Final annual accounts of the European Union Agency for Law Enforcement Training

Financial year 2025

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CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Union Agency for Law Enforcement Training (CEPOL) in accordance with Article 102 of the Framework Financial Regulation ('FFR')[1] and I hereby certify that the annual accounts of CEPOL 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 CEPOL 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 CEPOL.

Digitally signed by:

ANIKÓ KOVÁCS-OLECHNA

Date: 2026-05-27 12:20:45 UTC

Anikó Kovács-Olechna

Accounting Officer of the
European Union Agency for
Law Enforcement Training

[1] COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulationfor the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast).

BACKGROUND INFORMATION NOTE

1. General background on the entity

Establishment

The European Union Agency for Law Enforcement Training, known also as CEPOL, is an agency of the European Union dedicated to developing, implementing and coordinating training for law enforcement officials.

CEPOL was founded by Council Decision 200/820/JHA of 22 December 2000. Its current legal mandate stems from the Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 and is in force since 1 July 2016.

Mission

CEPOL contributes to a safer Europe by facilitating cooperation and knowledge sharing among law enforcement officials of the EU Member States[1] and to some extent, of third countries, on issues stemming from EU priorities in the field of security; in particular those related to serious and organised crime that stem from the European Multidisciplinary Platform Against Criminal Threats (EMPACT).

Main operational activities

CEPOL brings together a network of training institutes for law enforcement officials in EU Member States and supports them in providing frontline training on security priorities, law enforcement cooperation and information exchange. CEPOL also works with EU bodies, international organisations, and third countries to ensure that the most serious security threats are tackled with a collective response.CEPOL's current portfolio encompasses onsite training activities, online learning, exchange programmes, and scientific knowledge and research activities.

CEPOL is committed to to ensure compliance with internationally recognised management standards such as ISO 9001:2015 and with the agency's Internal Control Framework.

Governance

CEPOL is headed by an Executive Director, who is accountable to a Management Board. The Management Board is made up of representatives from EU Member States and the European Commission. The chair of the Management Board is a representative of one of the three Member States that have jointly prepared the Council of the European Union's 18-month programme. The Management Board meets at least twice per year. In addition, CEPOL has dedicated National Units (CNUs) in every Member State and National Contact Points in partner countries and organisations, to provide information and assistance to law enforcement officials who wish to participate in CEPOL's activities. CNUs also support CEPOL's operations.

The agency's annual work programme is built with input from this network and other stakeholders, resulting in topical and focused activities designed to meet the needs of Member States in the priority areas of the EU internal security strategy. Moreover, CEPOL assesses training needs to address EU security priorities.

Sources of financing

CEPOL does not receive any external financing. All the financial resources stem from the general budget of the European Union and can be split as follows:

- Annual balancing subsidy from the European Commission Directorate General for Migration and Home Affairs (DG HOME), the partner DG;
- Dedicated Union External Assistance funds (through Contribution agreements) to assist third countries in building their capacities in relevant law enforcement policy areas, in line with the established priorities of the Union;
- Funds received in respect to agreements (co-operation and financing) with other EU entities.

[1] Denmark is not considered Member State in relation to CEPOL in accordance with Protocol 22 on the position of Denmark in respect of the area of freedom, security and justice, annexed to the TEU and to the TFEU.

2. 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)[2]. 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 Management Board of the entity appoints the Accounting Officer who is, amongst other tasks, responsible for the preparation of the annual accounts, which are consolidated in those of the EU.

Following the decisions of the CEPOL Management Board 05/2023/MB of 25 May 2023 on the appointment of the Accounting officer of CEPOL, the powers and duties of Accounting Officer of CEPOL are carried out by Aniko KOVACS-OLECHNA.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of CEPOL's 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 final accounts to discharge

The final 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 audit company selected by the entity. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Management Board for opinion.

The final annual accounts, together with the opinion of the Management Board, are sent to the Accounting Officer of the European Commission, ECA, the European Parliament and the Council by 1 July of the following financial year. ECA scrutinises the final annual accounts and includes any findings in its 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 Executive Director in respect to the implementation of the budget for a given financial year. Amongst other elements this decision is also based on a review of the accounts and the annual report of ECA.

[2] COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council.

3. Operational highlights

Achievements of the year

2025 has been intense and productive, marked by several key milestones: the move to the new headquarters, in which, in addition to offices, it also features well-equipped training and conference rooms, the rebuilt IT infrastructure following the cyberattack, the relaunch of the revamped Law Enforcement Education platform (LEEd), preparing for and executing a pilot on the event management plug in, roll-out of training activities, launch of the call for the emerging training scheme, introduction of the regional training activities, preparation of micro-credit pilot projects, rollout of the EU Strategic Training Needs Assessment (EU-STNA)2026-2029 and the pilot Sectoral Qualification Framework (SQF). Other highlights include the successful continuation of international cooperation projects, and the smooth implementation of the Research and Science Conference 2024/2025 'Tackling the world of High-Risk Criminal Networks'.

EU Training Hub Unit Implemented a total of 270 training activities in 2025. With the training portfolio, CEPOL provided up-to-date knowledge and best practices in law enforcement to approximately 30 000 participants. The implementation rate was a collaborative effort involving EU Member States authorities, Framework Partners, and the Agency.

The diverse range of training activities included:

- Online courses and e-workshops;
- Webinars and webinar series;
- Onsite training and study visits;
- Online modules and other self-paced products;
- Exchange programme.

In 2025 CEPOL conducted the EU-STNA 2026-2029 based on the updated methodology, to identify strategic level training priorities for law enforcement across the EU in line with EMPACT Cycle but not limited to serious and organised crime priorities. Following the EU-STNA methodology, CEPOL conducted the desk research, implemented thematic focus group meetings and conducted a written consultation with other law enforcement networks and organisations. As an outcome, training needs were clustered into 17 thematic categories and 9 core capability gaps.

By prioritising serious organised crime, fundamental rights, counterterrorism and cross-border law enforcement cooperation within its training and learning initiatives and covering a broad range of thematic fields by offering training solutions under the umbrella of other topics in leadership, law enforcement training, public order, special law enforcement techniques, crime prevention, CEPOL continued to play a crucial role in enhancing the capabilities of law enforcement agencies across the European Union to effectively combat complex criminal activities.

The portfolio on serious organised crime covered diverse topics such as drug trafficking (including synthetic drugs and cannabis), trafficking in human beings, environmental crimes, MTIC fraud, digital forensics, child sexual exploitation, migrant smuggling and illicit firearms trafficking. Current geopolitical developments, including the impact of the war in Ukraine, were also integrated into relevant training modules. In preparation for the upcoming 2026–2029 EMPACT cycle, CEPOL has continued to take the lead in coordinating capacity-building efforts, a role positively welcomed by the Council and the European Commission. The Drivers and Coordinators workshop for the 2026-29 cycle have been implemented very successfully with takeaways published as Council document (12374/25).

Fundamental rights training continued to be a core priority embedded across all CEPOL training activities. To ensure consistent attention to this topic, the agency has developed a training package on fundamental rights enforcement, offered for all onsite training activities. Additionally, CEPOL has issued guidelines for integrating fundamental rights into specific learning activities, ensuring a horizontal, cross-cutting approach throughout the training portfolio.

CEPOL continues to fulfil its responsibility for the EU in terms of developing means to provide the law enforcement community with an appropriate and suitable competency enhancement. One of the instruments to achieve this objective is the promotion of cascading consisting in TtT activities, e-learning solutions, exchange bites, preparation of handbooks, guidelines, and manuals. The agency has built upon the success of the emerging training scheme piloted in 2024 and organised courses on hybrid threats, the use of Artificial Intelligence tools in the Europol Tool Repository and on football security as part of the emerging training scheme.

Building on the strategic discussions held in 2024, CEPOL's cybercrime training portfolio in 2025 has been designed to address the most pressing and evolving challenges in the digital landscape. Key focus areas include cyber forensics, digital investigations, handling of electronic evidence, cryptocurrencies, and the dark web. These foundational topics are integrated across various training formats to enhance the operational capabilities of law enforcement professionals across the EU and are in line with the recommendations of the Roadmap on Access to Data for Effective Law Enforcement.

In accordance with the Recommendation of the Council of the EU on a European approach to micro-credentials for lifelong learning and employability, EUTH explored certification of CEPOL learning results with higher education institutions and vocational centres.

Three training activities delivered by EUTH became certified in 2025 with micro-credentials. We delivered these activities with SB MERITO University in Wroclaw, Faculty in Opole (Poland) and Harokopio University's Centre for Lifelong Learning, Athens as the intermediary accredited institutions to provide the micro-credentials within the respective national qualification framework.

CEPOL developed the Sectoral Qualification Framework focusing on cross-border cooperation (SQF CBC). The methodology relied primarily on an Expert Group composed of EU Member State representatives who identified job competencies and defined associated learning outcomes for a sample course, which were then abstracted to align sectoral requirements with the European Qualifications Framework. The evidence gathered during the validation of the SQF CBC supports the concept of a Sectoral Qualifications Framework on policing.

Following the cyberattack in 2024, the LEEd platform became available as of January 2025, with gradually expanding capabilities to its full potential. Multifactor authenticator (MFA) was introduced as a security measure and additional infrastructure enhancements have been put in place to enhance the platform's security.

Complying with the relevant policies of the European Union, CEPOL contributed to law enforcement capacity building efforts in partner countries by enhancing regional networks and enabling a robust training portfolio in the area of counter-terrorism and fighting organised crime. In 2025, CEPOL continued the implementation of five flagship projects (CT INFLOW II, EUROMED Police, WB PaCT II, TOPCOP II and EU4SEC Moldova), thus covering the entire spectrum of the EU Enlargement and Neighbourhood policy areas, while also expanding cooperation to new partners, including Iraq and Kenya. The projects conducted their activities according to the implementation plan. The increased logistic and organisational costs impacted the project implementation in each region, making complicated to find appropriate services within the current ceilings.

