324	324
	330	Operational ICT hardware and software	1,865	-10	1,855	-	1,517	1,222	-	295	295
	331	Operational ICT services	2,208	-16	2,192	-	4,403	1,558	-	2,845	2,845



EUR '000

Title	BL	BL description	Commitments outstanding at the end of 2024 (C8)				Commitments of the current year (2025)				Total commitments outstanding at year end 2025
			Commitments carried forward from 2024	Decommitments/cancellations	Payments	Total	Commitments made during the year (C1,C5,R0)	Payments C1,C5,R0	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year end (C8,R0 in 2026)	
			1	2	3	4=1+2-3	5	6	7	8=5-6-7	
	340	Close protection services and related costs	686	-	686	-	3,161	3,125	-	36	36
	341	Operational missions expenses	246	-40	206	-	1,250	1,036	-	214	214
	342	Other miscellaneous operational expenses	162	-4	159	-	208	172	-	35	35
		3 Total	5,846	-133	5,712	-	35,280	30,878	-	4,402	4,402
4	410	Contribution agreement Ukraine Facility Reg. 2024/792	-	-	-	-	70	45	-	24	24
		4 Total	-	-	-	-	70	45	-	24	24
		Grand Total	9,201	-210	8,991	-	85,984	78,399	-	7,585	7,585

GLOSSARY

Administrative appropriations

Appropriations to cover the running costs of the entities (staff, buildings, office equipment).

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the budgetary authority.

Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

Appropriations

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments may 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.

Assigned revenue

Revenue dedicated to finance specific items of expenditure.

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.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

Revenue and expenditure are shown in the budget structure 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 commitment

Operation by which the responsible authorising officer reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.

Cancellation of appropriations

Appropriations which have not been used by the end of the financial year and which cannot be carried over shall be cancelled.

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 to the following year.

Commitment appropriations

Commitment appropriations cover the total value of legal obligations (contracts, grant agreements or decisions) that could be signed in the current financial year.

De-commitment

Operation whereby the responsible authorising officer cancels wholly or partly the reservation of appropriations previously made by means of a budgetary commitment.

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.

Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

Entitlements established

Right to collect income from a debtor as recognised through the issuing of a recovery order.

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 currencies at the date of the accounts.

Expenditure

Term used to describe spending the budget from all types of funds sources.

Fund sources

Term	Definition
C1	Appropriations voted for the current budget (N)
C4	Internal assigned revenue (current year)
C5	Appropriations from internal assigned revenue automatically carried-over to N+1
C8	Commitment automatically carried forward with corresponding payment appropriations from N to N+1
C9	Commitments carried forward without corresponding payment appropriations
R0	External assigned revenue

Grants

Direct financial contributions from the budget to third-party beneficiaries, engaged in activities that serve Union policies.

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, as represented by an appropriation.

Legal basis / basic act

The legal act adopted by the legislative authority (usually the Council and European Parliament) specifying the objective of a Union spending programme, the purpose of the appropriations, the rules for intervention, expiry date and the relevant financial rules to serve as a legal basis for the implementation of the spending programme.

Legal commitment

The act whereby the Authorising Officer enters into an obligation towards third parties which results in a charge for the Union budget.

Common forms of legal commitments are contracts in the case of procurement, grant agreements and grant decisions.

Non-differentiated appropriations

Appropriations which meet annual needs and must therefore be committed during the budget year. Only amounts qualifying for automatic carryover can be disbursed in the following year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are cancelled (unless, exceptionally, permission is given

by a College decision for a non-automatic carryover). Commitment appropriations are equal to payment appropriations.

Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

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.

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

RAL (Reste à liquider)

Amount remaining to be paid on a budgetary commitment at a given moment. Cf. outstanding commitments.

Surplus

Positive difference between revenue and expenditure, which has to be returned to the funding authority. Cf. Budget result

Transfer between budget lines

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.