CT INFLOW II[3] project: strengthened operational trust and institutional cooperation through on-site confidence-building workshops in partner countries, supporting project expansion to Egypt, Iraq and Kenya. These engagements enhanced inter-agency coordination and promoted EU CT standards. The regional OTNA was validated and translated into a targeted training catalogue, guiding delivery of priority activities on online radicalisation, social media influence, critical infrastructure, hybrid threats, CT financing, fusion centres and public–private partnerships. Study visits, webinars and online modules complemented the programme. For the first time, a joint MENA–WB training created a structured bridge between regions, reinforcing cross-regional cooperation. The EMISA network further expanded through working group activities and its annual Co-Chairs meeting, consolidating multidisciplinary expertise and strategic direction. Judicial mock trials strengthened cooperation between investigators, prosecutors and judiciary, enhancing evidentiary standards, inter-agency coordination and rights-compliant CT responses. Exchange and mentoring visits initiated sustained professional networking and operational dialogue.

[3] ***Global Facility on Counter-Terrorism Information Exchange and Criminal Justice Response (CT INFLOW 2)*** project is is targeting nine countries of the EU South Neighbourhood and Africa, funded by the Instrument contributing to Stability and Peace (IcSP 2018) via the European Commission's Foreign Policy Instrument (FPI.01), with a duration of 48 months (current, second phase - from 1 July 2024 to 30 June 2028).

EUROMED Police VI[4] project: reinforced high-level strategic dialogue through the Strategic Cooperation Forum at Europol, gathering partner countries, AFRIPOL, the League of Arab States, DG MENA and DG HOME to align priorities with the EU Internal Security Strategy, SOCTA and EMPACT. Back-to-back, the Heads of Law Enforcement Training Institutes Meeting played a pivotal role in shaping future-oriented capacity building, promoting innovation (AI, digital competences, cooperation with the private sector) and strengthening institutional leadership across regions. The EU-MENA Expert Workshop on Serious and Organised Crime further aligned EU MSs and MENA partners on priority crime areas, reinforcing analytical cooperation and operational coordination. Institutional sustainability advanced through accredited TtT programmes on Financial Crime and Document Fraud, embedding certified expertise within national systems and enabling cascading and multiplication at national level. Additional national and regional courses on drug trafficking, THB and migrant smuggling strengthened operational responses in line with EU standards. EMPACT engagement deepened through the establishment of ETWG on Cyber-attacks and Migration/THB, triggering targeted capacity building actions, and enhanced cooperation with JHA agencies.

WB PaCT II[5] project: strengthened operational capacity through accredited TtT programmes on Cyber-attacks, CT, HRCN and Migrant Smuggling. The accredited courses awarded micro-credentials, ensuring sustainable national expertise and resulting enabling cascading within national training systems. Multiplication sessions delivered by project-trained trainers further institutionalised EU standards. Further regional courses addressed emerging priorities, including CFMLAR, new technologies in drug-related crime, and CT online radicalisation, enhancing specialised expertise and cross-border interoperability.

TOPCOP II[6] : strengthened operational capacity through accredited TtT programmes on OSINT and migrant smuggling, embedding sustainable expertise and resulting cascading and multiplication within the national training systems. As a methodological innovation, the project introduced a Capture The Flag (CTF) platform within the OSINT curriculum, enhancing practical skills through immersive, scenario-based exercises. Complementary actions included crypto-assets training for Ukraine, hybrid threats for Ukraine and Moldova resulting recommendation to strengthen cooperation, strategic analysis support, and Europol-led study visit on PNR. Strategic integration with EMPACT was reinforced through a joint EMPACT Support Network workshop with WB PaCT, contributing to the development of regional guidelines for external-dimension participants.

EU4SEC Moldova[7] project: achieved several significant milestones. The establishment and operationalisation of the cyber lab has already resulted in measurable improvements in digital evidence processing and analytical capacity. The first OTNA, conducted using CEPOL methodology, provided a validated evidence base for priority-setting and strengthened strategic training planning within the Ministry of Internal Affairs (MIA). Substantial progress was also recorded in strengthening the National Firearms Focal Point (NFFP), notably through the alignment of its regulatory framework with EU standards and the incorporation of project-supported legislative recommendations into the national legal package adopted by the Government and approved by Parliament. A dedicated Train-the-Trainers programme was nationally accredited, creating a formal and sustainable pathway for developing a qualified network of law enforcement trainers. Furthermore, the handover of the national tenancy of the CEPOL LEEd platform to the MIA marked a key institutional milestone, embedding digital learning within the national training architecture and reinforcing long-term sustainability in line with EU policy commitments.
Negotiations about a no-cost extension of the project, beyond its closing date of 31 October 2026, have been initiated.

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[4] ***Enhancing institutional capacity in the EU South Neighbourhood countries to fight organised crime (EUROMED Police VI)*** project is targeting nine Southern Partner Countries, is funded by the Neighbourhood, Development, and International Cooperation Instrument (NDICI – Global Europe) of the Directorate-General for Neighbourhood and Enlargement Negotiations (DG NEAR) with a duration of 48 months (from 1 October 2024 until 30 September 2028).
[5] ***Western Balkans project against Crime and Terrorism (WB PaCT II)***, is targeting the six Western Balkan jurisdictions, funded by the Instrument of Pre-accession Assistance (IPA III) via DG NEAR, with a duration of 48 months (current, second phase - from 1 April 2024 to 31 March 2028).
[6] ***Training and Operational Partnership against Organised Crime (TOPCOP II)*** project is targeting five Eastern Partnership Countries, funded by the ENPI via DG ENEST, with a duration of 48 months. (current, second phase - from 1 July 2024 to 30 June 2028).
[7] ***EU4Security Moldova (EU4SEC Moldova)*** is targeting Moldova, funded by the Neighbourhood, Development and International Cooperation Instrument (NDICI), with a duration of 36 month (from 1 November 2023 until 31 October 2026).

Budget and budget implementation

Introduction:

The European Union Agency for Law Enforcement Training (CEPOL) operates its activities through a budget primarily subsidized by the General Budget of the European Union. In addition to the budget approved for CEPOL within the general EU budget, the Agency also implements various EU program budgets through Contribution Agreements signed with the European Commission.

In 2025, the approved budget for CEPOL amounted to kEUR 12 888. This is a slight increase compared to the 2024 budget.

Total Regular Budget including internal assigned revenues was kEUR 12 972.

The impact on implementation

Training Delivery: CEPOL continued its training programs both onsite and online.

New IT Management Structure: In 2025, CEPOL entered into a Service Level Agreement (SLA) with DG DIGIT for the management of the Digital Workspace. This represents a significant advancement toward a more secure IT environment. The new IT management model requires additional budget resources, impacting Title 2's budget starting in 2025.

Geo-political Situation: The ongoing war in Ukraine and conflicts in the Middle East impacted law enforcement training needs and the execution of projects funded externally in these regions.

Budget Implementation:

Commitment Appropriations: CEPOL achieved 100% use of commitment appropriations for the fourth consecutive years.

Payment Execution: Payment execution reached 86%, with 14% of payment appropriations carried over to 2026, consistent with the previous year. This carryover aligns with the recommended maximum carryforward per Title according to the 10-20-30% rule: 3% for Title 1, 19% for Title 2, and 27% for Title 3.

Budget Structure:

Title 1 budget lines are dedicated to staff expenditure, such as salaries and allowances for personnel working with CEPOL. Title 1 also includes recruitment expenses, staff training and missions, expenses for the socio-medical infrastructure and representation costs. The final budget for Title 1 was kEUR 6 434. 81% was allocated for salary payments and 19% for other staff-related expenditure. This represents a 3% increase compared to the previous year (kEUR 6 221), which is mostly due to the increased salary cost and school fees.

Title 2 budget lines refer to administrative expenditure, such as building related costs, IT systems, furniture, office equipment, telecommunications, legal expenses, translations, and correspondence. The final budget for Title 2, including carry overs and assigned revenue, was kEUR 1546 (kEUR 1551 in 2024). 75% of this budget utilized for Commission IT systems, including costs associated with the new digital workspace.

Title 3 covers the implementation of the operational expenditure and tasks assigned to CEPOL in accordance with Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 and detailed in the Single Programming Document (SPD 2025-2027) latest adopted by the MB (22/2024/MB) on 19 November 2024. The final budget for Title 3 amounted to kEUR 5 045. 27% of the payment appropriations were carried forward for services used at the end of the year, but not yet invoiced.

In addition to the regular budget, CEPOL managed several projects with specific contribution agreements.

Title 5 (assigned revenue) is used for the implemenation this projects under Contribution Agreements:

					kEUR
Name	Contract number	Start date	Expiry date	Counter Part	Total contracted amount
EU4S Moldova	445-801	01/11/2023	31/10/2026	European Commission - DG ENEST	5 500
WB PaCT 2	700001863	01/04/2024	31/03/2028	European Commission - DG ENEST	5 400
TOPCOP 2	700001970	07/01/2024	30/06/2028	European Commission - DG ENEST	5 200
CT Inflow 2	700001972	07/01/2024	30/06/2028	European Commission - DG FPI	6 000
Euromed Police VI	700002160	01/10/2024	30/09/2028	European Commission - DG MENA	6 000

Total payment appropriations for these projects in 2025 totaled kEUR 20 264, with 30% of this being paid, (kEUR 6 044). High carry-over amounts are attributed to front-loaded budget reception.

Revenue implementation

In 2025, CEPOL collected as revenue:

- kEUR 12 888 as EU subsidy;
- kEUR 54 as assigned revenue, originated from unused pre-financing, reimbursement of costs (repayments)and carried over kEUR 83 assigned revenue from 2024;
- In addition, CEPOL received assigned revenues kEUR 1 430 and paid back kEUR1 813 unused fund.

Evolution of the available commitment appropriations

EUR '000

Item	Revenue as subsidy (final adopted budget)	Assigned revenue	Carry-over of commit-. appropr. from 2024	Total commit. appropr. available	Commit-ments made	Carry forward of commit. appropr. to 2026	Cancelled commit. appropr.
	1	2	3	4=1+2+3	5	6	7
Title 1 Staff expenditure	6 410	24	0	6 434	6 434	0	0
Title 2 Administrative expenditure	1 546	0	0	1 546	1 546	0	0
Title 3 Operational expenditure	4 932	113	0	5 045	4 991	53	0
Total Title 1-3 (regular budget)	**12 888**	**137**	**0**	**13 025**	**12 971**	**53**	**0**
Title 5 WB PaCT 2	0	4 465	0	4 465	1 229	3 235	0
Title 5 CT INFLOW 2	0	2 591	0	2 591	1 194	1 397	0
Title 5 EUROMED Police V-VI	0	5 391	0	5 391	1 122	4 269	0
Title 5 TOPCOP 2	0	3 884	0	3 884	1 239	2 645	0
Title 5 EU4SEC	0	2 542	0	2 542	882	1 661	0
Total Title 5 (other activities)	**0**	**18 873**	**0**	**18 873**	**5 666**	**13 207**	**0**
Grand Total	**12 888**	**19 010**	**0**	**31 898**	**18 638**	**13 260**	**0**

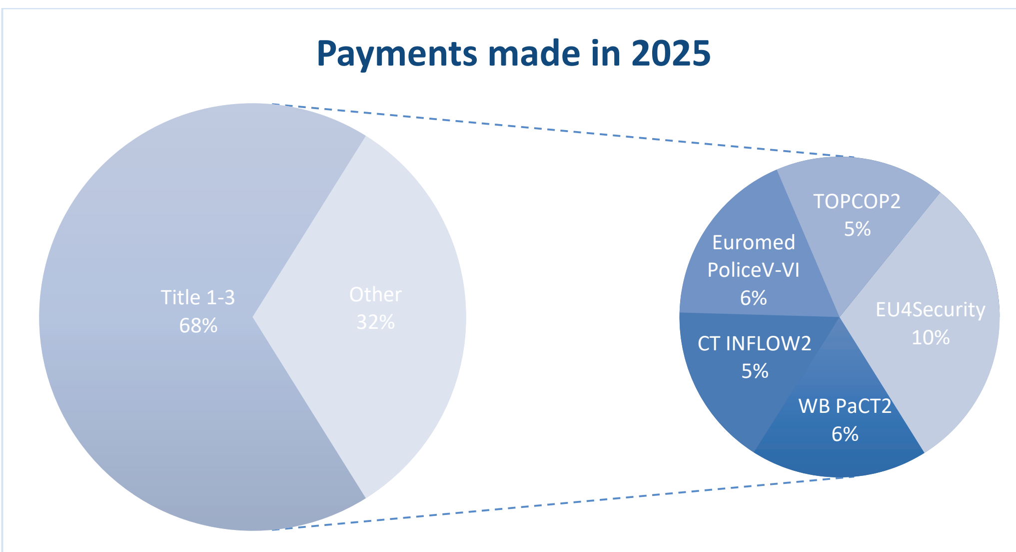
The total commitment appropriations amounted to kEUR 31 898, kEUR 18 638 commitments were made, kEUR 13 260 were carried forward to 2026, while there were no cancelled commitments.

Evolution of the available payment appropriations

EUR '000

Item	Carry-over of payment appropr. from 2024	Total payment appropr. available	Payments made	Carry forward of payment appropr. to 2026	Cancelled carried over payment appropr. from 2024
Title 1 – Staff expenditure	99	6 533	6 353	173	7
Title 2 – Administrative expenditure	415	1 961	1 638	300	24
Title 3 – Operational expenditure	1 128	6 173	4 740	1 373	58
Total Title 1-3 (regular budget)	**1 642**	**14 667**	**12 731**	**1 846**	**88**
Title 5 WB PaCT 2	0	4 587	1 083	3 504	0
Title 5 CT INFLOW 2	0	2 608	994	1 614	0
Title 5 EUROMED Police V-VI	0	5 452	1 096	4 356	0
Title 5 TOPCOP 2	0	3 913	1 042	2 871	0
Title 5 EU4SEC	0	3 704	1 829	1 875	0
Total Title 5 (other activities)	**0**	**20 264**	**6 044**	**14 220**	**0**
Grand Total	**1 490**	**34 931**	**18 775**	**16 066**	**88**

The total payment appropriations amounted to kEUR 34 931 (kEUR 42 031 in 2024), kEUR 18 775 payments were made (kEUR 19 555 in 2024), kEUR 16 066 were carried forward to 2025, including kEUR 53 assigned revenue on Title 3 and kEUR 14 220 on Title 5.



68% (63% in 2024) of the payments were financed from the Regular Budget (EU subsidy) and 32% from assigned revenue implementing other CEPOL activities.

Cancelled appropriations

EUR '000

Item	Cancelled carried over payment appropriations from 2024	Cancelled commitment/payment appropriations	Total cancelled appropriations
Title 1 – Staff expenditure	7	0	7
Title 2 – Administrative expenditure	24	0	24
Title 3 – Operational expenditure	58	0	58
Total Title 1-3 (regular budget)	**88**	**0**	**88**
Total Title 5 (other activities)	**0**	**0**	**0**
Grand Total	**88**	**0**	**88**

In 2025 the total cancelled appropriations were kEUR 88 which is equivalent to the cancelled payment appropriations. The commitment appropriations were 0. This is slight decrease compared to previous year (kEUR 104). The exchange rate gain had a small effect (kEUR 2) on the budget result which amounted to kEUR 14 in 2024. It is due to the the exchange rate fluctuation of the Hungarian currency (HUF) compared to the EUR.

Impact of the activities in the financial statements

In the financial statements, the impact of the above mentioned activities can be noted in the:

- The increase of **total expenses** by kEUR 2018 has been driven by the increase of operational expenses by kEUR 795 (2025: kEUR 11 325 vs 2024: kEUR 10 530 see note **3.3**) due to the increased implementation of the projects resulting from contribution agreements signed in 2023 and 2024 and the administrative expenses with consolidated entities kEUR 807 (see note **3.5)** due to the new SLA with DG DIGIT.

- **Total revenue** that have been increased by kEUR 1 405 is explainded by the increase in the main source of CEPOL´s revenue, the funding from the Commission, by 8% (2025: kEUR 19 336 vs 2024: kEUR 17 926 – see note **3.1**). This evolution was driven by larger financial needs so as to cover higher operating costs (see above).

- There is a significant decrease (49%) in **the non current assets:** The *properity, plant and equipment* decreased with kEUR 258 (2025: kEUR 195 vs. 2024: kEUR 453) see note **2.1**. The *long term prefinancing* has decreased to kEUR 469 (2024: kEUR 759 – see note **2.2**)

- **Current exchange receivables and non-exchange recoverables** were decreased by 26% (2025: kEUR 17 226 compared to 2024: kEUR 23 312) is driven by the decrease in the central treasury liaison accounts. Due to high operational payments made from the funds carried over from 2024 and the unused fund of the closed projects were transferred back (see note **2.3**).

- **Non-current and current liabilities:** Liabilities related to operating subsidy received from the Commission to finance these activities, reported under payables (see note **2.4**) decreased accordingly (2025: kEUR 15 054, 2024: kEUR 21 814).

- Decrease of the **economic result** of the year from a profit of kEUR 203 in 2024 to a loss of kEUR 446, due to the decrease – in absolute value - of revenues compared to the expenses.

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables below may appear to not add-up.

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BALANCE SHEET

EUR '000

	Note	31.12.2025	31.12.2024
NON-CURRENT ASSETS			
Property, plant and equipment	2.1	195	453
Pre-financing	2.2	469	759
Exchange receivables and non-exchange recoverables	2.3	-	102
		664	**1 314**
CURRENT ASSETS			
Pre-financing	2.2	328	308
Exchange receivables and non-exchange recoverables	2.3	17 226	23 312
		17 554	**23 620**
TOTAL ASSETS		**18 218**	**24 933**
NON-CURRENT LIABILITIES			
Payables	2.4	(6 609)	(11 802)
CURRENT LIABILITIES			
Payables	2.4	(8 445)	(10 012)
Accrued charges	2.5	(1 182)	(692)
		(16 236)	**(22 505)**
TOTAL LIABILITIES		**(16 236)**	**(22 505)**
NET ASSETS		**1 982**	**2 428**
Accumulated profit		2 428	2 225
Economic result of the year		(446)	203
NET ASSETS		**1 982**	**2 428**

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2025	2024
REVENUE			
Revenue from non-exchange transactions	*3.1*		
Subsidy from the Commission		*19 336*	*17 926*
Recovery of expenses		*12*	*17*
		19 348	**17 943**
Revenue from exchange transactions	*3.2*		
Other		*15*	*52*
		15	**52**
		19 364	**17 995**
EXPENSES			
Operating costs	*3.3*	*(11 325)*	*(10 530)*
Staff costs	*3.4*	*(5 934)*	*(5 628)*
Other expenses	*3.5*	*(2 551)*	*(1 634)*
		(19 810)	**(17 792)**
ECONOMIC RESULT OF THE YEAR		**(446)**	**203**

CASHFLOW STATEMENT[8]

		EUR '000
	2025	2024
Economic result of the year	*(446)*	*203*
Operating activities		
Depreciation and amortisation	*166*	*186*
Disposals	*(1 593)*	*(163)*
(Increase)/decrease in pre-financing	*270*	*(891)*
(Increase)/decrease in exchange receivables and non-exchange recoverables	*6 188*	*(11 945)*
Increase/(decrease) in payables	*(6 760)*	*12 886*
Increase/(decrease) in accrued charges	*490*	*(90)*
Investing activities		
(Increase)/decrease in intangible assets and property, plant and equipment	*1 685*	*(186)*
NET CASHFLOW	**-**	**-**

[8] The treasury of CEPOL is integrated into the Commission's treasury system. Because of this, CEPOL does not have any bank accounts of its own. 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

EUR '000

	Accumulated Surplus/ (Deficit)	Economic result of the year	Net Assets
BALANCE AS AT 31.12.2023	**2 478**	**(253)**	**2 225**
Allocation of the 2023 economic result	*(253)*	*253*	*-*
Economic result of the year	*-*	*203*	*203*
BALANCE AS AT 31.12.2024	**2 225**	**203**	**2 428**
Allocation of the 2024 economic result	*(203)*	*(203)*	*-*
Economic result of the year	*-*	*(446)*	*(446)*
BALANCE AS AT 31.12.2025	**2 428**	**(446)**	**1 982**

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. 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.

1.2. BASIS OF PREPARATION

1.2.1. Reporting period

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

1.2.2. 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**	**4.221**	4.275
CZK	**24.237**	25.185	**RON**	**5.0968**	4.9743
DKK	**7.4689**	7.4578	**SEK**	**10.8215**	11.459
GBP	**0.8726**	0.8292	**CHF**	**0.9314**	0.9412
NOK	**11.843**	11.795	**JPY**	**184.09**	163.06
HUF	**385.15**	411.35	**USD**	**1.175**	1.0389

1.2.3. 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, accrued revenue and charges, provisions, degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories, contingent assets and liabilities. 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 as a result 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 the accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.2.4. 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 CEPOL is not obliged to, and does not prepare, a Segment Report, the amendment has no impact on these annual accounts.

New EAR adopted but not yet effective at 31 December 2025

EAR 8 (revised 2025)

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

EAR 1 (revised 2025)

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

1.3. BALANCE SHEET

1.3.1. 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	*25 % 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 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.

1.3.2. 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.

1.3.3. 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 a maturity of more than 12 months from the balance sheet reporting date.

Initial recognition and measurement

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

Subsequent measurement

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.

De-recognition

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

1.3.4. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, the beneficiary has the obligation to return the pre-financing advance to the entity. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

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

1.3.5. Receivables and recoverables

The EU accounting rules require a 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 an 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 per the date of acquisition less the 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.

1.3.6. 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 (see note **1.4.1**).

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.

1.3.7. 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.

1.4. STATEMENT OF FINANCIAL PERFORMANCE

1.4.1. 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 European Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements, etc.).

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.

1.4.2. 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 expenses.

1.5. CONTINGENT ASSETS AND LIABILITIES

1.5.1. 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.

1.5.2. 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 if there is a remote possibility of an outflow of resources embodying economic benefits or service potential.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the consolidated annual accounts of the EU.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. PROPERTY, PLANT AND EQUIPMENT

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

EUR '000

	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
Gross carrying amount at 31.12.2024	*19*	*107*	*1 868*	*442*	*2 435*
Additions	*16*	*1*	*35*	*38*	*90*
Disposals	*-*	*-*	*(1 648)*	*(127)*	*(1 775)*
Gross carrying amount at 31.12.2025	**35**	**108**	**255**	**353**	**751**
Accumulated depreciation at 31.12.2024	*(19)*	*(85)*	*(1 454)*	*(425)*	*(1 983)*
Depreciation charge for the year	*(1)*	*(6)*	*(145)*	*(14)*	*(166)*
Disposals	*-*	*-*	*1 504*	*89*	*1 593*
Accumulated depreciation at 31.12.2025	**(20)**	**(91)**	**(95)**	**(350)**	**(556)**
NET CARRYING AMOUNT AT 31.12.2025	**15**	**17**	**160**	**3**	**195**
NET CARRYING AMOUNT AT 31.12.2024	*-*	*22*	*414*	*17*	*453*

Some old unused assets and also due to cyberattack in 2024 the old compromised IT equipments were retired in 2025. Besides, the new equipments which were bought in 2025 transferred to DIGIT's inventory for free of charge (kEUR 179) according to the new Service Level Agreements (SLA). These resulted significant decrease of gross (kEUR 1 775) and net (kEUR 258) tangible assets under this heading shown in the balance sheet.

2.2. PRE-FINANCING

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular underlying contract, decision, agreement or basic legal act.

EUR '000

	31.12.2025	31.12.2024
Non-current pre-financing	*469*	*759*
Current pre-financing	*328*	*308*
Total	**797**	**1 067**

The heading includes the amounts of advances on projects linked to the Service Level Agreement (SLA) with Europol. 100% pre-financing was paid to Europol for three new projects in 2024. The implementation continued in 2025, thus using those pre-financing on those projects, which explains the significant decrease under this heading. The current pre-financing includes also amounts related to recovery of onsite training activities.

2.3. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

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.

2.3.1. Non-current recoverables and receivables

CEPOL had kEUR 102 long-term receivables in 2024 corresponding to a rent guarantee paid for the rental of additional office space. As the renting is ended in December 2024, this amount were paid back in 2025 and resulting 0 amount in 2025.

2.3.2. Current recoverables and receivables

EUR '000

	31.12.2025	31.12.2024
Recoverables from non-exchange transactions		
Member States	*95*	*201*
Other	*-*	*-*
Total	**95**	**201**
Receivables from exchange transactions		
Central treasury liaison accounts	16 322	22 292
Deferred charges relating to exchange transactions	*804*	*661*
Other	5	158
Total	**17 131**	**23 211**
Total	**17 226**	**23 312**

The heading 'Recoverables from Member States' contains VAT amounts to be recovered from Hungary. The Agency benefits from the VAT exemption via reimbursements from Hungary for purchases.

The treasury of CEPOL is integrated into the European Commission's treasury system. Because of this, CEPOL does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury and registered on central treasury liaison (intercompany) accounts which are presented under receivables from exchange transactions.

The large decrease under this heading is explained by the operational payments from funds received from the Commission in 2023 and 2024 due to contribution agreements signed for implementing other activities for multiannual periods and the paid back of unused funds for previous contributions agreements ended in 2024.

The deferred charges consist of pre-payments made during the year for school fees paid in advance for 2026, but comprise also payments for licenses linked to 2026.

The decrease of the other category of receivable from exchange transaction kEUR 5 in 2025 (kEUR 158 in 2024) is related to the not carried out deduction on salaries in December, 2024 due to the salary decrease in 2024, which was executed in beginning of 2025.

LIABILITIES

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).

EUR '000

	31.12.2025	31.12.2024
Non-current		
Pre-financing received from EC – operating subsidy	*6 609*	*11 802*
	6 609	**11 802**
Current		
Pre-financing received from EC – operating subsidy	*8 082*	*9 821*
Pre-financing received from EC – balancing subsidy	*88*	*120*
Suppliers	*245*	*71*
Members States	*27*	-
Sundry payables	*3*	-
	8 445	**10 012**
Total	**15 054**	**21 814**

The pre-financing liability related to the balancing subsidy (kEUR 88) comprises the unused amounts of the balancing subsidy received by CEPOL in 2025. The amounts will be returned to the European Commission in 2026.

The amounts under the pre-financing liability related to the operating subsidy comprise the unspent pre-financing received from the Commission for five projects. These funds were mostly received in 2024, the first pre-financing for EU4Security Moldova project was received in 2023 and the second in 2025. The significant decrease under this heading is mainly due to project where the funds were received for the whole implementation period were partially spent this year (see also note 2.3.2). The outstanding amount will be consumed in the future.

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 staff (e.g. accruals for untaken leave). The calculation of accruals is based on the open amount of budgetary commitments at year end. The portion of the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts.

EUR '000

	31.12.2025	31.12.2024
Accrued charges	*1 182*	*692*

The significant increase compared to last year is explained to the increased operational cost due to higher implementation of the projects (kEUR 748) and the new SLA with DIGIT (kEUR 140). This heading also contains accrued staff expenses mostly for untaken leave (kEUR 246) and accrued charges for administrative expenses, mainly for services provided by third parties (kEUR 49).

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1. REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing the approximately equal value directly in exchange. The heading mainly includes amounts received from the European Commission during the year and recoveries of operational expenses.

EUR '000

	2025	2024
Funds from the Commission	*19 336*	*17 926*
Recovery of expenses	*12*	*17*
Total	**19 348**	**17 943**

The heading 'Funds from the Commission' corresponds to the amounts of the balancing subsidy of kEUR 12 800 (kEUR 12 470 in 2024) used on the core activities of CEPOL in 2025, which slightly increased due to the slightly higher fund received from the Commission. It also includes revenue from the operating subsidy of kEUR 6 536 (kEUR 5 456 in 2024) related to cost incurred on programmes contributed to CEPOL by the Commission. Unused amounts are recorded as pre-financing liabilities under accounts payable.

3.2. REVENUE FROM EXCHANGE TRANSACTIONS

The revenue from exchange transactions and events relates to the following types of transactions: rendering of services; sale of goods; and the use by others of entity assets yielding interest, royalties and dividends.

EUR '000

	2025	2024
Other	*15*	*52*

Included under this heading are foreign exchange gains (2025: kEUR 15 vs 2024 kEUR 31). The foreign exchange gains include both amounts related to realised and unrealised exchange gains. The decrease is mainly due to the less fluctuation on the Hungarian currency (HUF) against the euro (EUR). The corresponding exchange losses are included under other expenses (see note **3.5**).

Under this heading miscellaneous administrative recoveries are also included which was 0 in 2025 (2024: kEUR 21).

EXPENSES

3.3. OPERATING COSTS

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

EUR '000

	2025	2024
Operating costs	*11 325*	*10 530*

Included under this heading are operating costs incurred mainly in respect to onsite and online activities, the CEPOL Exchange Programme (CEP), and capacity building projects the increase is mainly due to the increased activities on the projects.

3.4. STAFF COSTS

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the entity and the European Commission, the calculations of staff-related costs is 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 entity 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 a staff member will receive on retirement depends on several factors, the most important of which is years of service. Both the entity 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 Regulations 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 pension costs included in the Commission’s Statement of Financial Performance represent current service costs (rights accrued during the year due to service) and interest costs (unwinding of the liability discounting) which have arisen following the year-end actuarial valuation of the staff benefits’ liabilities.

EUR '000

	2025	2024
Staff costs	*5 934*	*5 627*

The increase under this heading is due to the fact that posts were mostly filled during the year, slight salary increase, and there was an increase in school fees.

3.5. OTHER EXPENSES

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

EUR '000

	2025	2024
External IT services	*201*	*263*
Administrative expenses with other consolidated entities	*1 447*	*640*
Property, plant and equipment related expenses	*349*	*186*
Foreign exchange losses	*17*	*17*
External non-IT services	*378*	*264*
Office Supplies & maintenance	*15*	*132*
Recruitment costs	*54*	*26*
Legal expenses	*1*	*11*

Operating leasing expenses	*16*	*34*
Missions	*24*	*15*
Training costs	*16*	*36*
Communications & publications	*0*	*4*
Other	*33*	*7*
Total	**2 551**	**1 635**

The administrative expenses overall increased in 2025 with kEUR 916. It is explained the increase of the cost of external IT services and the administrative expenses with other consolidated entities due to the Service level agreement with DG DIGIT for centralising the IT systems after the cyberattack and the additional depreciation due to the recently bought IT assets to DIGIT for free of charge.

The operating leasing expenses related to the office rental contract in Brussels. The future payments under these contracts are as follows:

EUR '000

	Future amounts to be paid			
	< 1 year	1- 5 years	> 5 years	Total
Buildings	*16*	*29*	*–*	*45*
Total	**16**	**29**	**–**	**45**

In January 2025 CEPOL moved to a new office building provided by the Hungarian host state and the previous lease contract in Budapest were not renewed.

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

EUR '000

	31.12.2025	31.12.2024
Outstanding commitments not yet expensed	*1 381*	*2 695*

4.2. SERVICES IN KIND

A new site agreement was signed between Hungarian Government and CEPOL in 2024 that entered in force on 3 January 2025, the new headquarter building in Budapest and the related services (utilities, maintenance, security services) are provided to CEPOL free of charge. The contract is valid for 10 years and its yearly value is estimated to be kEUR 2 379. Besides, CEPOL is receiving inventories with the new building in amount of kEUR 760, the related agreement is going to be signed in 2026.

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

4.4. KEY MANAGEMENT ENTITLEMENTS

The Director, or head of entity, is remunerated in accordance with the Staff Regulations of the European Union, which establish the rights and obligations of all officials of the EU. The Staff Regulations are published on the Europa website.

The highest ranked civil servant of CEPOL is the Executive Director, who executes the role of the Authorising Officer.

	31.12.2025	31.12.2024
Executive Director	*AD 14*	*AD 14*

4.5. CONTINGENT ASSETS AND LIABILITIES

CEPOL building experienced a flooding in December, 2025. At the time of preparation of these annual accounts the communication with the building owner and the insurance is still ongoing and the final value is not yet established. Building flood damage estimated ~kEUR 12 which is the financial impact if the claim is not covered.

5. FINANCIAL RISK MANAGEMENT

5.1. TYPES OF RISK

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.

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.

5.2. CURRENCY RISKS

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 mainly quoted in EUR, the entity is thus not exposed to currency risk.

5.3. 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 lifetime of those receivables, the entity is not exposed to any significant credit risk.

5.4. LIQUIDITY RISK

The financial liabilities are composed of kEUR 8 445 of current payables with contractual maturity less than 1 year and of kEUR 6 609 of non-current payables with contractual maturity of 3 years. As non-current payables refer to pre-financing liability, the entity is not exposed to any significant liquidity risk.

THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables below may appear not to add-up.

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1. BUDGETARY PRINCIPLES AND STRUCTURE

1.1. BUDGETARY PRINCIPLES

The establishment and implementation of the budget of CEPOL is governed by the following basic principles set out in Title II of the Financial Regulation of CEPOL:

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 budget of CEPOL. 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 euro and the accounts shall be presented in euro.

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 items.

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.

1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

For each financial year, the budget of CEPOL shall forecast and authorise all revenue and expenditure considered necessary. CEPOL makes use of non-differentiated appropriations for its administrative and operational expenditure.

The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. The budget of CEPOL is structured by Title and Chapter. The Chapters are further detailed in articles and items. The budget is planned at item level; however, it is presented to the Management Board and the Budgetary Authorities at Chapter level. The budget structure is divided into five Titles.

Title 1

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

Title 2

Budget lines relating to administrative expenditure, such as building related costs, IT systems, furniture, office equipment, telecommunication, legal expenses, translations, and correspondence.

Title 3

Budget lines providing the implementation of the operational activities and tasks assigned to CEPOL in accordance with Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 and detailed in the Single Programming Document (SPD 2025-2027), adopted by the Management Board on 19 November 2024 (17/2024/MB).

Title 5 (assigned revenue)

Budget line is for implementing other activities through grant/delegation/contribution agreements.

2. BUDGET RESULT

EUR '000

	Title	2025	2024
Revenue		**12 559**	**31 583**
of which:			
European Commission subsidy	1	12 942	12 673
Assigned revenues for other projects	5	(383)	18 910
Expenditure		**(17 223)**	**(18 169)**
of which:			
Staff expenditure	1	(6 262)	(6 099)
Administrative expenditure	2	(1 247)	(1 210)
Operational expenditure	3	(3 671)	(3 690)
Other project expenditure	5	(6 044)	(7 171)
Payment appropriat. carried over to the following year		**(1 792)**	**(1 642)**
of which:			
Staff expenditure	1	(173)	(99)
Administrative expenditure	2	(300)	(415)
Operational expenditure	3	(1 320)	(1 128)
Other project expenditure	5	0	0
Cancellation of unused appropr. carried over from year n-1		**90**	**71**
Evolution of assigned revenue (B)-(A)		**6 457**	**(11 739)**
Unused appropriations at the end of current year (A)		14 274	20 731
Unused appropriations at the end of previous year (B)		20 731	8 991
Exchange rate differences		**(2)**	**14**
Budget result		**88**	**118**

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2025	2024
ECONOMIC RESULT OF THE YEAR	**(446)**	**203**
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	**(3 478)**	**(4 096)**
Adjustments for accrual cut-off (net)	*853*	*(724)*
Unpaid invoices at year end but booked in expenses	-	-
Depreciation of intangible and tangible assets	*349*	*186*
Recovery orders issued in the year and not yet cashed	-	-
Pre-financing given in previous year and cleared in the year	*223*	*462*
Pre-financing received in previous year but included in the budgetary result in the year	*(6 536)*	*(5 456)*
Payments made from carry-over of payment appropriations	*1 635*	*1 436*
Other individually immaterial items		
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	**4 012**	**4 011**
Asset acquisitions (less unpaid amounts)	*(90)*	*(350)*
New pre-financing paid in the year and remaining open as at 31 December	*(258)*	*(1 264)*
New pre-financing received in the year and remaining open as at 31 December	*(395)*	*18 816*
Entitlements established in previous year and cashed in the year	*5*	*8*
Entitlements established on balance sheet accounts and cashed in the year	*51*	*106*
Payment appropriations carried over to next year	*(1 846)*	*(1 641)*
Cancellation of unused carried over payment appropriations from previous year	*90*	*104*
Adjustment for carry-over of assigned revenue appropriations from previous year	*6 457*	*(11 772)*
Other individually immaterial items	*(2)*	*4*
BUDGET RESULT OF THE YEAR	**88**	**118**

4. IMPLEMENTATION OF BUDGET REVENUE

EUR '000

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
10-0	European Commission subsidy	12 888	12 888	12 958	5	12 963	12 949	5	12 954	101 %	9
10-0	European Commission subsidy			(12)	0	(12)	(12)	0	(12)		0
Total Chapter 10-0		12 888	12 888	12 946	5	12 951	12 937	5	12 942	101 %	9
Total Title 10-0		**12 888**	**12 888**	**12 946**	**5**	**12 951**	**12 937**	**5**	**12 942**	**101 %**	**9**

4.1. Implementation of budget revenue – Title 5

EUR '000

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	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
5220	Assigned Revenue for WB PACT 2	0	0	2	0	2	2	0	2	-	0
Total Chapter 52		0	0	2	0	2	2	0	2	-	0
5300	Assigned revenue for Counter Terrorism Inflow	0	0	(684)	0	(684)	(684)	0	(684)	-	0
5310	Assigned revenue for Counter Terrorism Inflow 2	0	0	3	0	3	3	0	3	-	0
Total Chapter 53		0	0	(681)	0	(681)	(681)	0	(681)	-	0
5400	Assigned revenue for Euromed Police V	0	0	(657)	0	(657)	(657)	0	(657)	-	0
5410	Assigned revenue for Euromed Police VI	0	0	3	0	3	3	0	3	-	0
Total Chapter 54		0	0	(654)	0	(654)	(654)	0	(654)	-	0
5500	Assigned revenue for TOPCOP	0	0	(472)	0	(472)	(472)	0	(472)	-	0
5510	Assigned revenue for TOPCOP 2	0	0	2	0	2	2	0	2	-	0
Total Chapter 55		0	0	(470)	0	(470)	(470)	0	(470)	-	0
5600	EU4Security Moldova	0	0	1420	0	1420	1420	0	1420	-	0
Total Chapter 55		0	0	1420	0	1420	1420	0	1420	-	0
Total Title 5		**0**	**0**	**(383)**	**0**	**(383)**	**(383)**	**0**	**(383)**	**-**	**0**

GRAND TOTAL	**12 888**	**12 888**	**12 563**	**5**	**12 568**	**12 554**	**5**	**12 559**	**251 %**	**9**

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1. Breakdown & changes in commitment appropriations

5.1.1. Breakdown & changes in commitment appropriations – Title 1

EUR '000

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	Salaries and allowances	5 400	0	(219)	5 181	0	0	0	5 181
Total Chapter 11		5 400	0	(219)	5 181	0	0	0	5 181
1200	Expenditure on recruitment	9	0	103	112	0	0	0	112
Total Chapter 12		9	0	103	112	0	0	0	112
1300	Mission travel incidental expenses -admin missions	28	0	(5)	23	0	0	0	23
Total Chapter 13		28	0	(5)	23	0	0	0	23
1410	Medical expenses	23	0	(4)	19	0	0	0	19
1430	Schooling and nursery	707	0	34	741	0	24	24	765
Total Chapter 14		730	0	30	760	0	24	24	784
1500	Further training language courses for staff	55	0	(18)	37	0	0	0	37
Total Chapter 15		55	0	(18)	37	0	0	0	37
1601	Admin assistance from Community institutions	128	0	34	162	0	0	0	162
1602	Other services and work to be contracted out	22	0	68	90	0	0	0	90
Total Chapter 16		150	0	101	251	0	0	0	251
1700	Entertainment and representation expenses	3	0	32	35	0	0	0	35
Total Chapter 17		3	0	32	35	0	0	0	35
1810	Social contacts between staff and Staff Committee	9	0	2	11	0	0	0	11
Total Chapter 18		9	0	2	11	0	0	0	11
Total Title 1		**6 385**	**0**	**25**	**6 410**	**0**	**24**	**24**	**6 434**

5.1.2. Breakdown & changes in commitment appropriations – Title 2

EUR '000

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2003	Cost of renting office space & parkings	106	0	69	175	0	0	0	175
2010	Insurance	6	0	(2)	4	0	0	0	4
2040	Fitting-out of premises	25	0	6	31	0	0	0	31
Total Chapter 20		137	0	73	210	0	0	0	210
2100	ICT equipment&software + technical support &assist	340	0	(228)	112	0	0	0	112
2104	Telecommunications	60	0	(14)	46	0	0	0	46
2105	Commission IT systems	700	0	457	1 157	0	0	0	1 157
Total Chapter 21		1 100	0	214	1 314	0	0	0	1 314
2200	Purchase and replacement of office machinery	14	0	(13)	1	0	0	0	1
2210	Purchase and replacement of furniture	5	0	(4)	1	0	0	0	1
2250	Purchase books other works in hard copy&elect form	1	0	(1)	0	0	0	0	0
Total Chapter 22		19	0	(17)	2	0	0	0	2
2300	Stationery	8	0	2	10	0	0	0	10
2330	Legal expenses & consultancy services	15	0	(7)	8	0	0	0	8
2350	Miscellaneous insurance	1	0	(0)	1	0	0	0	1
2355	Translations	3	0	(3)	0	0	0	0	0
Total Chapter 23		27	0	(8)	19	0	0	0	19
2400	Postal and delivery charges	6	0	(5)	1	0	0	0	1
Total Chapter 24		6	0	(5)	1	0	0	0	1
Total Title 2		**1 290**	**0**	**257**	**1 546**	**0**	**0**	**0**	**1 546**

5.1.3. Breakdown & changes in commitment appropriations – Title 3

EUR '000

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3000	Governance &Management Board &WGs &Network Meeting	173	0	(61)	112	0	0	0	112
3002	External Relations	4	0	(2)	2	0	0	0	2
3004	Communication	160	0	40	200	0	0	0	200
Total Chapter 30		337	0	(23)	314	0	0	0	314
3100	On-site activities	2 796	0	(617)	2 179	0	112	112	2 291
3103	On-line activities	88	0	2	89	0	0	0	89
3104	LEEd training platform system administration	128	0	162	290	0	0	0	290
3106	Exchanges	180	0	0	180	0	0	0	180
3150	Research and Science	81	0	61	141	0	0	0	141
3160	Training Needs Analysis	55	0	47	102	0	0	0	102
Total Chapter 31		3 327	0	(345)	2 982	0	113	113	3 612
3200	Missions	250	0	(59)	191	0	0	0	191
3202	Electronic networks & platforms	300	0	174	474	0	0	0	474
3204	External support	1 000	0	(29)	971	0	0	0	971
Total Chapter 32		1 550	0	85	1 635	0	0	0	1 635
Total Title 3		**5 214**	**0**	**(282)**	**4 932**	**0**	**113**	**113**	**5 044**

5.1.4. Breakdown & changes in commitment appropriations – Title 5

EUR '000

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
5220	WB PACT 2	0	0	0	0	0	4 465	4 465	4 465
Total Chapter 52		0	0	0	0	0	4 587	4 465	4 465
5310	Counter-Terrorism Inflow 2	0	0	0	0	0	2 591	2 591	2 591
Total Chapter 53		0	0	0	0	0	2 608	2 591	2 591
5400	Euromed Police V	0	0	0	0	0	11	11	11
5410	Euromed Police VI	0	0	0	0	0	5 380	5 380	5 380
Total Chapter 54		0	0	0	0	0	5 391	5 391	5 391
5510	TOPCOP 2	0	0	0	0	0	3 884	3 884	3 913
Total Chapter 55		0	0	0	0	0	3 884	3 884	3 884
5600	EU4Security Moldova	0	0	0	0	0	2 542	2 542	2 542
Total Chapter 56		0	0	0	0	0	2 542	2 542	2 542
Total Title 5		**0**	**0**	**0**	**0**	**0**	**18 873**	**18 873**	**18 873**

GRAND TOTAL	**12 888**	**0**	**0**	**12 888**	**0**	**19 010**	**19 010**	**31 898**

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

EUR '000

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	Salaries and allowances	5 400	0	(219)	5 181	0	0	0	5 181
Total Chapter 11		5 400	0	(219)	5 181	0	0	0	5 181
1200	Expenditure on recruitment	9	0	103	112	25	0	25	137
Total Chapter 12		9	0	103	112	25	0	25	137
1300	Mission travel incidental expenses -admin missions	28	0	(5)	23	3	0	3	26
Total Chapter 13		28	0	(5)	23	3	0	3	26
1410	Medical expenses	23	0	(4)	19	0	0	0	19
1430	Schooling and nursery	707	0	34	741	0	24	24	765
Total Chapter 14		730	0	30	760	0	24	24	784
1500	Further training language courses for staff	55	0	(18)	37	17	0	17	54
Total Chapter 15		55	0	(18)	37	17	0	17	54
1601	Admin assistance from Community institutions	128	0	34	162	24	0	24	186
1602	Other services and work to be contracted out	22	0	68	90	30	0	30	119
Total Chapter 16		150	0	101	251	53	0	53	305
1700	Entertainment and representation expenses	3	0	32	35	0	0	0	35
Total Chapter 17		3	0	32	35	0	0	0	35
1810	Social contacts between staff and Staff Committee	9	0	2	11	0	0	0	11
Total Chapter 18		9	0	2	11	0	0	0	11
Total Title 1		**6 385**	**0**	**25**	**6 410**	**99**	**24**	**123**	**6 533**

5.2.2. Breakdown & changes in payment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2003	Cost of renting office space & parkings	106	0	69	175	0	0	0	175
2010	Insurance	6	0	(2)	4	0	0	0	4
2040	Fitting-out of premises	25	0	6	31	25	0	25	56
Total Chapter 20		137	0	73	210	25	0	25	235
2100	ICT equipment&software + technical support &assist	340	0	(228)	112	177	0	177	288
2104	Telecommunications	60	0	(14)	46	10	0	10	57
2105	Commission IT systems	700	0	457	1 157	196	0	196	1 352
Total Chapter 21		1 100	0	214	1 314	383	0	383	1 697
2200	Purchase and replacement of office machinery	14	0	(13)	1	0	0	0	1
2210	Purchase and replacement of furniture	5	0	(4)	1	0	0	0	1
2250	Purchase books other works in hard copy&elect form	1	0	(1)	0	0	0	0	0
Total Chapter 22		19	0	(17)	2	0	0	0	2
2300	Stationery	8	0	2	10	3	0	3	14
2330	Legal expenses & consultancy services	15	0	(7)	8	4	0	4	12
2350	Miscellaneous insurance	1	0	(0)	1	0	0	0	1
2355	Translations	3	0	(3)	0	0	0	0	0
Total Chapter 23		27	0	(8)	19	7	0	7	26
2400	Postal and delivery charges	6	0	(5)	1	0	0	1	1
Total Chapter 24		6	0	(5)	1	0	0	1	1
Total Title 2		**1 290**	**0**	**257**	**1 546**	**415**	**0**	**415**	**1 962**

5.2.3. Breakdown & changes in payment appropriations – Title 3

EUR '000

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3000	Governance &Management Board &WGs &Network Meeting	173	0	(61)	112	11	0	11	123
3002	External Relations	4	0	(2)	2	0	0	0	2
3004	Communication	160	0	40	200	95	0	95	295
Total Chapter 30		337	0	(23)	314	106	0	106	421
3100	On-site activities	2 796	0	(617)	2 179	351	112	463	2 642
3101	Travel for on-site activities	0	0	0	0	0	0	0	0
3103	On-line activities	88	0	2	89	73	0	73	162
3104	LEEd training platform system administration	128	0	162	290	0	0	0	290
3106	Exchanges	180	0	0	180	8	0	8	188
3150	Research and Science	81	0	61	141	13	0	13	154
3160	Training Needs Analysis	55	0	47	102	73	0	73	175
Total Chapter 31		3 327	0	(345)	2 982	517	113	630	3 612
3200	Missions	250	0	(59)	191	15	0	15	206
3202	Electronic networks & platforms	300	0	174	474	155	0	155	629
3204	External support	1 000	0	(29)	971	334	0	334	1 305
Total Chapter 32		1 550	0	85	1 635	504	0	504	2 140
Total Title 3		**5 214**	**0**	**(282)**	**4 932**	**1 128**	**113**	**1 240**	**6 172**

5.2.4. Breakdown & changes in payment appropriations – Title 5

EUR '000

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
5220	WB PACT 2	0	0	0	0	0	4 587	4 587	4 587
Total Chapter 52		0	0	0	0	0	4 587	4 587	4 587
5310	Counter-Terrorism Inflow 2	0	0	0	0	0	2 608	2 608	2 608
Total Chapter 53		0	0	0	0	0	2 608	2 608	2 608
5400	Euromed Police V	0	0	0	0	0	11	11	11
5410	Euromed Police VI	0	0	0	0	0	5 441	5 441	5 441
Total Chapter 54		0	0	0	0	0	5 452	5 452	5 452
5510	TOPCOP 2	0	0	0	0	0	3 913	3 913	3 913
Total Chapter 55		0	0	0	0	0	3 913	3 913	3 913
5600	EU4Security Moldova	0	0	0	0	0	3 704	3 704	3 704
Total Chapter 56		0	0	0	0	0	3 704	3 704	3 704
Total Title 5		**0**	**0**	**0**	**0**	**0**	**20 264**	**20 264**	**20 264**

GRAND TOTAL	**12 888**	**0**	**0**	**12 888**	**1 642**	**20 401**	**22 043**	**34 931**

5.3. Implementation of commitment appropriations

5.3.1. Implementation of commitment appropriations - Title 1

EUR'000

		Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
	Item		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100	Salaries & allowances	5 181	5 181	0	0	5 181	100 %	0	0	0	0	0	0	0
Total Chapter 11		5 181	5 181	0	0	5 181	100 %	0	0	0	0	0	0	0
1200	Expenditure on recruitment	112	112	0	0	112	100 %	0	0	0	0	0	0	0
Total Chapter 12		112	112	0	0	112	100 %	0	0	0	0	0	0	0
1300	Mission travel -admin	23	23	0	0	23	100 %	0	0	0	0	0	0	0
Total Chapter 13		23	23	0	0	23	100 %	0	0	0	0	0	0	0
1410	Medical expenses	19	19	0	0	19	100 %	0	0	0	0	0	0	0
1430	Schooling & nursery	765	741	0	24	765	100 %	0	0	0	0	0	0	0
Total Chapter 14		784	760	0	24	784	100 %	0	0	0	0	0	0	0
1500	Further training language courses	37	37	0	0	37	100 %	0	0	0	0	0	0	0
Total Chapter 15		37	37	0	0	37	100 %	0	0	0	0	0	0	0
1601	Admin assistance from Community inst.	162	162	0	0	162	100 %	0	0	0	0	0	0	0
1602	Other services and work to be contracted	90	90	0	0	90	100 %	0	0	0	0	0	0	0
Total Chapter 16		251	251	0	0	251	100 %	0	0	0	0	0	0	0
1700	Entertainment and representation exp.	35	35	0	0	35	100 %	0	0	0	0	0	0	0
Total Chapter 17		35	35	0	0	35	100 %	0	0	0	0	0	0	0
1810	Social contacts between staff and Staff Committee	11	11	0	0	11	100 %	0	0	0	0	0	0	0
Total Chapter 18		11	11	0	0	11	100 %	0	0	0	0	0	0	0
Total Title 1		**6 434**	**6 410**	**0**	**24**	**6 434**	**100 %**	0	0	0	**0**	**0**	**0**	**0**

5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

		Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
	Item		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
2003	Cost of renting office space & parkings	175	175	0	0	175	100 %	0	0	0	0	0	0	0
2010	Insurance	4	4	0	0	4	100 %	0	0	0	0	0	0	0
2040	Fitting-out of premises	31	31	0	0	31	100 %	0	0	0	0	0	0	0
Total Chapter 20		210	210	0	0	210	100 %	0	0	0	0	0	0	0
2100	ICT equipment &software + techn. support &assist	112	112	0	0	112	100 %	0	0	0	0	0	0	0
2104	Telecommunications	46	46	0	0	46	100 %	0	0	0	0	0	0	0
2105	Commission IT systems	1 157	1 157	0	0	1 157	100 %	0	0	0	0	0	0	0
Total Chapter 21		1 314	1 314	0	0	1 314	100 %	0	0	0	0	0	0	0
2200	Purchase and replacement of office machinery	1	1	0	0	1	100 %	0	0	0	0	0	0	0
2210	Purchase and replacement of furniture	1	1	0	0	1	100 %	0	0	0	0	0	0	0
Total Chapter 22		2	2	0	0	2	100 %	0	0	0	0	0	0	0
2300	Stationery	10	10	0	0	10	100 %	0	0	0	0	0	0	0
2330	Legal expenses & consultancy service	8	8	0	0	8	100 %	0	0	0	0	0	0	0
2350	Misc.insurance	1	1	0	0	1	100 %	0	0	0	0	0	0	0
Total Chapter 23		19	19	0	0	19	100 %	0	0	0	0	0	0	0
2400	Postal and delivery	1	1	0	0	1	100 %	0	0	0	0	0	0	0
Total Chapter 24		1	1	0	0	1	100 %	0	0	0	0	0	0	0
Total Title 2		**1 546**	**1 546**	**0**	**0**	**1 546**	**100 %**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

		Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
	Item		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
3000	Governance &Management Board &WGs &Network Meeting	112	112	0	0	112	100 %	0	0	0	0	0	0	0
3002	External Relations	2	2	0	0	2	100 %	0	0	0	0	0	0	0
3004	Communication	200	200	0	0	200	100 %	0	0	0	0	0	0	0
Total Chapter 30		237	237	0	0	237	100 %	0	0	0	0	0	0	0
3100	On-site activities	2 291	2 179	0	59	2 238	98 %	53	0	53	0	0	0	0
3101	Travel for on-site activities	0	0	0	0	0	0 %	0	0	0	0	0	0	0
3103	On-line activities	89	89	0	0	89	100 %	0	0	0	0	0	0	0
3104	LEEd training platform system administration	290	290	0	0	290	100 %	0	0	0	0	0	0	0
3106	Exchanges	180	180	0	0	180	100 %	0	0	0	0	0	0	0
3150	Research and Science	141	141	0	0	141	100 %	0	0	0	0	0	0	0
3160	Training Needs Analysis	102	102	0	0	102	100 %	0	0	0	0	0	0	0
Total Chapter 31		3 094	2 982	0	59	3 041	98 %	53	0	53	0	0	0	0
3200	Missions	191	191	0	0	191	100 %	0	0	0	0	0	0	0
3202	Electronic networks & platforms	474	474	0	0	474	100 %	0	0	0	0	0	0	0
3204	External support	971	971	0	0	971	100 %	0	0	0	0	0	0	0
Total Chapter 32		1 635	1 635	0	0	1 635	100 %	0	0	0	0	0	0	0
Total Title 3		**5 044**	**4 932**	**0**	**59**	**4 991**	**99 %**	**53**	**0**	**53**	**0**	**0**	**0**	**0**

5.3.4. Implementation of commitment appropriations - Title 5

EUR '000

		Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
	Item		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
5220	WB PACT 2	4 465	0	0	1 229	1 229	28 %	3 235	0	3 235	0	0	0	0
Total Chapter 52		4 465	0	0	1 229	1 229	28 %	3 235	0	3 235	0	0	0	0
5310	Counter-Terrorism Inflow 2	2 591	0	0	1 194	1 194	46 %	1 397	0	1 397	0	0	0	0
Total Chapter 53		2 591	0	0	1 194	1 194	46 %	1 397	0	1 397	0	0	0	0
5400	Euromed Police V	11	0	0	11	11	100 %	0	0	0	0	0	0	0
5410	Euromed Police VI	5 380	0	0	1 111	1 111	21 %	4 269	0	4 269	0	0	0	0
Total Chapter 54		5 391	0	0	1 122	1 122	21 %	4 269	0	4 269	0	0	0	0
5510	TOPCOP 2	3 884	0	0	1 239	1 239	32 %	2 645	0	2 645	0	0	0	0
Total Chapter 55		3 884	0	0	1 239	1 239	32 %	2 645	0	2 645	0	0	0	0
5600	EU4Security Moldova	2 542	0	0	882	882	35 %	1 661	0	1 661	0	0	0	0
Total Chapter 56		2 542	0	0	882	882	35 %	1 661	0	1 661	0	0	0	0
Total Title 5		**18 873**	**0**	**0**	**5 666**	**5 666**	**30 %**	**13 207**	**0**	**13 207**	**0**	**0**	**0**	**0**
GRAND TOTAL		**31 898**	**12 888**	**0**	**5 749**	**18 638**	**58 %**	**13 260**	**0**	**13 260**	**0**	**0**	**0**	**0**

5.4. Implementation of payment appropriations

5.4.1. Implementation of payment appropriations - Title 1

EUR'000

			Payments made					Appropriations carried over to 2026				Appropriations lapsing			
	Item	Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1100	Salaries and allowances	5 181	5 181	0	0	5 181	100 %	0	0	0	0	0	0	0	0
Total Chapter 11		5 181	5 181	0	0	5 181	100 %	0	0	0	0	0	0	0	0
1200	Exp. on recruitment	137	27	25	0	52	38 %	85	0	0	85	0	0	0	0
Total Chapter 12		137	27	25	0	52	38 %	85	0	0	85	0	0	0	0
1300	Mission travel incidental expenses -admin missions	26	18	2	0	21	79 %	5	0	0	5	0	1	0	1
Total Chapter 13		26	18	2	0	21	79 %	5	0	0	5	0	1	0	1
1410	Medical expenses	19	18	0	0	18	96 %	1	0	0	1	0	0	0	0
1430	Schooling and nursery	765	734	0	24	758	99 %	7	0	0	7	0	0	0	0
Total Chapter 14		784	752	0	24	776	99 %	8	0	0	8	0	0	0	0
1500	Further training language courses for staff	54	8	11	0	19	35 %	29	0	0	29	0	6	0	6
Total Chapter 15		54	8	11	0	19	35 %	29	0	0	29	0	6	0	6
1601	Admin assistance from Community institutions	186	146	24	0	170	91 %	16	0	0	16	0	0	0	0
1602	Other services and work to be contracted out	119	60	30	0	89	75 %	30	0	0	30	0	0	0	0
Total Chapter 16		305	206	53	0	259	85 %	45	0	0	45	0	0	0	0
1700	Entertainment and representation expenses	35	35	0	0	35	100 %	0	0	0	0	0	0	0	0
Total Chapter 17		35	35	0	0	35	100 %	0	0	0	0	0	0	0	0
1810	Social contacts between staff and Staff Committee	11	11	0	0	11	100 %	0	0	0	0	0	0	0	0
Total Chapter 18		11	11	0	0	11	100 %	0	0	0	0	0	0	0	0
Total Title 1		**6 533**	**6 238**	**92**	**24**	**6 353**	**97 %**	**173**	**0**	**0**	**173**	**0**	**7**	**0**	**7**

5.4.2. Implementation of payment appropriations - Title 2

EUR'000

			Payments made					Appropriations carried over to 2026				Appropriations lapsing			
	Item	Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2003	Cost of renting office space & parkings	175	158	0	0	158	90 %	17	0	0	17	0	0	0	0
2010	Insurance	4	4	0	0	4	100 %	0	0	0	0	0	0	0	0
2040	Fitting-out of premises	56	18	25	0	43	77 %	13	0	0	13	0	0	0	0
Total Chapter 20		235	180	25	0	205	87 %	30	0	0	30	0	0	0	0
2100	ICT equipment&software + technical support	288	104	158	0	262	91 %	8	0	0	8	0	18	0	18
2104	Telecommunications	57	45	5	0	50	88 %	1	0	0	1	0	6	0	6
2105	Commission IT systems	1 352	903	196	0	1 099	81 %	253	0	0	253	0	0	0	0
Total Chapter 21		1 697	1 052	359	0	1 411	83 %	262	0	0	262	0	24	0	24
2200	Purchase and replacement of office machinery	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
2210	Purchase and replacement of furniture	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
Total Chapter 22		2	2	0	0	2	100 %	0	0	0	0	0	0	0	0
2300	Stationery	14	10	3	0	13	97 %	0	0	0	0	0	0	0	0
2330	Legal expenses & consultancy services	12	1	4	0	4	37 %	8	0	0	8	0	0	0	0
2350	Miscellaneous insurance	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
Total Chapter 23		26	11	7	0	18	69 %	8	0	0	8	0	0	0	0
2400	Postal and delivery	1	1	0	0	1	84 %	0	0	0	0	0	0	0	0
Total Chapter 24		1	1	0	0	1	84 %	0	0	0	0	0	0	0	0
Total Title 2		**1 962**	**1 247**	**391**	**0**	**1 638**	**83 %**	**300**	**0**	**0**	**300**	**0**	**24**	**0**	**24**

5.4.3. Implementation of payment appropriations - Title 3

EUR'000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
3000	Governance &Management Board &WGs &Network Meeting	123	112	9	0	121	98 %	0	0	0	0	0	2	0	2
3002	External Relations	2	2	0	0	2	98 %	0	0	0	0	0	0	0	0
3004	Communication	295	76	95	0	172	58 %	124	0	0	124	0	0	0	0
Total Chapter 30		421	191	104	0	295	70 %	124	0	0	124	0	2	0	2
3100	On-site activities	2 642	1 926	333	59	2 318	88 %	253	0	53	307	0	18	0	18
3101	Travel for on-site activities	0	0	0	0	0	100 %	0	0	0	0	0	0	0	0
3103	On-line activities	162	43	73	0	116	71 %	46	0	0	46	0	0	0	0
3106	Exchanges	290	24	0	0	24	8 %	266	0	0	266	0	0	0	0
3150	Research and Science	188	171	6	0	177	94 %	9	0	0	9	0	2	0	2
3160	Training Needs Analysis	154	73	9	0	82	53 %	68	0	0	68	0	4	0	4
Total Chapter 31		3 612	2 274	474	59	2 808	78 %	707	0	53	761	0	43	0	43
3200	Missions	206	150	8	0	158	77 %	41	0	0	41	0	6	0	6
3202	Electronic networks & platforms	629	333	155	0	488	78 %	141	0	0	141	0	0	0	0
3204	External support	1 305	664	328	0	991	76 %	307	0	0	307	0	7	0	7
Total Chapter 32		2 140	1 146	491	0	1 638	77 %	489	0	0	489	0	13	0	13
Total Title 3		**6 172**	**3 612**	**1 069**	**59**	**4 740**	**77 %**	**1 320**	**0**	**53**	**1 373**	**0**	**58**	**0**	**58**

5.4.4. Implementation of payment appropriations - Title 5

EUR'000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
5220	WB PACT 2	4 587	0	0	1 083	1 083	24 %	0	0	3 504	3 504	0	0	0	0
Total Chapter 52		4 587	0	0	1 083	1 083	24 %	0	0	3 504	3 504	0	0	0	0
5310	Counter-Terrorism Inflow 2	2 608	0	0	994	994	38 %	0	0	1 614	1 614	0	0	0	0
Total Chapter 53		2 608	0	0	994	994	38 %	0	0	1 614	1 614	0	0	0	0
5400	Euromed Police V	11	0	0	11	11	100 %	0	0	0	0	0	0	0	0
5410	Euromed Police VI	5 441	0	0	1 085	1 085	20 %	0	0	4 356	4 356	0	0	0	0
Total Chapter 54		5 452	0	0	1 096	1 096	20 %	0	0	4 356	4 356	0	0	0	0
5510	TOPCOP 2	3 913	0	0	1 042	1 042	27 %	0	0	2 871	2 871	0	0	0	0
Total Chapter 55		3 913	0	0	1 042	1 042	27 %	0	0	2 871	2 871	0	0	0	0
5600	EU4Security Moldova	3 704	0	0	1 829	1 829	49 %	0	0	1 875	1 875	0	0	0	0
Total Chapter 56		3 704	0	0	1 829	1 829	49 %	0	0	1 875	1 875	0	0	0	0
Total Title 5		**20 264**	**0**	**0**	**6 044**	**6 044**	**30 %**	**0**	**0**	**14 221**	**14 221**	**0**	**0**	**0**	**0**
GRAND TOTAL		**34 931**	**11 096**	**1 552**	**6 127**	**18 775**	**54 %**	**1 792**	**0**	**14 274**	**16 066**	**0**	**90**	**0**	**90**

6. OUTSTANDING COMMITMENTS

6.1. Outstanding commitments – Title 1

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				
	Item	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1100	Salaries and allowances	0	0	0	0	5 181	5 181	0	0	0
Total Chapter 11		0	0	0	0	5 181	5 181	0	0	0
1200	Expenditure on recruitment	25	0	25	0	112	27	0	85	85
Total Chapter 12		25	0	25	0	112	27	0	85	85
1300	Mission travel incidental expenses -admin missions	3	(1)	2	0	23	18	0	5	5
Total Chapter 13		3	(1)	2	0	23	18	0	5	5
1410	Medical expenses	0	0	0	0	19	18	0	1	1
1430	Schooling and nursery	0	0	0	0	765	758	0	7	7
Total Chapter 14		0	0	0	0	784	775	0	8	8
1500	Further training language courses for staff	17	(6)	11	0	37	8	0	29	29
Total Chapter 15		17	(6)	11	0	37	8	0	29	29
1601	Admin assistance from Community institutions	24	(0)	24	0	162	146	0	16	16
1602	Other services and work to be contracted out	30	(0)	30	0	90	60	0	30	30
Total Chapter 16		53	(0)	53	0	251	206	0	45	45
1700	Entertainment and representation expenses	0	0	0	0	35	35	0	0	0
Total Chapter 17		0	0	0	0	35	35	0	0	0
1810	Social contacts between staff and Staff Committee	0	0	0	0	11	11	0	0	0
Total Chapter 18		0	0	0	0	11	11	0	0	0
Total Title 1		**99**	**(7)**	**92**	**0**	**6 434**	**6 262**	**0**	**173**	**173**

6.2. Outstanding commitments – Title 2

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				
	Item	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2003	Cost of renting office space & parkings	0	0	0	0	175	158	0	17	17
2010	Insurance	0	0	0	0	4	4	0	0	0
2040	Fitting-out of premises	25	(0)	25	0	31	18	0	13	13
Total Chapter 20		25	(0)	25	0	210	180	0	30	30
2100	ICT equipment&software + technical support &assist	177	(18)	158	0	112	104	0	8	8
2104	Telecommunications	10	(6)	5	0	46	45	0	1	1
2105	Commission IT systems	196	0	196	0	1 157	903	0	253	253
Total Chapter 21		383	(24)	359	0	1 314	1 052	0	262	262
2200	Purchase and replacement of office machinery	0	0	0	0	1	1	0	0	0
2210	Purchase and replacement of furniture	0	0	0	0	1	1	0	0	0
Total Chapter 22		0	0	0	0	2	2	0	0	0
2300	Stationery	3	(0)	3	0	10	10	0	0	0
2330	Legal expenses & consultancy services	4	0	4	0	8	1	0	8	8
2350	Miscellaneous insurance	0	0	0	0	1	1	0	0	0
Total Chapter 23		7	(0)	7	0	19	11	0	8	8
2400	Postal and delivery charges	0	(0)	0	0	1	1	0	0	0
Total Chapter 24		0	(0)	0	0	1	1	0	0	0
Total Title 2		**415**	**(24)**	**391**	**0**	**1 546**	**1 247**	**0**	**300**	**300**

6.3. Outstanding commitments – Title 3

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				
	Item	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3000	Governance &Management Board &WGs &Network Meeting	11	(2)	9	0	112	112	0	0	0
3002	External Relations	0	0	0	0	2	2	0	0	0
3004	Communication	95	(0)	95	0	200	76	0	124	124
Total Chapter 30		106	(2)	104	0	314	191	0	124	124
3100	On-site activities	351	(18)	333	0	2 238	1 985	0	253	253
3101	Travel for on-site activities	0	0	0	0	0	0	0	0	0
3103	On-line activities	73	0	73	0	89	43	0	46	46
3104	LEEd training platform system administration	0	0	0	0	290	24	0	266	266
3106	Exchanges	8	(2)	6	0	180	171	0	9	9
3150	Research and Science	13	(4)	9	0	141	73	0	68	68
3160	Training Needs Analysis	73	(19)	54	0	102	38	0	65	65
Total Chapter 31		517	(43)	474	0	3 041	2 334	0	707	707
3200	Missions	15	(6)	8	0	191	150	0	41	41
3202	Electronic networks & platforms	155	0	155	0	474	333	0	141	141
3204	External support	334	(7)	328	0	971	664	0	307	307
Total Chapter 32		504	(13)	491	0	1 635	1 146	0	489	489
Total Title 3		**1 128**	**(58)**	**1 069**	**0**	**4 991**	**3 671**	**0**	**1 320**	**1 320**

6.4. Outstanding commitments – Title 5

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				
	Item	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
5220	WB PACT 2	276	(154)	114	8	1 229	968	0	261	269
Total Chapter 52		276	(154)	114	8	1 229	968	0	261	269
5310	Counter-Terrorism Inflow	71	(54)	17	0	1 194	977	0	217	217
Total Chapter 53		71	(54)	17	0	1 194	977	0	217	217
5400	Euromed Police	21	(21)	0	0	11	11	0	0	0
5410	Euromed Police VI	102	(40)	60	1	1 111	1 024	0	86	87
Total Chapter 54		123	(62)	61	1	1 122	1 035	0	86	87
5510	TOPCOP 2	149	(120)	29	0	1 239	1 013	0	226	226
Total Chapter 55		149	(120)	29	0	1 239	1 013	0	226	226
5600	EU4Security Moldova	1 192	(30)	1 162	0	882	668	0	214	214
Total Chapter 56		1 192	(30)	1 162	0	882	668	0	214	214
Total Title 5		**1 811**	**(420)**	**1 383**	**9**	**5 666**	**4 661**	**0**	**1 005**	**1 014**

GRAND TOTAL	**3 453**	**(510)**	**2 934**	**9**	**18 638**	**15 840**	**0**	**2 797**	**2 806**

7. 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 often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses.

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.

For agencies, 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 during 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 force 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.

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.

For joint undertakings (and the European Institute of Innovation & Technology - EIT), as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs can be re-activated until financial year "N+3".

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, the 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 Commission decision for a non-automatic carryover). Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal 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.